

**INFLUENCE OF INTERNAL AUDIT CONTROL TECHNIQUES ON
IMPLEMENTATION OF EARLY CHILD HOOD EDUCATION
PROJECTS IN BUNGOMA COUNTY KENYA**

EMILY ONDIAYO

**RESEARCH PROJECT REPORT SUBMITTED IN PARTIAL FULFILLMENT
OF THE REQUIREMENT FOR THE AWARD OF MASTER OF ARTS DEGREE
IN PROJECT PLANNING AND MANAGEMENT OF UNIVERSITY OF
NAIROBI**

2018

DECLARATION

This research proposal is my original work and has not been presented for any award in any Institution in Kenya.

Signature.....Date.....

Emily Ondiayo

This research proposal has been submitted for examination by my approval as the university supervisor.

Signature.....Date.....

Dr Stephen Okelo

Lecturer, University of Nairobi

DEDICATION

I dedicate my research project to my daughters Geraldine Amani and Aquinatta Bahati for they have been very patient while I was pursuing this course.

ACKNOWLEDGEMENT

I am obliged to register my gratitude to Dr. Stephen Okelo who is my supervisor who made critiques, valuable suggestions during the entire process of writing my research proposal. Above all I am very grateful to the entire teaching staff of odel compus, Bungoma sub centre of the University of Nairobi. However, I thank my parents for standing with throughout the period of school without them I couldn't have reached this far , I also what to thank my entire family who prayed for me and encouraged me at the time of need.

TABLE OF CONTENT

| | |
|--|-----|
| DECLARATION | ii |
| DEDICATION | iii |
| ACKNOWLEDGEMENT | iv |
| TABLE OF CONTENT | v |
| LIST OF TABLES | ix |
| LIST OF FIGURES | x |
| LIST OF ABBREVIATIONS AND ACRONYMS | xi |
| ABSTRACT | xii |
| CHAPTER ONE | 1 |
| INTRODUCTION | 1 |
| 1.1. Background to the study | 1 |
| 1.2. Statement of the problem | 5 |
| 1.3. Purpose of the Study | 6 |
| 1.4. Objectives of the Study | 6 |
| 1.5. Research Questions | 7 |
| 1.6. Significance of the study | 7 |
| 1.7. Basic Assumption of the Study | 7 |
| 1.8. Limitations of the Study | 8 |
| 1.9. Delimitation of the Study | 8 |
| 1.10. Definition of significance terms | 8 |
| 1.11. Organization of the study | 10 |
| CHAPTER TWO | 11 |
| LITERATURE REVIEW | 11 |
| 2.1. Introduction | 11 |
| 2.2. Concept of Internal control techniques | 11 |
| 2.3. Performances of early child hood education projects | 12 |
| 2.4. Auditing process and performance of early child hood education projects | 13 |
| 2.5. Information system and performance of early child hood education projects | 17 |

| | |
|--|-----------|
| 2.6. Management style influence the performance of early child hood education projects | 23 |
| 2.7. Financing method influence the performance of early child hood education projects | 28 |
| 2.8. Theoretical Framework | 33 |
| 2.9. Contingency Theory | 34 |
| 2.10. Summary of literature review | 36 |
| 2.11. Conceptual framework | 38 |
| CHAPTER THREE | 39 |
| RESEARCH METHODOLOGY | 39 |
| 3.1. Introduction | 39 |
| 3.2. Research Design | 39 |
| 3.3. Target Population | 39 |
| 3.4. Sample Size and sampling procedure | 40 |
| 3.4.1. Sample size | 40 |
| 3.4.2. Sampling procedure | 41 |
| 3.5. Research instrument | 41 |
| 3.5.1. Pilot Testing | 42 |
| 3.5.2. Validity of the Instrument | 42 |
| 3.5.3. Reliability of the Instrument | 43 |
| 3.6. Data Collection Procedure | 43 |
| 3.6. Data Collection method | 44 |
| 3.7. Data Analysis and Presentation | 45 |
| 3.9. Ethical Considerations | 47 |
| CHAPTER FOUR | 48 |
| DATA ANALYSIS, PRESENTATION AND DISCUSSIONS | 48 |
| 4.1. Introduction | 48 |
| 4.1.1. Response Rate | 48 |
| 4.2. Demographic information | 49 |
| 4.2. Age Bracket | 49 |
| 4.2.2. Current Position of Respondent in The County | 50 |

| | |
|--|-----------|
| 4.2.3. Year Served by Respondent in the County | 50 |
| 4.3. Influence of Audit Process on Performance | 51 |
| 4.3.1. Influence of information system to performance | 53 |
| 4.3.2. Influence of management style on performance | 54 |
| 4.3.3. Influence of need based on performance | 56 |
| 4.3.4. Performance of Audit Process, information systems, management style and financing on early childhood education project in Bungoma | 57 |
| 4.4. Relationship between internal audit control techniques and performance of early childhood education project in Bungoma | 60 |
| 4.4.1. Impact of audit processes and performance of early childhood education | 61 |
| 4.4.2. Impact of information systems to early childhood education performance | 62 |
| 4.4.3. Impact of various management style on early childhood education performance | 64 |
| 4.4.4. Impact of various Financial Plan on early childhood education Performance | 65 |
| 4.4.5. Mean and standard deviation on Relationship between Internal Control Techniques and Performance of Early Childhood Education | 67 |
| 4.4.6. Relationship between Information Systems And Performance Of Early Childhood Education | 68 |
| 4.4.7 Relationship between Information Systems and Performance Of Early Childhood Education | 69 |
| 4.4.8. Relationship between various style of management And Performance Of Early Childhood Education | 69 |
| 4.4.9. Relationship between various financial plan and Performance of Early Childhood Education | 70 |
| 4.5. Regression Analysis | 72 |
| 4.5.1. Model summary | 76 |
| 4.5.2. Anova | 77 |
| CHAPTER FIVE | 78 |
| SUMMARY OF THE FINDINGS, CONCLUSION AND RECOMMENDATIONS | 78 |
| 5.1. Introduction | 78 |
| 5.2. Summary of the findings | 78 |

| | |
|---|----|
| 5.3. Conclusion | 79 |
| 5.4. Recommendations | 81 |
| 5.5. Suggestions for Further Research | 82 |
| REFERENCE | 83 |
| APPENDIX I: TRANSMITTAL LETTER | 96 |
| APPENDIX II: QUESTIONNAIRES FOR RESPONDENTS | 97 |

LIST OF TABLES

| | |
|--|----|
| Table 4.1. Response rate | 48 |
| Table 4. 2 Age bracket of the respondents | 49 |
| Table 4. 3: Position Held by Respondent | 50 |
| Table 4. 4: Years Served By Respondent | 51 |
| Table 4. 5: Responses on influence of audit process on performance | 52 |
| Table 4. 6: Responses on information system on performance | 53 |
| Table 4. 7: Responses on management styles of leadership | 54 |
| Table 4. 8: Influence of need based on performance | 56 |
| Table 4.9. Responses on influence of audit process to performance | 57 |
| Table 4. 10: Responses on influence of information system to performance | 58 |
| Table 4. 11: Responses on influence of style of management to performance | 59 |
| Table 4. 12: Responses on influence of various financial plans to performance | 60 |
| Table 4. 13: Responses on extent audit process influence performance | 61 |
| Table 4. 14: Responses on extent information system influence performance | 63 |
| Table 4. 15: Responses on Extent Style of Management Influence Performance | 64 |
| Table 4.16. Responses on Extent Various Financial Plan Influence Performances | 66 |
| Table 4. 17: Relationship between audit process and performance of early childhood education | 68 |
| Table 4. 18: Relationship between information systems and performance of early childhood education | 69 |
| Table 4 19: Relationship between style of management and performance of early childhood education | 70 |
| Table4.20: Relationship between financial plan and performance of early childhood education | 71 |
| Table 4. 21 internal audit control techniques | 72 |
| Table 4. 22: Simple Linear Regression of entry behavior and student KCSE performance | 74 |
| Table 4. 23: Model Summary | 76 |

| | |
|---|----|
| Table 4. 24: Analysis of Variance of physical facilities and Student KCSE Performance | 77 |
|---|----|

LIST OF FIGURES

| | |
|---------------------------------|----|
| Figure 1.2 Conceptual Framework | 38 |
|---------------------------------|----|

LIST OF ABBREVIATIONS AND ACRONYMS

| | |
|-------|--|
| ICB | Institutional capacity building |
| HICD | Human and institutional capacity development |
| HRM | Human resource management |
| WHO | World Health Organization |
| ECCE | Early child hood Education |
| (ICDS | Development Services Programme |
| NGO | None Governmental Organization |

ABSTRACT

Internal control systems is a catalyst for improving an organization's governance, risk management and management controls by providing insight and recommendations based on analyses and assessments of data and business processes. Its aim is to ensure the security and safeguard of assets and the quality of information. The objectives of the study were to investigate the influence of internal audit controls techniques on performance of early childhood education projects in the County Government of Bungoma Kenya. Internal audit control techniques were audit process, information systems, management styles and financing methods. The study target population was 235 respondents and adopted a descriptive survey research design applying the two approaches, qualitative and quantitative in forming the research study. The instruments applied during data collection were semi structured questionnaire specifically the likert type scale questionnaire and interview schedule. Data collected was analyzed using SPSS such that mean of the findings was calculated and the findings recorded in the likert scale. The study found that examination as an audit process influenced performance of early childhood education with a mean of 3.7907, compliance testing with a mean of 3.6977, posting verification with a mean of 3.6434 and vouching influencing early childhood education by a mean of 3.7287 out of a possible maximum mean of 5.00 on the likert scale. Moreover Input system influenced early childhood education by a mean of 3.814, process influence it by a mean of 3.7752 and output system by a mean of 4.000. Consultative style of management showed a greater influence on performance by a mean of 3.9302 followed by persuasive style by a mean of 3.8605 with Autocratic style of management showing influence on performance by a mean of 3.7131 and democratic style having the least influence on performance among management style by a mean of 3.5814. the result also showed that Need based educational grant had much more influence on performance of early childhood education with a mean 3.806, merit based scholarships at 3.5736, work based employment plan at mean 3.589 and internship & apprenticeships influencing performance by mean of 3.9612. A standard deviation of >0.9 implied that there is a Significant difference on the impact of the internal control techniques and performance. Reliability of the instruments was ascertained whereby A correlation co-efficient of 0.754 was obtained at a set p-value of 0.05 level of significance this was an indication that the instruments were reliable. The study concluded that internal control techniques influence performance of early childhood education effectively and efficiently and recommend establishment of internal controls practices to help County Governments in Kenya to perform efficiently and effectively for the benefit of the general interest.

CHAPTER ONE

INTRODUCTION

1.1. Background to the study

Internal control systems is a catalyst for improving an organization's governance, risk management and management controls by providing insight and recommendations based on analyses and assessments of data and business processes. Its aim is to ensure the security and safeguard of assets and the quality of information. It plays an important role in preventing and detecting fraud and protecting the organization's resources, both physical (machinery and property) and intangible (reputation or intellectual property such as trademarks (World Bank, 2003) (Unegbu and Kida, 2011) emphasized the need to pay greater attention to the improvement of public sector management which was supported by Karagiorgos 2009 who explained that The globalization of economy, technological advancements, complexity of business and allegations of fraudulent financial reporting have recently sharpened the ever increasing attention on internal controls and internal auditing.

Many counties in the world recognize the importance of internal control system, according to World Bank, 2003 Bosnia is a federalist state with highly decentralized government structure where, in absence of modern internal control and audit systems, government at all levels have failed to develop sound budget practices, lack of such system makes the safeguard against abuse, fraud and irregularities impossible. World Bank 2002 further emphasized that without establishing an effective control system at the

sub national level, detection and control of misconduct in public procurement is next to impossible.

In Germany, ECCE is split in varying extents between state and local governments. Krippe (for children aged 0-36 months) are open full hours through the year; they are funded through the local authorities. Kindergarten (for children aged 3-5 years) are open mainly during term times; they are funded by the Laender the Ministries of Social Affairs and Education. Coverage is broadly comprehensive, with most children in public school by age 5. As of 1998, public ECCE expenditures amounted to 0.36% of GDP (UNESCO, 2003), with funding per enrollee at around \$5,000 by 2002. There are parental copayments. These vary by Laender but cover 15-30% of costs. They also vary according to income, number of children and type of care, but do not exceed \$350 per year. There are some subsidies for low-income families who use private family daycare services; these subsidies are paid directly to the daycare or center. There are also tax deductions available for working lone parents and for married couples if one parent is sick/disabled. The burden of funding falls mainly on the state; parental co pays are generally less than one-fifth of the total formal child care. For pre-school, state governments pay 40% and local governments pay 60% of the public expenditures.

In India ECCE in India is primarily the responsibility of the national government, with funding for supplemental services paid for at the local level. The centrally-funded Integrated Child Development Services Programme (ICDS) provides an integrated package of health, nutrition, and early education services to children up to six years of age from low income and rural households. Targeted at children aged 3 to 6, it currently

covers approximately 20% of the population, funded at \$10-\$22 per child per year (with other ECE centers, crèches, day-care centers, and pre-primary schools, UNESCO, 2004). The Indian ECCE system includes private cost-sharing, with direct parent fees for public programs (Kamerman, 2005). Thus, many families must rely on the private market for ECCE provision (either subsidized or at full fee). However, India has received World Bank support: over the period 1991-98, the World Bank committed \$396 million in bank credits/loans for the ICDS programme. Private funding is also being obtained to integrate pre-primary and primary services. Coverage is targeted according to geographical impoverishment, but the ICDS programme still has uneven provision across regions and spending is a fraction of that for primary education. Contributing to equity, the policy is directed at expanding coverage rather than ensuring high quality, but some regions (Bihar and Uttar Pradesh) still have very low rates of provision.

In Senegal Funding and organization of ECCE in Senegal is coordinated as part of the Ministry of Family and Early Childhood (Rayna, 2003). A formal pre-school system is relatively recent, and less than 3% of children were receiving pre-schooling in this sector, which was composed of public nursery schools and private day care centers. The Ministry budget in 2002 was \$5.6 million, with the majority of this funding allocated to staffing for central services to regulate, train, build capacity, and inspect the pre-school centers. However, \$1.8 million is allocated to physical facilities in rural areas. Private ECCE has two spheres: one is private formal pre-schooling, which is limited to wealthier families in urban areas who can afford the fees; the other is private religious pre-schooling, which is low cost for families because, it is subsidized by the church. Rayna (2003) lists several NGO-funded initiatives to improve childcare in Senegal by direct

provision of community and day-care centers. Other local ECCE provision is organized informally. However, these initiatives do not offer comprehensive care to children.

In South Africa Funding of ECCE in South Africa is largely through a private market (Kammerman, 2005). This market may include: independent reception years (e.g. at the local public school); nursery programs; day care; and home-based provision. There are considerable differences across ethnic groups in enrollment rates (Statistics SA, 2005). The overall pre-primary gross enrollment rate is 32%, but whereas the rates for whites at ages 2, 3, and 4 are 31%, 46%, and 59%, the respective rates for black Africans are 11%, 18%, and 28% the disparities are greater for other ethnic groups.

In Kenya relies mainly on private systems for ECCE (Pence, 2004). Total Government of Kenya expenditures for ECCE are less than \$1 per child (less than 2% of the expenditure per child in primary schooling in Kenya). There is only limited government monitoring of ECCE and no formal linkages between pre-schooling and primary education. However, the training of care-givers (along with curriculum support and information services) is funded at the central government level. Local districts and communities provide the physical sites for preschool programs and perform managerial tasks. District public funds are used to fund program officers to train ECCE teachers and to develop the ECCE curriculum. Families are the primary payees for ECCE, contributing largely to paying the salaries of the ECCE teachers. Families either use informal care or privately-owned nurseries. Their expenditures are estimated at \$10 per child per year, about 50% below estimates of the cost for quality ECCE. Local communities may collectively organize services in kind, providing land and facilities for example. Although there are no

employer-provided services for ECCE in Kenya, there are funds from private agencies. Over the period 1997-2003, Kenya received \$28 million in World Bank funding (with funding from UNICEF in the 1980s). Coverage is extremely variable and largely dependent on family income or community involvement; it is estimated that around 40%-50% of children have access to some ECCE provision. However, access for low-income groups is poor; provision is under-funded; and there is little regulation or monitoring of ECCE (Choi,2005).The intention of this study is to investigate the influence of internal audit controls on the performance of county government of Kenya and come up with conclusions that can assist in emphasizing the importance of internal controls in managing government institutions.

1.2. Statement of the problem

These systems act as a catalyst for improving an organization's governance, risk management and management controls by providing insight and recommendations based on analyses and assessments of data and business processes. Its aim is to ensure the security and safeguard of assets and the quality of information. It plays an important role in preventing and detecting fraud and protecting the organization's resources, both physical (machinery and property) and intangible (reputation or intellectual property such as trademarks). Without controls in any government institution the management may not have a mechanism to check whether employees are doing as per organization expectation. Internal controls are the procedures and methods used to help companies to achieve their performance and profitability targets and prevent the loss of resources/assets. They are also used to ensure financial reporting is accurate and reliable and that companies are compliant with regulations and laws. Philip Ratcliffe, an Internal Audit Consultant, says

in a serious case the opportunity cost of the time that management will lose in attending to the consequences of an internal control breakdown can be massive. Therefore many organizations strive to ensure that development projects are always protected by the internal control mechanism. Despite many measures put in place to check early childhood educational projects most are still at the nescient level and this happen despite many resources availed to propel development of ECDE. All the techniques applied have failed to realized development of these educational projects (Owizy 2008) if this trend continue there could be less ECDE projects and could derail the achievement of vision 2030.

1.3. Purpose of the Study

The purpose of the study was to investigate the influence of internal audit control techniques on performance of early child hood education projects in Bungoma county Kenya.

1.4. Objectives of the Study

The study explored the following objections.

1. To determine how auditing process influence performance of early child hood education projects in Bungoma county Kenya.
2. To evaluate how information system influence performance of early child hood education projects in Bungoma county Kenya.
3. To assess how management style influence the performance of early child hood education projects in Bungoma county Kenya.
4. To establish how financing method influence the performance of early child hood education projects in Bungoma county Kenya.

1.5. Research Questions

1. How do document auditing process influence performance of early child hood education projects in Bungoma county Kenya?
2. How does information system influence the performance of early child hood education projects in Bungoma county Kenya?
3. How do management style influence the performance of early child hood education projects in Bungoma county Kenya?
4. How does financing method influence the performance of early child hood education projects in Bungoma county Kenya?

1.6. Significance of the study

This study was to help in increasing the role and image of internal audit in county government to make it more effective and professional. It will help the shareholders appreciate the role of the internal audit as one of the most important managerial control systems in an Organization required safeguarding their interests.

The management of county government will be able to look for ways of making Internal Audit a completely independent function from the management thus making it more effective. By implementing recommendations given on the internal audit reports management will be able to enhance performance of the county government . For scholars it will help them to appreciate and enhance their knowledge of internal audit so as to adhere to the professional ethics as required by the IAS.

1.7. Basic Assumption of the Study

For the purpose of this study, the following assumptions were made; the respondent would Cooperate, be honest and willing to give the required information without reservation; the contractors and teachers would permit the researcher to all their offices

for the study; that all ECE centers sampled are educational projects and financial supported from other sources if not from the government

1.8. Limitations of the Study

According to Best and Khan (2003) limitation of any study undertaken by a researcher are the conditions which are beyond his/her control and may place restrictions on the conclusion of the study and its application to the situation. The researcher relied on the information given by county officers, head teachers, ECE teachers and contractors on their own opinions. This generated diverse response from some questions .The researcher was unable to control the respondents therefore used research assistance and this. It was also possible the result would be inferred to other areas

1.9. Delimitation of the Study

The study relied on few ECE centers used as projects. Sample of 148 respondents drawn from the geographical area of Bungoma. They were all public schools however; the sub-county had 9 public ECE centers. The study therefore excluded more than half public ECE centers which might have a lot of impact on influence of financing on quality assurance. The study narrowed on ECE centers that were easily accessible which might hinder the researcher from achieving the correct findings for the whole sub-county.

1.10. Definition of significance terms

Internal audit control techniques - is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined

approach to evaluate and improve the effectiveness of risk management, control, and governance processes.”

Early child hood education projects –as a set of security measures which contribute to the control of a company. Its aim is to ensure the security and safeguard of assets and the quality of information

Auditing process: Auditing is the on-site verification activity, such as inspection or examination, of a process or quality system, to ensure compliance to requirements. An audit will apply to an entire organization or might be specific to a function, process, or production and will be named according to their purpose or scope

Information system: An information system (IS) is an organized system for the collection, organization, storage and communication of information. More specifically, it is the study of complementary networks that people and organizations use to collect, filter, process, create and distribute data

Management style These refers to Autocratic In this style, the manager tells the employees what to do Consultative, Persuasive, Democratic

Financing method: refers to Need Based, Merit Based, Work-Study, Internships as these are related to the early child hood education

1.11. Organization of the study

The Study is organized in five chapter; Chapter one which entails the background of the study, statement of the problem, purpose of the study, objectives of the study, basic

assumptions, scope of the study, limitation of the study, delimitation of the study, definition of used terms and organization of the study. Chapter two covers the Literature review based on the following themes; auditing process and , performance of early child hood education projects, information system and performance of early child hood education projects , management style and performance of early child hood education projects financing method performance of early child hood education projects . It also provides theoretical and conceptual framework used to direct the study.

Chapter three is a description of the research methodology used in the study. The research design and target population, There is also a description of the sample sizes and the sample procedures, research instruments used, piloting of the instruments, the validity and reliability of the instrument are discussed, method of data collection , how data has been presented and the operationalisation of the variables .Chapter four present and discuss the findings of the study based on the analysis of the data collected using the research instrument .Chapter five summarizes the study's findings, conclude and recommend what would be done. The chapters also suggest areas for further study and summarize the contribution of the study to the body of knowledge on the performance of early child hood education projects

CHAPTER TWO

LITERATURE REVIEW

2.1. Introduction

The chapter review literature based on the themes and sub themes, the concept of internal audit control, performance of early childhood projects audit process and early child hold projects, information systems and early child hood projects management style and early child hood projects, financing needs and early childhood projects theoretical foundation, summary of the literature and conceptual frame work.

2.2. Concept of Internal control techniques

Internal control is the whole system of controls, financial and otherwise, established in order to provide reasonable assurance of effective and efficient operation, internal financial control and compliance with laws and regulations (CIMA, 2006) The internal control process is integrated with all other processes within an organization and is a technique used by managers to help an organization achieve its objectives. (Internal Audit files. Internal control overview August 2007)

Adequate internal controls allow managers to delegate responsibilities with reasonable assurance that what they expect to happen, actually does. The three fundamental elements of management planning, sorting out, guiding and controlling is critical to any effective organization. However there is a fourth function which is internal control. Internal control is needed to provide accountability for the resources entrusted to them. To defend the advantages, unwavering quality of information and advance operational effectiveness

administrators must create internal controls for every activity that they are in charge. To help an organization achieve its strategic goals and objectives, controls are established, monitored and maintained by people at all levels within the organization. Saleemi (1989) refers to plan of organization as an organization chart showing the organization structure of a company. The purpose of this chart is to show how the company has been divided into departments and departments into sections and most important to show what responsibilities and duties are assigned to each officer. Authority and responsibilities are clearly defined. Employees perform their duties according to the organization plan. This plan allocates and defines responsibilities and identifies lines of reporting for all aspects of business operations. The plan of organization is needed for effective internal control.

2.3. Performances of early child hood education projects

Early childhood education (ECE; also nursery education) is a branch of education theory which relates to the teaching of young children (formally and informally) up until the age of about eight (birth to Grade It is described as an important period in a child's development. early childhood education is a set of educational strategies specifically designed for students up to eight years old. There is also a subdivision of early childhood education that focuses on the development from birth until two years old. There is much debate within the field on whether or not this subdivision constitutes as care or education. The origins of the preschool concept can be traced back to Europe in the 1800's. She believed young children should have an education outside the home, and this idea came over to America around the middle of the 19th century. The state of Wisconsin was the pioneer in legislation regarding preschool. In 1873, they became the first state in the union to start a school program for four-year-olds. Local government across the state in

recent years have resulted in the inability of resources to keep up with citizen's increasing need for early child education .the inability of resources to keep up with citizens' increasing demand for service can produce an expectation gap between what citizens expect and what they receive from their government and increase pressure on public officials to demonstrate a higher level of operational accountability over public funds. This study reference is made to the existing structures of available facilities in the county of Bungoma.

2.4. Auditing process and performance of early child hood education projects

Internal control is a process, affected by an entity's board of directors, management and other personnel, designed to provide reasonable assurance regarding the achievement of firm's objectives in the effectiveness and efficiency of operations, reliability of financial and management reporting, compliance with applicable laws and regulations and protect the organization's reputation (Kaplan,2008; Cunningham, 2004; INTOSAI, 2004; Committee of Sponsoring Organizations (COSO), 1992; Auditing Practices Board (APB), 1999).

Internal auditing profession evolved steadily with the progress of management science after World War II. It is conceptually similar in many ways to financial auditing by public accounting firms, quality assurance and banking compliance activities. Much of the theory underlying internal auditing is derived from management consulting and public accounting professions. With the implementation in the United States of the Sarbanes-Oxley Act of 2002, the professions growth accelerated, as many internal auditors possess the skills required to help companies meet the requirements of the law

(Chan, 2004). Professionals called internal auditors are employed by organizations to perform the internal auditing activities (Wallace, 1985). An internal audit position is seen by many as little more than a corporate training ground for manager (Cooper, Leung and Mathews, 1994; Goodwin and Yeo, 2001). Brody and Lowe (2001) found it likely that, as a result, internal control operations and their potential have to be monitored. The internal audit function has received attention as an important component of government financial management and a tool for improving the performance of the government sector (Diamond, 2002).

They advise the board of directors through audit committee regarding how to better executive their responsibilities. As a result of their higher scope of involvement, internal auditors may have a variety of higher educational and professional backgrounds (Adams, 1994). The internal auditing frequently involves measuring compliance with entities, policies and procedures (Goodwin and Yeo, 2001). The activities of concern to internal as well as to external auditors, and thus the importance of the internal auditors role has come to be recognized in new legislation and standards around the globe. In the US, the influential Sarbanes-Oxley Act 2002, which has inspired greater accountability worldwide (Ellis, 2004; Chan, 2004), effectively transfers US audit standard setting responsibilities from the accounting profession to the federal government.

Effective internal control system operates when the management adopts some specific procedures.

International Accounting Standards (IAS) categorizes internal control types as a plan of organization, segregation of duties, control of documents, safeguarding of assets,

competence of staff, arithmetic and accounting controls, recording and record keeping , supervision, authorization and approvals, vocation and rotation of duties, cost feasibility , routine and automatic checks. Millichamp (1999) stated that the term segregation of duties is used these days for internal duties. One of the prime means of control is the separation of those duties which would if combined would enable one individual to record and process a complete transaction. This practice reduces risk of intentional manipulation of accounts and increases element of checking. This makes fraud more difficult to be committed because one transaction is completed by different employees. Batra et al (1992) said that control of documents involves control of company's sensitive documents for example receipts, cheques, local purchase orders, debit and credit notes. These documents must be handled by a responsible officer and should be pre-numbered to ensure control and minimize misuse. They must be kept and controlled from a central point like headquarters or any other reliable control pointed Paula et al (1990) also noted that internal controls require that business assets like plant and machinery, equipment, motor vehicle, stock and cash should be kept safely and access should be limited to authorized personnel only. The procedures designed and security measures taken to safeguard assets are known as Physical Controls. The type of physical controls common to most companies include employment of watchmen, alarm system, strong electrified fence, strong room, safes and security light (Batra et al 1992).

According to Havers (1998), duties and responsibilities of Internal Audit (IA), are; reviewing the compliance with the existing governance financial regulations, instructions, and procedures, evaluating the effectiveness of the internal control systems, appraising the economy and effectiveness with which financial and other resources are being used,

reviewing the reliability and integrity of record keeping and reporting on financial and These roles include; corporate assurance officer in large organizations, sole internal auditor in medium-sized organizations, internal audit manager in a major, listed corporations, and audit partner in a major CA (Certified Accountant) professional firm (Van Peurse,2004).organizational complexity is often associated with greater decentralization which in turn leads to greater demand for monitoring (carcello et al., 2005). Wallace and kreutzfeldt (1991) found evidence that the more decentralized the company, the greater propensity to establish internal audit function. We use organizational complexity as a construct in which the effects of various factors ranging from the industry in which the company operates to mergers and acquisitions, to internal operations being taken into Consideration. in other cases, however, causal relationships may mask the more serious purposes of reinforcing their monitoring role. In particular, the internal auditor's relationships with association members seem to contribute to an 'independence of mind' for the auditor – as monitor by bringing them closer into the ethos of the audit community (daily et al, 2003).

As far as independence and objectivity are concerned, auditors need to be conscious of threats to objectivity and apply suitable safeguards where necessary. Reputation is a key factor in promoting trust and auditor independence and, is an important quality that shareholders look for. Auditors have an important incentive to maintain independence to protect their reputation and thereby help them to retain and win audits (Goodwin and Yeo, 2001). The spotlight has only recently been placed on the independence of internal auditors, and there is little in the literature as yet to suggest how their value in organization is measured it (Brody and Lowe, 2000). Audit committees, particularly

those that include directors, assist the internal auditors in this regard as their presence and involvement are seen to enhance auditor independence (Spira and Page, 2003; Vanasco, 1996; Goodwin and Yeo, 2001). According to American journal on government and non-profit accounting by Rich and Zhang 2014 many scholars have supported the establishment of audit committee, like Klein 2002, Agrawal and Chadha 2005; Armstrong, Guay, and Weber 2010, audit committee oversight is often considered to be an important component of financial policies decision. Gordon 2009 pointed out that it is very relevant in government sector where expenditure is large and agency problem is common.

2.5. Information system and performance of early child hood education projects

Operational performance from the IT/IS perspective focused on several areas including sales, production lead-time, inventory turnover and cost, utilisation of the available capacity, employee turnover, etc. (Clemons, 1991; Sethi, Hwang & Pegels, 1993; Farbey, Targett & Land, 1994; Anandarajan & Wen, 1999; Ezingard et al., 1999; Grover et al., 1998; Hitt, Love & Irani, 2001; Irani & Love; 2001; Wu & Zhou, 2002). Performance measures are usually divided into two main groups. These are: financial measures and non-financial (or operational) measures (Ittner & Larker, 2002; 2003). Nevertheless, having in mind that the two most desired characteristics of performance measures are (i) completeness, (i.e. the measure captures the ‘whole truth’ about performance) and (ii) controllability (the measure is only influenced by elements under the unit’s control) (Heneman, Ledford & Gresham, 2000), it can be clearly deduced that non-financial performance measures present many difficulties.

Many researchers in the field of IS evaluation used financial measures (e.g. Ballantine & Stray, 1999; Milis & Mercken, 2004) such as payback period (PP) and Accounting Rate of Return/Return on Investment (ROI). Techniques such as Internal rate of return (IRR) and Net Present Value (NPV)—have been used to a lesser extent. However, traditional financial performance measures have been widely criticised (Brown & Laverick, 1994; Banker, Potter, & Srinivasan, 2000; Bourne, Mills, Wilcox, Neely & Platts, 2000) for: focusing mainly on past transactions (Kaplan & Norton, 1992), being centred on short-term improvement (Banks & Wheelwright, 1979; Hayes & Garvin, 1982), not being in alignment with strategic / long term goals (Skinner, 1971; Kaplan, 1983; Kaplan & Norton, 1996b; Johnson & Kaplan, 1987; Eccles, 1991; Gregory, 1993; Ittner & Larker, 2003) concentrating on local/internal optimisation (Eccles, 1991), not focusing on the external environment (Kaplan & Norton, 1992), arriving too late for any action (Johnson & Kaplan, 1987), not aligning staff decisions and actions (Parker, 1979; Banker et al., 2000) and being too aggregated (Johnson & Kaplan, 1987). In addition, according to Dearden (1969) financial measures can be manipulated in order to achieve better short-term performance in the expense of the long-term goals. The research in IS evaluation has many publications (Chokhani, 1992; Davis et al., 1992; Belcher & Watson, 1993). The above mentioned criticism intertwined with the socio-technical systems approach promoted research on the use of non-financial measures (Ryan & Harrison, 2000). The benefits reaped from IS implementation vary in the literature as it has been difficult to evaluate investments in IT/IS from both a conceptual and functional perspective (Gunasekaran et al., 2001). This being the case, some authors focused on the importance of tangibles (Clemons, 1991; Willcocks, 1992; Sethi, Hwang & Pegels, 1993; Farbey,

Targett & Land, 1994) Whether we refer to the narrow term of performance or to the broader domain of organizational effectiveness it is “the ultimate dependent variable in organizational research” (Cameron & Wheeten, 1983).

Even when examining the narrower domain, i.e. organizational performance, we are not thinking of one-dimensional theoretical construct (Richard, Devinney, Yip & Johnson, 2009) but of a multidimensional construct (Venkatraman & Ramanujam, 1986). The literature provided us with some studies that considered the impact of service provider quality on organizational performance (Bernroider, 2008; Gorla et al., 2010). The features of a good IS provider have been extensively discussed as a prerequisite for IS success (Bernroider, 2008; Gorla et al., 2010). Quality services rendered by the appropriate provider are necessary for organizational success, since they are positively related to customer loyalty, higher profitability, higher revenues (Reicheld & Sasser, 1990) and competitive advantage (Bharadwaj, 2000). Other researchers found attributes of empathy (Chang & King, 2005) that are of importance for IS implementation as such features of the provider constitute the “feeling good” prerequisite that establishes a trustful relationship (Argyropoulou et al., 2007). Training end users has been discussed extensively in the literature (e.g. Kraut, Dumais & Susan, 1989; Lee et al., 1995; Al-Mashari et al., 2003). In a study related to ERP systems implementation Irani (2002) claimed that lack of training leads to poor support of the system amongst its stakeholders, whereas Amoako-Gyampah and Salam (2004; 2007) argued that training removes all obstacles for success that derive from technological complexity.

The importance of systems thinking for management science was emphasized early in the 60s from Ackoff (1962), Churchman (1963) and Hall (1962). However, the use of system input process has received a lot of attention in more recent studies with application in several disciplines (Mingers and White, 2010) The authors provide some indicative studies such as a book from Haines (2000) which deals with the impact of system thinking on strategy, the system bible from Gall (2002) and a textbook from Daellenbach and McNickle (2004).The common perceptions in all works based on system input process are the following: viewing the whole instead of its parts and the interaction between the elements might be more important than the elements themselves (Lane, and Oliva, 1998; Mingers and White, 2010). Perhaps the disciplines that have been mostly discussed by system approach philosophers are strategy, operations management and information systems. This is briefly explained based on the recent publication from Mingers and White (2010).It is surprising to see that several of the early texts regarding strategic planning were written by systems experts (Ackoff, 1970). Ackoff was primarily the first researcher to propose a system's approach to strategic planning, arguing that strategic decisions are "messes, often characterized as interactive systems of related issues" (Ackoff, 1970, as cited in Mingers and White, 2010) and he suggested a "recipe for a rational approach required to develop strategy". In more recent publications, system thinking has embraced ideas from complexity theory, which explains that strategic decision making is complex at it involves various issues and a number of interacting factors and stakeholders (e.g. Houchin & MacLean, 2005; Mason, 2007).

Generally, applying systems thinking within the field of operations management is based on viewing the organization as a system that aims at improving efficiency and quality

(e.g. Mashayekhi, 2000). Many other researchers have shown how systems dynamics thinking can be the basis for analyzing complex organizational operations, like supply chain management (e.g. Bethet al.,2003; Moon & Kim, 2005), or project management (e.g. Lyneis & Ford, 2007). The systems approach is evident in the IS/IT literature. Terms such as system, sub-system, control, are commonly used in the specific field (Avgerou, 2000). The discipline is called information systems, after all, and few academics would disagree with the argument that system theory is the most influential platform in the IS theory besides organizational rationalism (Alter 2004). Organizational rationalism refers to a series of principles of deploying the resources of organizations in order to survive in the market but it does not really belong to a school of thought; With its origins in the work of Max Weber, it is based mainly on the “shared ideological fundamentals of the prevailing `orthodoxy' of theories and practical rule on how to run organizations” (Avgerou, 2000). According to Avgerou (2000), the systems perception has provided a useful abstraction, which continues to provide theoretical thinking tools for the theoretical foundations of IS (Checkland, 1981) which Considering the system aspect, it is concluded that the term integration is associated with this approach with strong implications, since data, people, processes and environment are entities of the system (Symons, 1991). People may have access to some data from any part of the system regardless of who did the data entry and under the same thinking processes may use data and programs from whichever part of the system. However, the term IS system suggests the concept of “whole” (Wolstenholme, 2003) with an internal coherence and with the understanding that the “whole is greater than the sum of its parts” (Symons, 1991). Based on the systems’ approach (Symons, 1991) and on a theoretical input–output

model Chang and King (2005) argued that an IS system is open system which has inputs and outputs According to the model, IS inputs can be the IS resources and the IS capabilities. The literature has identified three main categories of IS as resource: human, technological, and relationships (Bharadwaj, 2000). The human resources (IS skills) constitute the human capital (Lee, Trauth & Farewell, 1995). Technological resources stem from the network platform (Armstrong & Sambamurthy, 1999) and data sophistication (Duncan, 1995). Relationships can be internal (Nelson & Coopriker,1996; Ravichandran & Rai, 2000) or they can refer to external partnerships (Grover, Chen & Teng, 1996). As far as Capabilities are concerned, the literature posits that IS capabilities are “socially complex routines” for the determination of the efficiency with which firms transform inputs into outputs (Collis, 1994).

According to Saunders and Jones (1992) the IS function includes all IS groups and departments within the organization. Based on the system’s approach, we can say that “IS resources and capabilities are the inputs used by the IS function to produce system outputs, information outputs, and IS service provider outputs” (Segars & Hendrickson, 2000) which, in turn, are viewed as the drivers of organizational performance (Chang & King, 2005,). This provided the theoretical justification of this research. This previously held conviction seems, however, to be fading as more recent publications argue that “the time has come for IS to become a reference discipline for others” (Baskerville & Myers, 2002). Based on an extensive review of publications in major journals like MIS Quarterly by the authors, “the field has a distinct subject matter, a distinct research perspective, and a well-developed communication system that includes respected journals” The authors highlight the increasing use of ICT applications on several other disciplines including

accounting or marketing, and they conclude that “no other single discipline is able to completely address today’s multifaceted research issues so well as IS” (Baskerville & Myers, 2002). In addition, they claim that IS research itself has motivated many other entirely new disciplines such as “bio-informatics, biotechnology, and geographical information system” (Baskerville & Myers, 2002).

2.6. Management style influence the performance of early child hood education projects

Refers to an extreme form of transactional leadership, where a leader exerts high levels of power over his or her employees or team members (Kates, (2007: 68). People within the team are given few opportunities to make suggestions, even if these would be in the team's or organization's interest. Most people tend to resent being treated like this. Because of this, autocratic leadership usually leads to high levels of absenteeism and staff turnover. Also, the team's output does not benefit from the creativity and experience of all team members, so many of the benefits of teamwork are lost. For some routine and unskilled jobs, however, this style can remain effective where the advantages of control outweigh the disadvantages (Abdel et al, 2008: 1-16). However, in institutions that do not encourage such forms of dictatorship, this style of leadership may not apply hence the dilemma is how to know which style to adopt for different organizational Set ups.

The Authoritarianism concept was developed by the psychologist Adorno during World War II to measure susceptibility to autocratic, fascistic or anti-democratic appeals. After that, the concept was extended to the human personality. According to Adorno, “This concept refers to a belief that there should be status and power differences among people

in organizations.” Authoritarians tend to place high moral value on their beliefs and are strongly oriented towards conformity of rules and regulations (Nkonge, 2008 :). They naturally prefer stable and structured work environments which are governed by clean rules and procedures. Further, they believe obedience and respect for authority and blind acceptance of authority. These people are generally conservatives concerned with toughness and power, are close-minded and generally less educated. But because of their belief in acceptance of authority they make good followers, work better under directive supervision and are more productive within authoritarian organizational structure (Nabayego, 2011). However, it is not known to which kind of organizations such style is applicable, though Karanja (2014: 28) asserts that autocratic style of leadership is suitable for firms like manufacturing, military institutions, among others.

This style is used when leaders tell their employees what they want done and how they want it accomplished, without getting the advice of their followers. Some of the appropriate conditions to use it are when you have all the information to solve the problem; you are short on time; and your employees are well motivated. Some people tend to think of this style as a vehicle for yelling, using demeaning language, and leading by threats and abusing their power. This is not the authoritarian style, rather it is an abusive, unprofessional style called bossing people around. It has no place in a leader's repertoire (Adair, 2005: 43). The authoritarian style should normally only be used on rare occasions. However, the dilemma is in determining which rare occasions to apply it or when not to apply it as it may not be applicable for most occasions. Although good leaders use all three styles of Autocratic, Democratic and Bureaucratic leadership, with one of them normally dominant, bad leaders tend to stick to one style. On the other hand,

this style of According to Cherry (2010: 31), the autocratic leader alone determines policy and assigns tasks to individuals without any consultation with them. Subordinates are expected to carry out the leader's directives without question and the leader rules by decree. This type of leadership is also known as coercive, dictatorial, directive, dominating or authoritarian. In an incidence where employees are sidelined in decision-making processes, they feel demoralized and demotivated since they develop an attitude that they are not part of the organization. However, this may bring about resentment and resistance by employees if decisions are made secretly and just imposed on to them as this discourages them and they feel they are not part of the organization, thus affecting the performance of the institution.

Tisdale (2012:) also subdivided the autocratic leadership style into two sub-styles one of which is the directive autocratic style, which involves overly task-minded unilateral decision making and close supervision of group members to ensure that assigned tasks are accomplished as desired. The other sub-style is the permissive autocratic style which involves making decisions unilaterally and giving group members some latitude in carrying out their work. What should be noted, however, is that Tisdale (2012) discussed these leadership styles while correlating leadership styles and organizational performance in Ugandan public universities. The style bases itself on employee direction; however, too much strict direction of employees also demotivates them and reduces their morale at work, which eventually leads to performance decline.

Although a democratic leader will make the final decision, he or she invites other members of the team to contribute to the decision-making process. This not only

increases job satisfaction by involving employees or team members in what is going on, but it also helps to develop people's skills (Kouzes et al, 2003:). Employees and team members feel in control of their own destiny, and so are motivated to work hard by more than just a financial reward. In addition, it can be most suitable where team working is essential and quality is more important than speed market or productivity. However, as employee participation takes time, this style can lead to things happening more slowly than an autocratic approach and ends up affecting the performance of an institution, though often the result is better. In fact, recent studies (e.g. Kasenene, 2005) have observed that this style of leadership gives much freedom to employees and they end up not performing their duties, thus leading to poor performance of their institution.

Cherry (2010) asserts that a participative leadership style has a greater influence on the positive commitment of subordinates than an authoritarian (task-oriented) leadership style. He further asserts that leadership styles of leaders play an important role in increasing employees.

According to Grimsley (2014: 61), employee commitment reflects the quality of leadership in the Organization. Therefore, it is logical to assume that leadership behavior would have significant Relationship with organizational commitment. Previous research suggests a positive direct relationship between leadership behavior and organizational behavior (Boldman et al, 200). However, it is not only leadership that determines employee commitment to the organization, both authors agree that leadership influences employee commitment but other factors such salary, work environment, among others, influence employee commitment.

Thus, supportive leaders are always paid back in form of commitment from staff since this improves overall work environment and eventually leads to improved organizational performance. Participative leadership means involving followers in making decisions (Drobtz et al, 2004). This benefits the followers in that it can increase the quality of decisions, especially when Followers have the knowledge the leader lacks. Besides, commitment is regularly increased with Increase in influence.

However, the followers in schools in most cases are to implement what the Head teacher has decided upon, the followers 'views are not considered, though they would Benefit the school. A participative leader delegates responsibilities. This leadership style Produces high-quality work. Employees are trusted and in return they cooperate, have high morale, team spirit, and go above and beyond the call of duty (Georgopolilos, 2007) Hosmer (2001)and Burke (2001: 31) posited that as a formal concept of transformational leadership, transactional leadership is based on bureaucratic authority, focuses on task completion, and relies on rewards and punishments. Transformational leadership differs substantially from transactional leadership. It is concerned more about progress development Furthermore, transformational leadership enhances the effects of transaction leadership on followers (Kouzes et al, 2003: 27). Transactional Leadership theory focuses on the specific interactions between leaders and followers(Lebans et al, 2006: 93). These transactions are a method by which an individual gains influence and sustains it over time. The process is based on reciprocity. Leaders not only influence followers but are under their influence as well. A leader earns influence by adjusting to the expectations of followers. However, what the authors did not point out is the danger and risk that prevails

when followers overshadow their leaders as this could lead to poor decisions being taken and hence total collapse of the organization

2.7. Financing method influence the performance of early child hood education projects

There is a growing body of evidence that early childhood care and education (ECCE) lays the foundation for lifelong learning. Children's early experiences and environments have lasting influence on their future success in education and life as brain development, which takes place during the first few years of life, builds the groundwork for all later learning, behavior and health.

Sustainable Development Goal 4 (SDG 4) states in its Target 4.2 that: "By 2030, ensure that all girls and boys have access to quality early childhood development, care and pre-primary education so that they are ready for primary education." The World Education Forum (Incheon, May 2015) also advocated for a global commitment to investing in equitable and comprehensive quality ECCE. First and foremost, it is imperative to acknowledge the significant lack of data on ECCE financing for all three indicators under review.

Therefore, assessing the insufficiency or otherwise of government expenditure on ECCE within and across the ten participating countries is only possible for some countries. Kyrgyzstan and Viet Nam in 2012, and Mongolia in 2011 spent above the Organization for Economic Co-operation and Development (OECD) average on pre-primary education as a percentage of total government expenditure (1.1%)⁵. In particular, spending on pre-primary education in Kyrgyzstan increased steadily over three years, nearly doubling the

OECD average by reaching 1.9% in 2013. The steady increase in spending in Kyrgyzstan is consistent with the fact that pre-primary education is highlighted as a national priority in the National Sustainable Development Strategy 2013-2017 and Education Development Strategy 2012-2020. Similarly, Mongolia's (2011) and Viet Nam's (2012) pre-primary education expenditure as a percentage of total government expenditure was more than twice the OECD average, 2.9% and 2.1%, respectively (UNESCO 2016). Essentially, there are two sources of funding for ECCE: public and private (Kamerman, 2000). Public government funding can be a major source of funds for ECCE, particularly for low income families who cannot afford to make large private contributions.

Within the public sector, funding may come from central/national or state/local government or both. At the national level funding may be come from Education, Health, and Social Services Departments, depending on the extent to which ECCE provision includes developmental as well as educational services. National governments may have more political strength to collect revenues; regional governments maybe relied on more to organize delivery of programs, accommodating local conditions. Private funds for ECCE are expenditures by households directly on the education of their own children. In some countries, private funding supplements the public funding to raise the full amount of ECCE to a desired level (typically, families will pay for more hours or longer days than are publicly funded); or, even where programs are free at point of enrollment, parents may be expected to contribute for some extra services. In other cases, family incomes may be the only way for families to choose different types of early education. Other private sources may also be available to fund ECCE. These include donations by independent entities, such as churches, charities, or companies. Private group's may offer

funds only for some inputs or for a restricted time period (e.g. capital grants). Private funding also comes from loans or grants by supranational agencies, such as the World Bank. (During the 1990s, the World Bank committed funds in many countries, totaling \$770 million for freestanding ECCE projects and \$600 million for integrated projects). Public and private funding sources are interdependent (Scrivner and Wolfe, 2003).

Various financing mechanisms are used to allocate public funds for ECCE (CGECCD, 2005). Higher-level government agencies may raise revenues for ECCE as a block grant, and then either provide the service directly or give local authorities flexibility over how the grant is allocated; as well, higher-level agencies may mandate that local governments contribute matching or partial-matching funds. (Indeed, decentralization appears to be a general international trend across education financing, UNESCO, (2003) Funds may be allocated to families in the form of child care vouchers (conditional cash transfers). Vouchers are coupons that families can use to pay for services at any eligible pre-school. Where the ECCE programs emphasize child care, families may themselves receive home-based subsidies directly (Waiser, 1999). In total, public expenditure on ECCE is approximately 0.4% of GDP, with a gross enrollment rate in pre-primary education of 57% by age 5-6 (UNESCO, 2003).

Although this is a relatively high percentage given absolute per capita GDP in Brazil, approximately one-third of ECCE enrollments are in the private sector. In China, ECCE is divided such that kindergartens for children aged 3-6 are the responsibility of the Ministry of Education and nurseries for children under age 3 are the responsibility of the Ministry of Health (Wong and Pang, 2002). The national Ministry of Education is

responsible for the development and implementation of policy and regulations of kindergartens and early education more broadly. However, ECCE is administered, organized, and funded primarily within local settings.

Other recent reports (OECD, 2012) are warning that in order to achieve its long-term goals, the investment in education should ensure that all students have access to quality educational services since early age, that they will stay in the education system at least until the end of upper secondary education and that they will acquire the skills and knowledge necessary for full social integration and on the labour market. The Eurydice report on education financing in Europe between 2000 and 2012 (Eurydice 2013) argues that the financial crisis effects on the education budget can be better observed especially in the countries that have recorded an important budgetary deficit in 2010 and 2011: Ireland, Greece, Spain, France, Cyprus, Lithuania, Poland, Portugal, Romania, Slovenia, Slovakia and Great Britain. As far as Romania is concerned, it is stated that in 2012 the education budget has increased with 3.5% after a considerable decrease in the year before, but this evolution was influenced, primarily, by the recovery of some salary rights of the teaching and non-teaching staff. This investment is equally both fair and economically efficient(OECD, 2012) and, on the long term, can provide high levels of participation in education or training and therefore a better prepared society in order to cope with today's economic challenges.

Research indicates that ECCE can be a powerful instrument for helping to break the cycle of poverty in many countries (Arnold, 2004). ECCE also is widely recognized as a significant pathway to inclusiveness and social equity in education, provided that the

programmes are accessible to all sections of a society (Miyahara and Meyers, 2008; Becher and Li, 2010). Children who have participated in high quality ECCE demonstrate considerable gains in social, educational, health and intellectual spheres, distinctively different from those who have not participated in ECCE programmes. Within the framework of education as a human right and not just a family or a school obligation (Hayashikawa, 2008), ECCE can assist governments in fulfilling their commitments (such as through the Convention on the Rights of the Child) to help young children exercise their rights and develop to their full potential.

In Indonesia, 99 per cent of kindergartens are organized by community parties, while the Government operates only 0.6 per cent of centers nationally. This lack of public investment in early childhood may account for huge variations in the net enrolment rates across provinces, considering many poor families cannot afford the relatively high costs associated with private facilities. Article 28 of Law 20, 2003, made some provision for underserved populations of young children. Because private centers offer ECCE regularly, the principal strategy appears to be the delivery of services to these areas through integration with health services (posyandu) and religious contexts (mosques, churches and viharas). The overall strategy is the guidance of early Childhood-related initiatives through advocacy and community, involvement rather than through direct policy formulation. In the document Education for All Mid-Decade Assessment Country Report (Ministry of National Education, Indonesia, 2007), the directorate in charge (PAUDNI) made a series of commitments in line with the Ministry of Education's strategic plan 2004–2009 that centre

2.8. Theoretical Framework

The theoretical framework for this study was derived from the system theory of organization development by Ludwig Von Bertalanffy (1983). It emerged as part of the intellectual ferment following the World War I although its roots are much older. The system theory is an alternative to the classical and neo-classical organizations which the researcher felt suffice because of their emphasis on the school as fragmented and closed social units independent on external forces (Backer, 1973). The only meaningful way to study the organization (including school) is to regard it as a system. The schools should be managed more like organization where educational programmers are innovated and re-innovated to realize the importance each part makes to the whole and necessity of eliminating the part that makes the negative contributions. With development of various disciplines and department, considerable overlap is evitable among different fields. The Proliferation of specialization, schools are better studied as wholes rather than parts (Backer, 1973). System theory postulates that schools are other open systems which of necessity engaged in various modes of exchange with the environment (Katz and Khan, 1966). The theory emphasizes the consideration of the relation between the school and its environment as well as what goes on within the school (Hall, 1977).

The system theory is basically concerned with the problems of relationships of structure and interdependence rather than with the constant attributes of objects (Katz and Khan 1966). The fundamental concept in the general system theory is the notion of emergence and interaction as adapted in this study, the system theory holds the financial action influence the internal efficiency of school. That staffing and control of students admission, coordination of teaching and learning resources, school fees, budgeting and

the leadership style adopted in a school influence the dropouts and repetition rates , promotion, competition rates and the general climate in a school. In application of the system theory to this study on influence of financing on quality assurance in ECE the variables will be identified as: Financing as the support ECE centers is receiving from the government, parents NGOs and other well wishers

2.9. Contingency Theory

The goal of an audit is to test the reliability of a company's information, policies, practices and procedures. Government regulations require that certain financial institutions undergo independent financial audits, but industry standards can mandate audits in other areas such as safety and technology. Regardless of the audit subject, various factors impact a company's final results, and the contingency theory takes these factors into account during the audit process.

The contingency theory of leadership and management states that there is no standard method by which organizations can be led, controlled and managed. Organizations and their functions depend on various external and internal factors. The functions of audits are themselves, types of organizations that are affected by various factors in the environment. The presence of such factors is why auditing can be managed by applying the contingency theory, with a recognition that processes and outcomes of audits are dependent on variable and contingent factors.

On a broad level, the audit process is straightforward. Auditors require access to documents, systems, policies and procedures to manage an audit. They must remain compliant with industry standards, government regulations and internal

requests. Audit teams may begin the audit process with meetings where they gather risk and control awareness, after which the field work begins. During the audit process, auditors perform substantive procedures and test controls. They then draft reports that they submit to management and regulatory authorities. The audit sub processes, particularly in planning and field work, include contingencies such as business type, employee skill level, applicable laws, available audit workforce, available technology and systems, and deadline.

Daft (2012) in his book writes: —Contingency means: one thing depends on other things‡ and —Contingency theory means: it depends.‡ Audit functions are task-oriented and can be loosely structured. The functions also can vary considerably, depending on the area of a company under audit and the type of business model, so auditors must carefully manage their inspections and take variables into account to get the job done. The contingency theory also can be applied to an audit team’s structure. Typically, audit team managers receive audit projects. They then create ad hoc audit teams for the projects, selecting auditors based on expertise and experience in the subject areas, and on auditor availability, all of which add up to contingencies for any given audit project.

Audit teams use a mix of structure and contingency to get the output rolling quickly. The subject of auditing projects can include such diverse areas as evaluation of production processes, inspection of company accounts, and assessment of compliance with industry standards. Selecting auditors with specialized training or those who have a particular skill set in the subject area minimizes the learning curve and

reduces opportunities for errors. The quality and output of audits remain assured when audit teams use resources according to expertise and experience, and when auditors are flexible and can adapt to process fluctuations. For example, an auditor experienced in evaluating financial instruments can be effective in an audit exercise of a bank or hedge fund, even when the financial instruments the institution offers do not fit the typical mould (Davoren, 1994).

2.10. Summary of literature review

The corporate governance framework was designed to manage risk through, *inter alia*, the accountability mechanisms of financial reporting, audit and internal control. Mapping the development of the conceptualization of risk against associated response and accountability mechanisms demonstrates that notions of risk are mutable and continue to evolve. The analysis offered by cultural theorists argues that the perception of appropriate regulation of risk will vary, according to the characteristics of specific risk regimes. This suggests that interest groups may seek power in organizations by asserting their own conceptions of risk and how it should be managed. In particular, modern conceptions of risks within organizations can lead to “blame avoidance”. At the same time that risk management was becoming prominent in managerial concern, internal control was under examination, partly because of well-publicized corporate failures and partly as a result of moves towards professionalization of the internal audit function. Rapid changes in information technology and managerial practices in many organizations were forcing moves away from rigid, documented control to situations where responsibility for control was being pushed down the organization hierarchy and where oversight by management could not be achieved through traditional, compliance based internal audit.

The observation that, within corporate governance policy, risk management has become closely aligned with internal control suggests that the extent to which risks are managed has now been annexed as a form of accountability, rather than its focus – a yardstick against which a dimension of performance is measured. This study analyses the process of internal control as risk management and an examination of the impact of this redefinition, as embodied in the Turnbull guidance, on internal audit. Internal auditors have been exhorted, by those seeking to establish their professionalization, to present themselves as risk management experts, basing this expertise on their familiarity with internal control processes, but the extent to which this aspiration has been achieved in practical terms is unclear and should form the focus of this research. The debate on corporate governance and reporting on internal control, Internal audit faces both threats and opportunities from the changing shape of organizational process. The threat is that the rate of change of systems and processes is too great for traditional, compliance based internal audit to work: the opportunity, greatly enhanced by Turnbull, is to occupy the organization vacuum which the new risk management focus provides. It is apparent that there may exist some kind of “rhetoric gap” in which the standard bearers for internal audit are proclaiming a vision of what internal audit is changing into, whereas the practice in organizations may be substantially different.

2.11. Conceptual framework

This figure shows audit system, information system, management style and financing methods, while the dependent variable is performance of early child hood education.

Independent variables

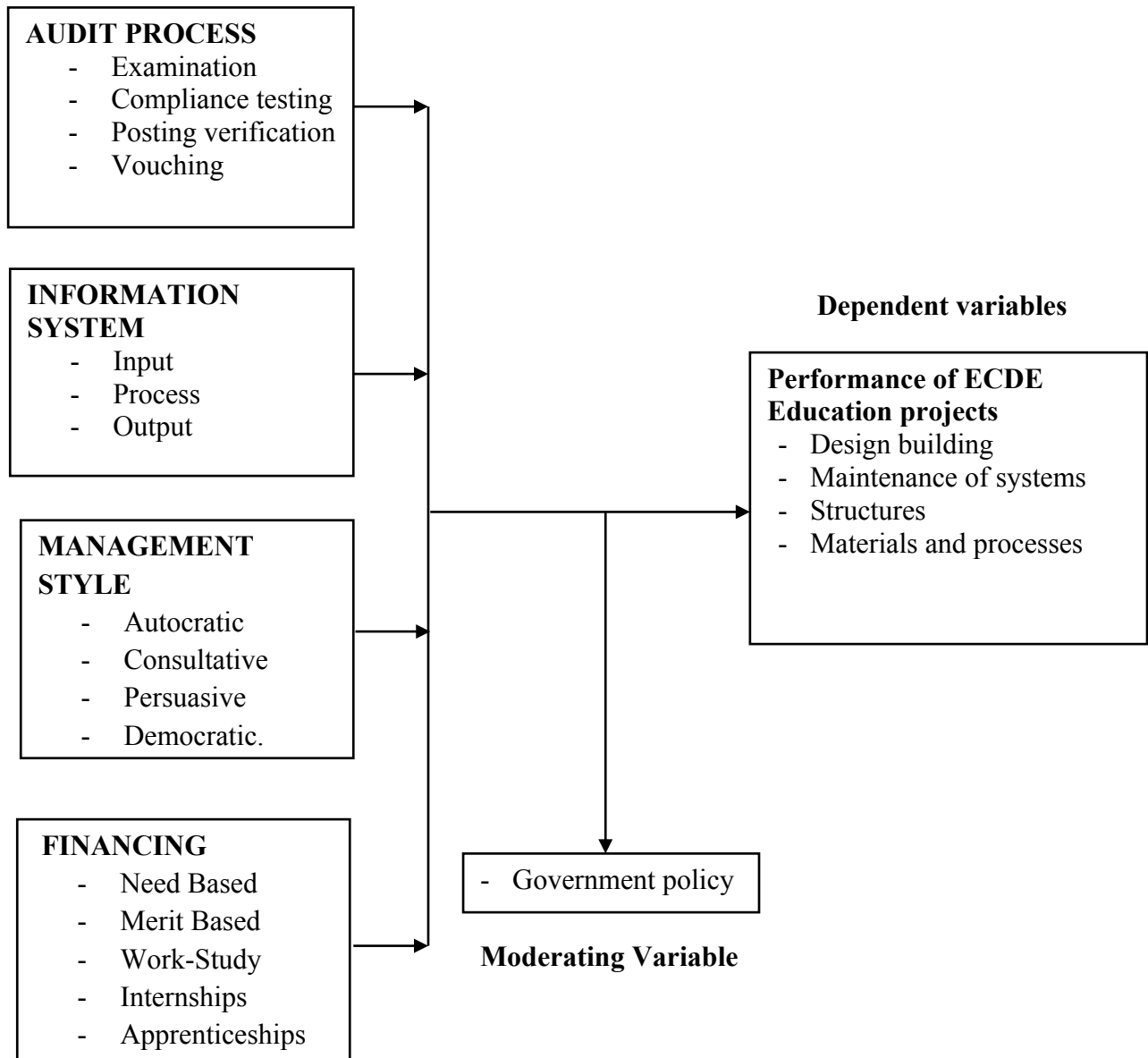


Figure 1.2 Conceptual Framework

CHAPTER THREE

RESEARCH METHODOLOGY

3.1. Introduction

This chapter sets out various stages and phases that were followed in completing the study. It involved a blueprint for the collection, measurement and analysis of data. Specifically the following sub-sections are analyzed and include; research design, target population, data collection instruments, data collection procedures and finally data analysis.

3.2. Research Design

Creswell (2003) defines a research design as the scheme, outline or plan that is used to generate answers to research problems. The study adopted a descriptive survey research design in forming the research study which according to Kothari (2004), is used when the problem has been defined specifically and where the researcher has certain issues to be described by the respondents about the problem. Survey designs were found to be accurate in these studies for generalizations of results (Ngechu, 2004). The study involved evaluating of the influence of internal audit control techniques on implementation of early child hood education projects in Bungoma county Kenya

3.3. Target Population

Mugenda and Mugenda (1999) have defined the target population of a study as a complete set of individuals ‘cases or objects with some common observable

characteristics. The target population of this study was 235 respondent whose deals with early child hood education projects in 9 sub-counties of Bungoma County. There were 25 head teachers,126 ECE teachers and 14 zonal inspectors 9 contractors.20 staff in the country procurements department , 18 in finance department, The head teachers were chosen because of their role as administrators in schools where ECE centers were being constructed The ECE teachers were responsible for teaching and learning process in the centers 25 management committee who provide physical and instructional facilities as well as 10 DICECE officers were the trainers and supervisors of ECE teachers and centers .

3.4. Sample Size and sampling procedure

This section present the sample size used in the study and the procedure on how the sample have been arrived at.

3.4.1. Sample size

Ngechu (2004) underscores the importance of selecting a representative sample through making a sampling frame. From the population frame the required number of subjects, respondents, elements or firms will be selected in order to make a sample. *Krejcie* and *Morgan* table of sample determination (1970). The sample included all the 9 sub-counties in Bungoma and the selection is based on the strength of the strata, therefore the sample used in this study was 148.

3.4.2. Sampling procedure

The researcher used stratified sampling procedure. This sampling involved dividing the population into groups (Wambui and Methee 2010) the researcher preferred this method because the respondent selected had difference strata's to meet the objectives of the study (Kothari 1993). The technique allowed the researcher to use respondent that had the required characteristics with respect to the objective of the study. Mugenda & Mugenda (2003). *Krejcie* and Morgan table was used population in bungoma country. Stratified sampling was also used to select schools for pre-testing and data collection instruments to access the clarity and validity of the tests. The researcher also used simple random sampling in which each population element had an equal chance of being selected into the sample. The researcher used *Krejcie* and Morgan table in selecting the 148 respondents

3.5. Research instrument

Data was collected using semi structured questionnaire specifically the likert type scale questionnaire .Primary data was collected using a questionnaire. Questionnaires are ideal for survey study as postulated by Mugenda and Mugenda, 1999 and they are widely used to obtain information about current conditions and practices and to make inquiries about attitude and opinions quickly. The collection was through the drop and pick criteria which increase chances of response within the stipulated time of study. The questionnaire consisted of three sections that are section A, B and C. Section A contained the background information to profile the respondents while section B contained items focusing on the study. Section C contained the degrees of agreement on questionnaires which was rated from strongly agree (5), agree (4), neutral (3), disagree (2) and strongly

disagree (1). A mean of the findings will be calculated and the findings recorded in the likert scale.

3.5.1. Pilot Testing

A pilot study was also conducted on the data collection instrument to pre-test the instrument before the main survey. Saunders et al, (2009), agree that in any research, it is expedient as a matter of validity and reliability to check that the instrument is pre-tested before the final administration. The pilot study enables the researcher to assess the clarity of the questionnaire so that those items found to be redundant and misunderstood were modified to improve the quality of the research instrument, thus increasing its validity. Pilot testing was conducted in the civil registrar offices in Kakamega country. According to Connelly (2008) a pilot study sample should be 10% of the sample projected for the larger parent study. Therefore for the interview schedules, was administered while 14 questionnaires were administered to the r cadres.

3.5.2. Validity of the Instrument

Healy & Perry (2000), explain that validity determines whether the research truly measures that which it was intended to measure or how truthful the research results are. It estimates how accurately the data obtained in the study represents a given variable or construct in the study (Mugenda, 2008). The questionnaire and interview schedules were given to other experts in research to seek their opinion about the adequacy and representativeness of the instrument to ensure it covers all the variables being measured as a way of eliminating content validity. The study proved content validity by deriving

the research variables from existing theoretical frameworks. The study has adequately reviewed related literature and modeled the study on sound theoretical models.

3.5.3. Reliability of the Instrument

Reliability is the degree of consistency that the instruments demonstrate (Mugenda and Mugenda 2003) to test reliability of the items in each questionnaire; the researcher used the test –retest technique and instruments adjusted accordingly. The researcher took some of the instruments and used test –retest on a few respondents. It was expected that 32 scores obtained by each respondent on the first and second test would be quite close (Orotho, 2003). A Pearson's product moment formula for the test retest was employed to compute the correlation co-efficient in order to establish the extent to which content of the questionnaire were consistent in eliciting the same response every time. The instrument was administered. A correlation co-efficient of about 0.9 is considered highly enough to judge the instrumentals reliable for the study. In the cast of both the test gave a value of $r > 0.7$, this was an indication that the instruments were reliable.

3.6. Data Collection Procedure

The process started with a request for research permit from National Commission for Science Technology and Innovation (NACOSTI), the bungoma county education office and upon approval, visiting of the schools sampled with a view of developing a rapport necessary for good relationship during the study. The process of data collection took 24 days where the questionnaires, the interview schedule were administered to the various respondents. Document review was undertaken for the purpose of obtaining secondary data. A semi structure questionnaire was administered to ECE head teachers, teachers and

Country officials in Bungoma Items in the instruments were developed from literature review that was piloted and refined over several versions of the questionnaire was given to the teachers before commencement of data collection and during interview stage.

3.6. Data Collection method

According to Ngechu (2004), there are many methods of data collection. The choice of a tool and instrument depends mainly on the attributes of the subjects, research topic, problem question, objectives, design, expected data and results. This is because each tool and instrument collects specific data. Donald (2006) notes that there are two major sources of data used by respondents 'primary and secondary data. The researcher administered a survey questionnaire to each member of the target population. The questionnaire will be carefully designed and tested with a few members of the population for further improvements. This will be done in order to enhance its validity and accuracy of data to be collected for the study. The researcher administered the questionnaires individually by selecting employee of county government . The researcher exercised care and control to ensure all questionnaires issued to the respondents were received , to achieve this, the researcher maintained a register of questionnaires which were send the respondent.

3.7. Data Analysis and Presentation

Data was analyzed using Statistical Package for Social Sciences (SPSS Version 20.0) program. Both quantitative and quantitative analyses were used as data analysis technique. The data collected was coded and runned through various models so as to clearly bring out the influence of internal audit control techniques on implementation of

early child hood education projects. Logit model was used to analyze the regression equation. The focus of this study was the link between internal audit control sand implementation of early child hood educational projects. And the data was presented by the use of tables and Chi square.

Table 3.1: Operationalisation of Variables

| Objectives | Variables | Measurement Scales | Statistical test | Level of significance |
|--|---|---------------------------|---|------------------------------|
| | <i>Independent variables</i> | | | |
| To determine how auditing process influence performance of early child hood education projects in Bungoma county Kenya | - Examination - Compliance testing - Posting verification - Vouching | - Ordinal | - Frequency distribution with percentages - Cross tabulation with Chi-Square tests - Binary logistic regression | 0.05 |
| How does information system influence the performance of early child hood education projects in Bungoma county Kenya | - Input - Process - Output | - Ordinal | - Frequency distribution with percentages - Cross tabulation with Chi-Square tests - Binary logistic regression | 0.05 |
| To assesses how management style influence the performance of early child hood education projects in Bungoma county Kenya | - Autocratic - Consultative - Persuasive - Democratic | - Ordinal | - Frequency distribution with percentages - Cross tabulation with Chi-Square tests - Binary logistic regression | 0.05 |
| To establish how financing method influence the performance of early child hood education projects in Bungoma county Kenya | - Need Based. - Merit Based - Work-Study - Internships | - Ordinal | - Frequency distribution with percentages - Cross tabulation with Chi-Square tests - Binary logistic regression | 0.05 |
| Performance of ECDE Education projects | <i>Dependent variable</i> | Nominal | - Frequency distribution - Cross tabulation with Chi-Square tests - Binary logistic regression | 0.05 |

3.9. Ethical Considerations

An important aspect of research is the respect and consideration that researchers show to the participants. The researcher applied for a permit from the Institute of Science and Technology to carry out the research. After the permission was granted, the researcher also informed the management of country about the research and asked for permission to administer questionnaires and conduct interview among its employees. Participants were briefed on the research process and its purpose. They were notified that participation was purely on voluntary terms. Again, their withdrawal shall have no negative consequences. Those who decline to participate in the research were substituted appropriately. In addition, participants were assured that information on their personal life and opinions were to be handled and processed in confidentiality. Research Assistants was requested not to capture participants' names or other personal identifiers to assure confidentiality. Collected data was Code so that identifying info was eliminated, in the process the names were substituted with other names to hind the identity of the respondent releasing or reporting individual data was not done in this study. The researcher limited the access that could reveal individual identity in the study. The collected data was reported in group form to avoid individualism. The researcher used the computerized methods for encrypting data. Data was collected only from participants who met the requirement of the research.

CHAPTER FOUR

DATA ANALYSIS, PRESENTATION AND DISCUSSIONS

4.1. Introduction

The purpose of the study was to investigate the influence of internal audit control techniques on performance of early child hood education projects in Bungoma county Kenya. The study adopted a descriptive survey research design in forming the research study. This chapter presents the analysis of the data, findings and discussion. Instrument used to collect information from respondents was semi structured questionnaire specifically the likert type scale questionnaire, Issued to the directors, supervisors and support staff of early childhood education project in Bungoma county.

4.1.1. Response Rate

The researcher was interested in the response rate after collecting data. The results are as shown in table 4.1

Table 4.1. Response rate

| Respondent | Count | Percentage |
|-------------------|--------------|-------------------|
| Responded | 129 | 87% |
| Not responded | 19 | 13% |
| Total | 148 | 100 |

Table 4.1 shows that out of the issued 148 Questionnaire to respondent, 129 were returned representing 87% response rate. That response rate was a good representative and conformed to Mugenda and Mugenda (2003) recommendation that a response rate of (50

%) is adequate for analysis and reporting, a rate of 60 percent is good and a response rate of 70 percent and above is excellent

4.2. Demographic information

The researcher was interested on background information of the respondents which included the age bracket, current position and years respondent have served in the county to determine suitability of respondents participating in the research topic

4.2. Age Bracket

The researcher was interested in knowing the age of the respondents the respondents were asked to state their ages and the results are as shown in table 4.2

Table 4. 2 Age bracket of the respondents

| Age bracket of respondents | Count | Percentage (%) |
|----------------------------|------------|----------------|
| 18 to 25 years | 12 | 9.3 |
| 26 to 35 years | 53 | 41.1 |
| 36 to 45 years | 30 | 23.3 |
| 46 to 55 years | 26 | 20.3 |
| Above 55 years | 8 | 6 |
| Total | 129 | 100 |

Finding on table 4.2 indicates that 53(41.1 %) were in the age bracket between 26 -35 years followed by 30(23.3%) in the age between 36-45 years, this is followed 26(20.3%) those in the age between 46 and 55 years, followed by 12(9.3%) between the age of 18-25 years and finally 8 (6%) those over 55 years. This implies that majority of the

respondents were mature therefore information they gave can be reliable and credible hence assumed to be experienced.

4.2.2. Current Position of Respondent in The County

The study was interested knowing current positions held by the respondent in county The respondents were asked to state their position in the county and the findings are as indicated in table 4. 3

Table 4. 3: Position Held by Respondent

| Current position | Count | Percentage (%) |
|-------------------------|--------------|-----------------------|
| Director | 16 | 12.4 |
| Supervisor | 15 | 11.6% |
| Support staff | 98 | 76% |
| Total | 129 | 100 |

Table 4,2 indicate that supporting staff were 98 (76%), followed by directors at 16 (12,4%) and only 15 supervisors indicating (11,.6%).since support staffs are implementers of policies made by directors it implies the information they provide is reliable as well information provided by directors and supervisors of the projects

4.2.3. Year Served by Respondent in the County

Researcher requested respondents to indicate the years they have served and this would imply years of experience of the respondents served in the county, result on table 4.1.4 was obtained as shown below.

Table 4. 4: Years Served By Respondent

| Years served by respondents | Count | Percentage (%) |
|------------------------------------|--------------|-----------------------|
| 2 to 5 years | 68 | 52.7% |
| 5 to 10 years | 27 | 20.9% |
| 10 to 15 years | 28 | 21.7 |
| Over 15 years | 6 | 4.7% |
| Total | 129 | 100 |

Table 4.4 illustrates that majority 68(52.7%) respondents had served between 2 to 5 years 28(21.7%) respondents had served between 10 to 15 years with the least 27 (20.9%) and finally (6) at 4.7% respondents having served above 15years.years of service. This implies that many employees of the county had only served between two and five years.

4.3. Influence of Audit Process on Performance

Objective one of the study sought to determine how audit process influences performance of early childhood education project in Bungoma County. The respondents were asked to indicate whether or not this process influenced performance in a two point likert scale, where 1 ='yes' and 2='yes' .summary presented on table 4..5 shows the responses on influence of various audit process on performance.

Table 4. 5: Responses on influence of audit process on performance

| Audit process | Responses | Count | Percentage (%) |
|----------------------|-----------|-------|----------------|
| Examination | Yes | 92 | 71.32 |
| | No | 37 | 28.68 |
| Compliance testing | Yes | 71 | 55.04 |
| | No | 58 | 44.96 |
| Posting verification | Yes | 45 | 34.88 |
| | No | 84 | 65.12 |
| Vouching | Yes | 73 | 56.59 |
| | No | 56 | 43.41 |

From table 4.1.5, Most of the respondents -92 (71%) said that examinations is a good audit process in determining whether pupils are improving in performance or otherwise with only 29% saying it does not influence performance. When asked to give reasons majority said examinations helps learners keep their memory a alert, Ability of the of learners is tested and enables learners to counter check there performance and work for the best.

Seventy one percent of respondent said compliance testing is a factor in performance of learners because it makes learners to develop study habit for better standards, it increase performance since rules and policies are followed, improve performance due to system credibility and integrity of the system is being tested as well thus improve performance.

When asked whether posting verification would influence performance 65 %(84) said no however the few that said yes-35 %(45) commented that it improves credibility and

trustworthiness, learners grow knowing that the truth is the best option hence moral uprightness moreover motivates learners to achieve more.

Vouching as audit process would be embraced by 57% (73) of the respondent because documentation ensures openness and credibility, reducing anomalies on finances and corruption hence influencing performance. The finding supports the result of Havers (1998), duties and responsibilities of Internal Audit (IA), are; reviewing the compliance with the existing governance financial regulations, instructions, and procedures, evaluating the effectiveness of the internal control systems, appraising the economy and effectiveness with which financial and other resources are being used, reviewing the reliability and integrity of record keeping and reporting

4.3.1. Influence of information system to performance

Researcher sought to determine influence of information systems to performance on early childhood education project in Bungoma County the following findings were obtained as shown in table 4. 6

Table 4. 6: Responses on information system on performance

| Information system | Responses | Count | Percentage (%) |
|-------------------------------|-----------|-------|----------------|
| Input as information system | Yes | 55 | 42.64 |
| | No | 74 | 57.36 |
| Process as information system | Yes | 57 | 44.19 |
| | No | 72 | 55.81 |
| Output as information system | Yes | 68 | 52.71 |
| | No | 61 | 47.29 |

Table 4.6 indicates that Majority of respondents at 57 %(74) and 56%(72) said Input and processes information systems does not influence performance of early childhood education projects in Bungoma county. It was also noted that 53 %(68) agreed that output information systems influence performance of early childhood project since it makes learners think creatively and boost their confidence .The findings are in agreement with the study related to ERP systems implementation Irani (2002) claimed that lack of training leads to poor support of the system amongst its stakeholders, and also whereas Amoako-Gyampah and Salam(2004; 2007) argued that training removes all obstacles for success that derive from technological complexity.

4.3.2. Influence of management style on performance

Second objective of the research was to determine influence of various management styles to performance of early childhood respondent gave a “yes” or “No” response questionnaires was administered to the respondents .The coding and running of the codes in SPSS the table of counts and frequently percentages are presented in table 4.7

Table 4. 7: Responses on management styles of leadership

| Management style | Responses | Count | Percentage (%) |
|----------------------------------|-----------|-------|----------------|
| Autocratic style of leadership | Yes | 100 | 77.52 |
| | No | 29 | 22.48 |
| Consultative style of management | Yes | 98 | 75.97 |
| | No | 31 | 24.03 |
| Democratic style of management | Yes | 76 | 58.91 |
| | No | 53 | 41.09 |
| Persuasive style of management | Yes | 70 | 54.26 |
| | No | 59 | 45.74 |

Table 4.7 Indicates the terms of leadership and management of this projects 100(78%) said yes Autocratic style of leadership influence performance to early childhood project. Respondents gave various reasons ranging from fear to lose jobs therefore makes them to follow commands and take work seriously to limited error in decision making since instructions are only taken from one person however other respondents had different opinion in that autocratic style of leadership influence performance of this projects negatively because wrong decision from the bosses will lead to wrong outcome furthermore it limits thinking “outside the box” since decision must come from above.

Majority were in agreement that Consultative, Democratic and Persuasive style of management influence positively performance at 76% (98), 59 % (76) and 54% (70) respectively with the remaining percentages in disagreement that this style of leadership does not influence performance of this project. Respondents indicated that in consultative style of leadership views of all teams are considered this enhances togetherness and chances of erroneous decision is minimized and cooperate responsibility is achieved. Democratic style of management would be considered by majority of the respondents since the best idea always carry the day and teams can always pick what is best for the program, however the best idea may not be picked if it's not favored by majority of the members. This would lead to persuasive style of leadership since it would encourage other teams to understand better ideas and importance of adopting them. These finding supports Adair, (2005) study that Some people tend to think of this style as a vehicle for yelling, using demeaning language, and leading by threats and abusing their power. This is not the authoritarian style, rather it is an abusive, unprofessional style called bossing people around. It has no place in a leader's repertoire

4.3.3. Influence of need based on performance

Table 4.8 shows the finding on influence of management style on performance, various respondents indicated whether they agree or not Need based educational grants, Merit based scholarships and Work-study employment plans will influence the performance.

Table 4. 8: Influence of need based on performance

| FINANCING | RESPONSES | COUNT | PERCENTAGE (%) |
|--------------------------------|-----------|-------|----------------|
| Need based educational grants | Yes | 65 | 50.39 |
| | No | 64 | 49.61 |
| Merit based scholarships | Yes | 82 | 63.57 |
| | No | 47 | 36.43 |
| Work study employment plans | Yes | 62 | 48.06 |
| | No | 67 | 51.94 |
| Internship and apprenticeships | Yes | 67 | 51.94 |
| | No | 62 | 48.06 |

Findings on table 4.1.8 on financing policies to early childhood education projects were obtained. need based educational grant was supported by about half of the respondent-65 (50.39%) with reasons that children's needs considered stagnant project move faster .With regard to merit based scholarship 82 out of 129 respondents agreed that it motivated the hard working learners besides it encourages other learners to desire to achieve more however 36% (47) disapproved of it because it needy learners may not perform well in class due to poverty and irregular attendance to school there it discriminate learners therefore performance will be poor. In line with the study the result agree with the findings Based on the systems' approach (Symons, 1991) and on a theoretical input–output model Chang and King (2005) who argued that an IS system is open system which has inputs and outputs According to the model, IS inputs can be the

IS resources and the IS capabilities. The findings identified three main categories of IS as resource: human, technological, and relationship

4.3.4. Performance of Audit Process, information systems, management style and financing on early childhood education project in Bungoma

The objective of the study was to establish the influence of early childhood education project where the respondent were requested to indicate whether internal audit process influence performance of early childhood projects in Bungoma in a two point Likert scale, where: 1=Yes, 2=No. researcher sought to find Mean and standard deviation of the respondent who were in agreement and disagreement as well .table 4.1.9 show responses on influence of audit process on performance of early childhood education project.

Table 4.9. Responses on influence of audit process to performance

| Audit process on performance | Mean | Standard deviations | N |
|---------------------------------------|--------|---------------------|-----|
| Examination as audit process | 1.2868 | 0.4540 | 129 |
| Compliance testing as audit process | 1.4496 | 0.4994 | 129 |
| Posting verification as audit process | 1.6512 | 0.4785 | 129 |
| Vouching as audit process | 1.4341 | 0.4976 | 129 |

Table 4.9 illustrate the audit processes (examination,, Compliance testing , Posting verification ,Vouching as audit process) scored a mean of 1.2868 ,1.4496. 1.6512 And 1.4341 respectively out of a maximum mean of 2.posting verification had the highest mean indicating that majority agreed that posting verification with testing policies would yield higher result. The finding are relevant since it also supports the (CGECCD, 2005)

findings which it was noted that examination had least mean of 1.2868 implying few respondent were in agreement that examination improve performance of early childhood education . Various financing mechanisms are used to allocate public funds for ECCE Higher-level government agencies may raise revenues for ECCE as a block grant, and then either provide the service directly or give local authorities flexibility over how the grant is allocated; as well, higher-level agencies may mandate that local governments contribute matching or partial-matching funds.

After the research tested the relation between the information system and the performance of early child hood education, the percentages did not reveal a greater variance to enable the research conclude with certainty obtained that one particular aspect influence performance of ECDE and therefore(CGEECCD, 2005). calculated the standard deviation and the means to rank them in terms of influence . The results are as shown in table 4, 10.

Table 4. 10: Responses on influence of information system to performance

| Information system on performance | Mean | Standard deviations | N |
|-----------------------------------|--------|---------------------|-----|
| Input as information system | 1.5736 | 0.4964 | 129 |
| Process as information system | 1.5581 | 0.4985 | 129 |
| Output as information system | 1.4729 | 0.5012 | 129 |

Table 4.10 Result obtained showed that majority agreed that input could be rank high with a higher (mean 1.5736), Process ranked second with a second in terms of influence with (mean 1.5581) and finally with output (mean 1.4729) a mean above

1.500 implies a greater influence on performance since they provide quality information and motivates learners.

On whether style of management will influence performance. The results are interrelated with Wu & Zhou, 2002) who agreed that performance measures are usually divided into two main groups. These are: financial measures and non-financial (or operational) measures, Nevertheless, having in mind that the two most desired characteristics of performance measures are (i) completeness, (i.e. the measure captures the ‘whole truth’ about performance) and (ii) controllability

Table 4. 11: Responses on influence of style of management to performance

| Style of management on performance | Mean | Standard deviations | N |
|------------------------------------|--------|---------------------|-----|
| Autocratic style of leadership | 1.2248 | 0.4191 | 129 |
| Consultative style of management | 1.2403 | 0.4289 | 129 |
| Democratic style of management | 1.4109 | 0.4939 | 129 |
| Persuasive style of management | 1.4961 | 0.5001 | 129 |

Table 4.11 shows that from the study autocratic style of leadership had (mean 1.2248), followed by consultative style of management (mean 1.2403), democratic style of leadership (mean 1.4109), persuasive style of management (mean 1.4961), this imply that on the style of management majority would adopt are persuasive and democratic style of management based on the means found.

Respondents were requested to state whether various financial plan would influence performance of early childhood education as shown.

Table 4. 12: Responses on influence of various financial plans to performance

| Financial plan on performance | Mean | Standard deviations | N |
|--------------------------------|--------|---------------------|-----|
| Need based educational grants | 1.4961 | 0.5019 | 129 |
| Merit based scholarships | 1.3643 | 0.4831 | 129 |
| Work study employment plans | 1.5194 | 0.5016 | 129 |
| Internship and apprenticeships | 1.4806 | 0.5016 | 129 |

When asked to indicate finance policies they would prefer more respondent said need based educational grant would improve performance by a mean of 1.4961, , and internship & apprenticeship (mean 1.4806), however merit based scholarship had the least mean among finance policies with mean of 1.3643) indicating that few agrees that it influence performance of early child hood education A standard deviation of >0.5 implies that there is a Significant difference on the impact of the internal control techniques on performance. The results of the study confirm Wong and Pang, (2002) stating that although this is a relatively high percentage given absolute per capita GDP in Brazil, approximately one-third of ECCE enrollments are in the private sector. In China, ECCE is divided such that kindergartens for children aged 3-6 are the responsibility of the Ministry of Education and nurseries for children under age 3 are the responsibility of the Ministry of Health

4.4. Relationship between internal audit control techniques and performance of early childhood education project in Bungoma

The study sought to establish the extent internal control techniques influenced the performance in early childhood education in Bungoma County in Kenya. The respondents were requested to Indicate the extent of influence of audit process,

information systems, management style and financing policies to early childhood education in Bungoma..

4.4.1. Impact of audit processes and performance of early childhood education

Responses on extent audit process influenced performance was summarized on table 4.14

Table 4. 13: Responses on extent audit process influence performance

| AUDIT PROCESS | RESPONSES | COUNT(n=129) | PERCENTAGE (%) |
|----------------------|-------------------|---------------|----------------|
| Examination | Strongly Disagree | 9 | 6.98 |
| | Disagree | 25 | 19.38 |
| | Neutral | 8 | 6.20 |
| | Agree | 29 | 22.48 |
| | Strongly agree | 58 | 44.96 |
| Compliance testing | Strongly Disagree | 3 | 2.33 |
| | Disagree | 13 | 10.08 |
| | Neutral | 31 | 24.03 |
| | Agree | 55 | 42.64 |
| | Strongly agree | 27 | 20.93 |
| Posting verification | Strongly Disagree | 7 | 5.43 |
| | Disagree | 11 | 8.53 |
| | Neutral | 25 | 19.38 |
| | Agree | 64 | 49.61 |
| | Strongly agree | 22 | 17.05 |
| Vouching | Strongly Disagree | 9 | 6.98 |
| | Disagree | 3 | 2.33 |
| | Neutral | 33 | 25.58 |
| | Agree | 53 | 41.09 |
| | Strongly agree | 31 | 24.03 |

From table 4.13 majority -58(45%) strongly agreed that an examination will influence early childhood education performance and 29(25%) saying that it will have an impact however 8 respondent were neutral and the remaining 34 disagreed. It was also observed that 55(43%) respondents agreed that compliance testing will improve the

results of early childhood education, 27(21%) strongly agreed and 31(24%) were neutral. it was also noted 16 respondent were in disagreement that compliance testing doesn't influence performance. Posting verification was supported by 64(49%) respondents, with 22 in strong agreement, 25(19%) were neutral and 36 disagreed that posting verification will not influence performance.

Vouching was strongly supported by 31(24%) of the respondents as well as 53(41%) agreeing that vouching has impact on performance ,33 respondents were neutral and 11 respondents were not in support . The finding of this study supports the study by Ellis, (2004): Chan, (2004), the activities of concern to internal as well as to external auditors, and thus the importance of the internal auditor's role has come to be recognized in new legislation and standards around the globe. In the US, the influential Sarbanes-Oxley Act 2002, which has inspired greater accountability worldwide as found in the literature.

4.4.2. Impact of information systems to early childhood education performance

Researcher sought to establish the extent information systems used would influence output on early childhood education. Summary on table 4.2.4 shows the extent information system influence performance

Table 4. 14: Responses on extent information system influence performance

| AUDIT PROCESS | RESPONSES | COUNT(n=129) | PERCENTAGE (%) |
|-------------------------------|-------------------|----------------------|-----------------------|
| Input as information system | Strongly Disagree | 5 | 3.88 |
| | Disagree | 8 | 6.20 |
| | Neutral | 31 | 24.03 |
| | Agree | 47 | 36.43 |
| | Strongly agree | 38 | 29.46 |
| Process as information system | Strongly Disagree | 6 | 4.65 |
| | Disagree | 5 | 3.88 |
| | Neutral | 30 | 23.26 |
| | Agree | 59 | 45.74 |
| | Strongly agree | 29 | 22.48 |
| Output as information system | Strongly Disagree | 5 | 3.88 |
| | Disagree | 3 | 2.33 |
| | Neutral | 27 | 20.93 |
| | Agree | 46 | 35.66 |
| | Strongly agree | 48 | 37.21 |

Table 4.14 illustrate that that Forty seven respondent agreed that input system is a critical component of performance of early childhood education moreover 38(29) strongly agreed that it will influence the output. However 31 were neutral with only 13 respondents saying that they do not agree. it was observed that majority of respondents 88 and 94 were in support that process and output information system will improve performance. These findings are in agreement to Nkonge,(2008 :) that authoritarianism concept which was developed by the psychologist Adorno during World War II to measure susceptibility to autocratic, fascistic or anti-democratic appeals. After that, the concept was extended to the human personality. According to Adorno, “This concept refers to a belief that there should be status and power differences among people in organizations.” Authoritarians

tend to place high moral value on their beliefs and are strongly oriented towards conformity of rules and regulations

4.4.3. Impact of various management style on early childhood education performance

On style of management respondents indicated the extent they feel will impact on performance .the result was as presented on table 4.2.5

Table 4. 15: Responses on Extent Style of Management Influence Performance

| Style of management | RESPONSES | COUNT(n=129) | PERCENTAGE (%) |
|----------------------------------|-------------------|----------------------|-----------------------|
| Autocratic style of leadership | Strongly Disagree | 8 | 6.20 |
| | Disagree | 15 | 11.63 |
| | Neutral | 17 | 13.18 |
| | Agree | 55 | 42.64 |
| | Strongly agree | 34 | 26.36 |
| Consultative style of management | Strongly Disagree | 1 | 0.78 |
| | Disagree | 12 | 9.30 |
| | Neutral | 20 | 15.50 |
| | Agree | 58 | 44.96 |
| | Strongly agree | 38 | 29.46 |
| Democratic style of management | Strongly Disagree | 20 | 15.50 |
| | Disagree | 11 | 8.53 |
| | Neutral | 14 | 10.85 |
| | Agree | 42 | 32.56 |
| | Strongly agree | 42 | 32.56 |
| Persuasive style of management | Strongly Disagree | 10 | 7.75 |
| | Disagree | 16 | 12.40 |
| | Neutral | 17 | 13.18 |
| | Agree | 25 | 19.38 |
| | Strongly agree | 61 | 47.29 |

Table 4.15 depicts that in the opinion of the respondents 55(42.64) were of the opinion that autocratic leadership style may influence performance of employees, while 8(6.2) strongly disagreed with the opinion, 58(44.96) agreed that consultative leadership may influence the performance of the organization, while 1(0.78) strongly disagreed with the democratic opinion, 42(32.56%) strongly agreed that it influence performance with 20(15.50) strongly disagreed , 61(47.29%) agreed that persuasive type of leadership may influence performance of organization , with 10(7.75%) strongly disagreed. These results demonstrate that persuasive management style influence performance of the organization compared to other management style , this could be attributed to the fact that more employees seems to be more engaged interns of making decision . these finding supports Tisdale (2012:) who also subdivided the autocratic leadership style into two sub-styles one of which is the directive autocratic style, which involves overly task-minded unilateral decision making and close supervision of group members to ensure that assigned tasks are accomplished as desired. The other sub-style is the permissive autocratic style which involves making decisions unilaterally and giving group members some latitude in carrying out their work. What should be noted, however, is that Tisdale (2012) finding shows that these leadership styles while correlating leadership styles and organizational performance in Ugandan public universities gave minimal results.

4.4.4. Impact of various Financial Plan on early childhood education Performance

To establish extent various financial method on early childhood education .respondents were requested to indicate the extent various financial option would influence .findings on table 4.2.6 show the responses.

Table 4.16. Responses on Extent Various Financial Plan Influence Performances

| Financial plan | RESPONSES | COUNT(n=129) | PERCENTAGE (%) |
|--------------------------------|-------------------|---------------------|-----------------------|
| Need based educational grants | Strongly Disagree | 12 | 9.30 |
| | Disagree | 14 | 10.85 |
| | Neutral | 22 | 17.05 |
| | Agree | 62 | 48.06 |
| | Strongly agree | 19 | 14.73 |
| Merit based scholarships | Strongly Disagree | 12 | 9.30 |
| | Disagree | 9 | 6.98 |
| | Neutral | 28 | 21.71 |
| | Agree | 53 | 41.09 |
| | Strongly agree | 27 | 20.93 |
| Work study employment plans | Strongly Disagree | 16 | 12.40 |
| | Disagree | 7 | 5.43 |
| | Neutral | 14 | 10.85 |
| | Agree | 69 | 53.49 |
| | Strongly agree | 23 | 17.83 |
| Internship and apprenticeships | Strongly Disagree | 10 | 7.75 |
| | Disagree | 8 | 6.20 |
| | Neutral | 8 | 6.20 |
| | Agree | 54 | 41.86 |
| | Strongly agree | 49 | 37.98 |

Majority 81(63%) agreed were in support of need based educational grant to influence performance with 22(17%) neither on support nor in disagreement on its influence to performance however 26 of 129 disagreed that need based educational grant does not influence performance on early childhood education .it's worth noting that 80 respondents were in agreement that merit based scholar would be the best option in terms of performance and 28 being neutral and only 21 not on support.

Work study employment was supported by 92(71%)respondents and not supported by 23 respondent as 14 neither support of in disagreement with it. similarly 103 (80%)respondents supported Internship and apprenticeships with the least 8 choosing not to support either and 18 in disagreement. Kamerman, (2000). Public government funding can be a major source of funds for ECCE, particularly for low income families who cannot afford to make large private contributions.

Within the public sector, funding may come from central/national or state/local government or both. At the national level funding may be come from Education, Health, and Social Services Departments, depending on the extent to which ECCE provision includes developmental as well as educational services. National governments may have more political strength to collect revenues; regional governments maybe relied on more to organize delivery of programs, accommodating local conditions

4.4.5. Mean and standard deviation on Relationship between Internal Control Techniques and Performance of Early Childhood Education

Researcher used 5point Likert scale to rate the extent of influence of internal control techniques and performance , whereby 1 point was accorded to ‘Strongly Disagree’, 2 points to ‘Disagree’, 3 points to ‘Neutral’, 4 points to ‘Agree’ and 5 points to ‘Strongly agree’. The scores of strongly disagree and disagree have been taken to represent a variable which had a mean score of 0 to 2.5 on the continuous Likert scale. The scores of ‘neutral’ have been taken to represent a variable with a mean score of 2.5 to 3.4 on the continuous Likert scale and the score of both agree and strongly agree have been taken to represent a variable which had a mean score of 3.5 to 5.0 on a continuous likert scale; . A

mean above 3.00 depict a strong relationship and standard deviation of >0.9 implies a significant difference on the impact of the variable among respondents.

4.4.6. Relationship between Information Systems And Performance Of Early Childhood Education

Researcher sought to determine that relationship between the audit processes such as examination, compliance testing, posting verification and vouching result obtained is as shown on table 4.18.

Table 4. 17: Relationship between audit process and performance of early childhood education

| Internal control techniques(audit process) | Mean | Standard deviation | N |
|---|-------------|---------------------------|----------|
| Examination as audit process | 3.7907 | 1.3731 | 129 |
| Compliance testing as audit process | 3.6977 | 0.9890 | 129 |
| Posting verification as audit process | 3.6434 | 1.0368 | 129 |
| Vouching as audit process | 3.7287 | 1.07345 | 129 |

Examination as an audit process attained a mean of 3.7907 which depict that examination will increase performance of pupils with a mean of 3.7907, Compliance testing and Posting verification as audit processes attained a mean of 3.6977 and 3.6434 respectively which shows that performance will be improved by a mean of 3.6977 and 3.6434 findings further showed that Vouching had a mean of 3.7287 implying vouching would improve performance significantly by a mean of 3.7287 . since all the audit process had a standard deviation greater that 0.9 it indicate a significant difference on the impact of audit process performance of early childhood education.

4.4.7 Relationship between Information Systems and Performance Of Early Childhood Education

The other objective was to determine the level of influence of information systems to performance .the means showing the extent information systems would influence performance was obtained and presented on table 4.2.8.

Table 4. 18: Relationship between information systems and performance of early childhood education

| internal control techniques(information systems) | Mean | Standard deviation | N |
|---|-------------|---------------------------|----------|
| Input as information system | 3.814 | 1.0515 | 129 |
| Process as information system | 3.7752 | 0.9940 | 129 |
| Output as information system | 4.000 | 1.0155 | 129 |

Table 4.18 show that the relationship between the variables was noted that input information system had a mean 3.814 this shows that input system will influenced performance by a mean of 3.814 other information systems such as process and output system had a mean of 3.7752 and 4.000 depicting an influence in performance by a mean of 3.7752 and 4.000 respectively.

4.4.8. Relationship between various style of management And Performance Of Early Childhood Education

The researcher was interested establishing relationship between style of management and early childhood education performance therefore means of various style of management and the extent they influence early childhood education was found as presented below on table 4.2.9

Table 4 19: Relationship between style of management and performance of early childhood education

| Internal control techniques (style of management) | Mean | Standard deviation | N |
|--|-------------|---------------------------|----------|
| Autocratic style of leadership | 3.7131 | 1.1605 | 129 |
| Consultative style of management | 3.9302 | 0.9453 | 129 |
| Democratic style of management | 3.5814 | 1.4181 | 129 |
| Persuasive style of management | 3.8605 | 1.3389 | 129 |

The findings on table 4.19 showed that Autocratic style of leadership would influence result and performance with a mean 3.7131, Democratic style of management (mean 3.5814) and Persuasive style of management with a mean 3.8605 ,however Consultative style of management had the highest mean among style of leadership this imply that with consultative style of management higher results are achieved likewise on performance. Georgopolilos, (2007) Hosmer (2001) and Burke (2001) finding that leadership style Produces high-quality work. Employees are trusted and in return they cooperate, have high morale, team spirit, and go above and beyond the call of duty and that as a formal concept of transformational leadership, transactional leadership is based on bureaucratic authority

4.4.9. Relationship between various financial plan and Performance of Early Childhood Education

To determine relationship between financial plan and performance mean and standard deviations were calculated and presented on table 4.20

Table4.20: Relationship between financial plan and performance of early childhood education

| internal control techniques(financial plan) | Mean | Standard deviation | N |
|--|---------------|---------------------------|------------|
| Need based educational grants | 3.4806 | 1.1531 | 129 |
| Merit based scholarships | 3.5736 | 1.1711 | 129 |
| Work study employment plans | 3.589 | 1.2094 | 129 |
| Internship and apprenticeships | 3.9612 | 1.1819 | 129 |

Results on table 4.20 shows that need based educational was significant to performance of the early childhood projects based on the mean attained of 3.4806 which is above average, work study employments plan and merit based scholarship would be adopted by majority as shown by the mean of 3.589 and 3.5736 respectively with internship and apprenticeship scoring the highest mean of 3.9612 this would depict higher influence and chance on performance and improvement of various projects.

The result and analysis of this internal audit techniques from the mean and standard deviation shows great influence on performance since all the internal audit control techniques had scored means above average(above 2.5) with majority having deviation from the mean above 1.0 with the least being 0.9453 implies a significant difference on the impact of the variable among respondents. The result supports the findings of Mashayekhi, (2000) that generally, applying systems thinking within the field of operations management is based on viewing the organization as a system that aims at improving efficiency and quality therefore internship, merit based and need base are fundamental in the development of a system

4.5. Regression Analysis

To determine relationship between internal control techniques and performance the study sought to find the extent to which audit process, information systems, management styles and financing of this project influence output. And whether respondent will adopt the techniques. Ninety three of the respondent agreed that internal audit control techniques influence the performance of early childhood project with 36 saying No. as shown in table 4.3.1

Table 4. 21 internal audit control techniques

| internal audit control techniques | Frequency | Percentage (%) |
|--|------------------|-----------------------|
| Yes | 93 | 72 |
| No | 36 | 28 |
| Total | 129 | 100 |

Table 4.21 shows that audit control techniques could be influencing the performance of the ECDE. The respondents state that 93 (72%) responded with the positively and 36(28%) responded with a negative and therefore makes it easy for the result to supports Davoren, (1994) that quality and output of audits remain assured when audit teams use resources according to expertise and experience, and when auditors are flexible and can adapt to process fluctuations. For example, an auditor experienced in evaluating financial instruments can be effective in an audit exercise of a bank or hedge fund, even when the financial instruments the institution offers do not fit the typical mould

A regression analysis to determine the relationship between internal control techniques and Performance done yielded the equation

$$(Y = B_0 + B_1X_1 + B_2X_2 + B_3X_3 + B_4X_4 + B_5X_5 + B_6X_6 + B_7X_7 + B_8X_8 + B_9X_9 + B_{10}X_{10} + B_{11}X_{11} + B_{12}X_{12} + B_{13}X_{13} + B_{14}X_{14} + \epsilon$$

Where Y is the dependent variable (performance of the early childhood education project), X₁= examination; X₂= Compliance testing; X₃= Posting verification; X₄=

Vouching; X₅= Input information system; X₆= Process information system; X₇= Output information system, X₈= Autocratic style leadership; X₉= Consultative management style; X₁₀= Democratic management style; X₁₁= Persuasive style management ; X₁₂= Need based educational grant; X₁₃= Merit based scholarship , X₁₄= Work study employment and X₁₄= Internship and apprenticeships. The finding is as shown in table 4.22

Table 4. 22: Simple Linear Regression of entry behavior and student KCSE performance

| Model | Unstandardized Coefficients | | Standardized Coefficients | T | Sig. |
|--------------------------------|-----------------------------|--------------|---------------------------|--------------|--------------|
| | B | Std. Error | Beta | | |
| (Constant) | 0.881 | 0.401 | | 2.199 | 0.030 |
| Examinations | 0.085 | 0.034 | 0.260 | 2.488 | 0.014 |
| Compliance testing | 0.056 | 0.047 | 0.124 | -1.203 | 0.232 |
| Posting verification | 0.006 | 0.044 | 0.013 | 0.128 | 0.898 |
| Vouching | 0.039 | 0.043 | 0.094 | -0.925 | 0.357 |
| Input information system | 0.056 | 0.046 | 0.131 | 1.216 | 0.226 |
| Process information system | 0.005 | 0.045 | 0.010 | -0.103 | 0.918 |
| Output information system | 0.116 | 0.052 | 0.261 | -2.231 | 0.028 |
| Autocratic style leadership | 0.060 | 0.041 | 0.154 | 1.460 | 0.147 |
| Consultative management style | 0.096 | 0.049 | 0.202 | 1.964 | 0.052 |
| Democratic management style | 0.013 | 0.033 | 0.041 | 0.393 | 0.695 |
| Persuasive style management | 0.023 | 0.040 | 0.069 | 0.576 | 0.566 |
| Need based educational grant | 0.068 | 0.047 | 0.173 | -1.448 | 0.150 |
| Merit based scholarship | 0.003 | 0.039 | 0.007 | -0.070 | 0.944 |
| Work study employment | 0.052 | 0.035 | 0.140 | 1.500 | 0.136 |
| Internship and apprenticeships | 0.058 | 0.027 | 0.011 | 0.070 | 0.121 |

The equation formulated was;

$$Y=0.8881+0.085X_1+0.056X_2+0.006X_3+0.039X_4+0.056X_5+0.005X_6+0.116X_7+0.060X_8+0.096X_9+0.013X_{10}+0.023X_{11}+0.068X_{12}+0.003X_{13}+0.052X_{14}+0.058X_{15}$$

According to the regression equation established, a unit value the variables (examination; Compliance testing; Posting verification; Vouching, Input information system, Process information system, Output information system, Autocratic style leadership, Consultative management style, Democratic management style, Persuasive style management, Need based educational grant, Merit based scholarship ,Work study employment and Internship & apprenticeships) the performance of early childhood education project will be 1.559 suggesting that further improvement on this internal audit control unit will improve performance definitely.

According to the regression equation established therefore a unit increase in examination will lead to a 0.08 increase in the performance similar to information systems, style of management and financial policies adopted. A unit increase in Compliance testing will lead to a 0.056 increase in performance; a unit increase in posting verification will lead to a 0.006 increase in Performance ; a unit increase in vouching will lead to a 0.039 increase in performance of performance; a unit increase in input, process and output will lead to a 0.056,0.005 and 0.116 increase in performance respectively, while a unit increase in autocratic ,consultative, democratic and persuasive style of management will improve performance by mean 0.006,0.096,0.013, and 0.023 respectively .Consequently merit based, need based , Internship & apprenticeships and work study scholarship would increase performance by mean of 0.003,0.068,0.058 and 0.052.respectively .it was noted

that need based and Internship & apprenticeships increase performance much more compared to merit based and work study scholarship since it favors both the poor and well off learners. These findings supports Kouzes et al, 2003) that Transactional Leadership theory focuses on the specific interactions between leaders and These transactions are a method by which an individual gains influence and sustains it over time. The process is based on reciprocity. Leaders not only influence followers but are under their influence as well. A leader earns influence by adjusting to the expectations of followers. However, what the authors did not point out is the danger and risk that prevails when followers overshadow their leaders as this could lead to poor decisions being taken and hence total collapse of the organization

4.5.1. Model summary

To determine reliability of dependent variable (performance) and independent variables (internal audit control techniques) it was noted that internal audit control technique accounted for 56.9% of the variation on performance as signified by the adjusted R square of 0.569. The other 43.1% could be explained by other factors. A strong positive correlation of 0.754 between the techniques and performance was established ($r=0.754$, $n=129$ for $p<0.05$) as shown in table 4.3.3

Table 4. 23: Model Summary

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Change Statistics | | | | |
|-------|---|----------|-------------------|----------------------------|-------------------|----------|-----|-----|---------------|
| | | | | | R Square Change | F Change | df1 | df2 | Sig. F Change |
| | | | | | | | | | |

| | | | | | | | | | |
|---|--------------------|-------|-------|-------|------|-------|----|-----|--------|
| 1 | 0.754 ^a | 0.569 | 0.516 | 0.438 | .155 | 1.499 | 14 | 114 | 0.0123 |
|---|--------------------|-------|-------|-------|------|-------|----|-----|--------|

From this model on table 4.3.3 it can be said that it is viable and conclusion that there is significant relationship between internal audit control techniques and performance of early childhood education project stand a chance.

4.5.2. Anova

ANOVA was computed, depict that internal audit control process was significant on performance of the projects ($F(1, 129) = 1.2499, p < 0.05$) as presented on table 4.3.4

Table 4. 24: Analysis of Variance of physical facilities and Student KCSE Performance

| Model | | Sum of Squares | Df | Mean Square | F | Sig. |
|-------|------------|----------------|-----|-------------|--------|--------|
| 1 | Regression | 4.034 | 14 | 0.288 | 1.2499 | 0.0123 |
| | n | | | | | |
| | Residual | 21.919 | 114 | 0.192 | | |
| | Total | 25.953 | 128 | | | |

From table 4.3.4 above the significance value ($p=0.0123$) which is less than 0.05 was therefore the model is statistically significant in predicting how audit process, information systems, style of management, and financial policies. The F critical at 5% level of significance was 1.2499. This shows that the overall model was significant, consistent hence positive.

CHAPTER FIVE

SUMMARY OF THE FINDINGS, CONCLUSION AND RECOMMENDATIONS

5.1. Introduction

This chapter deals with the summary of the research findings on influence of internal audit control techniques on implementation of early childhood education project in Bungoma, conclusions as well as recommending on areas worth of further research.

5.2. Summary of the findings

The objective of the researcher was to determine the influence of internal audit control techniques and performance of early childhood education in Bungoma county .This research found that various internal control techniques had different influence on performance .findings showed that among internal audit process examination had a mean of 3.7907,compliance testing (3.6977),posting verification (3.6434) and vouching with a mean of 3.7287 out of possible mean of 5.000 since the means are above average shows that this process provide reasonable assurance regarding the achievement of firm's objectives , reliability of financial & management reporting, compliance with applicable laws & regulations , protection of the organization's reputation ,effectiveness as well as efficiency of operations.

Researcher also found out that input information system influence performance by a mean of 3.814, processes by a mean of 3.7752 and output information system by a mean of 4.000. It was realized that "IS resources and capabilities were the inputs used by the IS function to produce system outputs, information outputs, and IS service provider

outputs. Operations management based on viewing the organization as a system aimed at improving efficiency and quality.

On management style consultative had the highest influence with a mean of 3.9302, followed by persuasive style of management with a mean of 3.8604 and autocratic with a mean of 3.7131 and the least being democratic with a mean of 3.5814 this signify that better result is obtained when administrators adopted consultative style of management than the other style of management.

It was also noted that respondents had various opinion on different financial plan where majority preferred internship and apprenticeship to be the better plan to influence performance, followed by work study scholarship with a mean of 3.589 and merit based at a mean of 3.5736. however need based had the least mean among the financial plan to influence performance of early child hood education.

5.3. Conclusion

The study concluded that internal control techniques are imminent techniques on operational performance of early child hood education therefore a conclusion that examinations as an audit process helps learners keep their memory as well as testing ability of learners is true. Other audit process such as compliance testing ensuring that quality and standards are adhered to which in turn learners to develop study habit for better standards, posting verification and vouching improve performance due to credibility and integrity of the system is tested as well hence moral uprightness

For efficiency and quality input, processes and output information system helps in maximum utilization and correctness of information . As much as the performance is enhanced there is dire need to provide more resources to these audit control technique

Management style applied have different outcome on performance. Consultative leadership style was realized to Produces high-quality work. Since Employees are trusted and in return they cooperate, have high morale, team spirit, and go above and beyond the call of duty moreover supportive leaders are always paid back in form of commitment from staff since this improves overall work environment and eventually leads to improved organizational performance. Democratic leadership teams to contribute to the decision-making process. This increased job satisfaction because involving employees or team members in what is going on, but it also helped to develop people's skills.

The study further conclude that Management style definitely affect day to day operations and performance of projects .Majority were in agreement that Consultative, Democratic and Persuasive style of management influence positively performance since consultative style of leadership views of all teams are considered this enhances togetherness and chances of erroneous decision is minimized furthermore cooperate responsibility is achieved. Democratic style of management considered because the best idea will carry the day and teams can always pick what is best for the program, however the best idea may not be picked if it's not favored by majority of the members. This would lead to persuasive style of leadership since it would encourage other teams to understand better ideas and importance of adopting them however People supported with few teams are given few opportunities to make suggestions, few Respondent preferred Autocratic style

of leadership since most of staff fear losing jobs this makes them follow commands and policies without question however wrong decision from the bosses will lead to wrong outcome furthermore it limits thinking “outside the box” since decision must come from above.

It is worth concluding that majority of respondents preferred work study scholarship and internship & apprenticeship than merit based or need based financial plan since work study employment plan and internship & apprenticeships help learners exercise their rights and develop to their full potential. Because it is equally both fair and economically efficient, long term, provide high levels of participation in education or training and therefore helps learners prepare to cope with today’s economic challenges. A conclusion that financial plans are a powerful instrument for helping to break the cycle of poverty in many countries

5.4. Recommendations

Based on the above findings the researcher therefore recommends the following: implementation of audit process such as verification, inspection or examination of a process or quality system, to ensure compliance to requirements and current dynamics & standards;

The study also recommends that information system should be well improvised for effective and efficient collection, organization, storage and communication of information. Information system simplifies and reduces task needing manual skill and strengths especially in factories and either forms of production property applied increases productivity. Since the structure is the basic framework within which the executives’

decision making behavior occurs. Information system therefore collect, filters process, create and distribute data for higher quality and standards as well as so as to fasten the flow of information. The quality and nature of decisions made are influenced by the quality of communication in the organization. The grouping of various organizations' departments and the provision of authority should be planned so that conflicts do not occur. It is important to Adopted effective leadership and management styles such consultative and persuasive style to improve work rate and attitude to work this ensure that the staff is conditioned to ensure objectivity, transparency, accountability and fairness.

Finally the study recommends that appropriate financing methods; Need Based, Merit Based, Work-Study and Internships be implemented properly and create seamless procedures for leaners to benefit from such financial plans since it highly improves the performance early childhood education

5.5. Suggestions for Further Research

The study recommends that that more study is done to include the grade as measure of performance.

REFERENCE

- Ajuoga (2010). Perception of Quality Assurance and Standards Officers about their competence: Implication for training education Research 1(4): 112 –117.
- Amadike N. N. F. (2007). Funding Initiative in Higher Education National Association of Educational Administration and Planning (NAEAP). Publication PP. 544-554.
- America: How Much Do They Cost? The World Bank, Washington, DC.and Tanzania since the 1970s International Review of Education, 53, 687-699
- Artheton F. (2008). The Interface Between Educational Facilities and Learning Climate. Unpublished Doctoral Dissertation, College Station, TX, Texas A&M University.
- Ayot H.O. and Briggs, H. (1992).Economics of Education, Nairobi; Educational Research and Publication.
- Barnett W. S & Masse L.N (2007) comparative benefit-cost analysis of the abecedarian program and its policy implication. Economics of Education Review, 26(1), 113-125
- Beck, U. (1998), “*The politics of risk society*”, in Franklin, J. (Ed.), *The Politics of Risk Society*, Polity Press, London.
- Becker & Saibam, (2007). Quality Assurance in the Foundation Phase in Eastern Cape Province. A case Study, South African.Journal of Education 22 93) 239 –246.
- Belfied, C.R (2007). The Promise of Early Childhood Education Working PaperHttp/dev.web.tc Columbia, educ/manager symposium/files/72 Belfield paper.

- Belfield, CR. (2005). The promise of early childhood education. Working
Berkeley: McCutchan Publishing Corporation. Fields, M & Mitchell A (2007).
- Bertram, C. and Chitty, A. (Eds) (1994), *Has History Ended? Francis Fukuyama, Marx, Modernity*, Avebury, Aldershot.
- Blackburn, S. (1999), “*Managing risk and achieving Turnbull compliance*”, *Accountants Digest 417*, ABG, London.
- Bogard, K., & Takanishi, R (2005). PK-3: An Aligned and Coordinated Approach to Education For Children 3 to 8 Years Old .SRCD Social Policy Reports, 19(3), 1-23 Number
- Boston: Pearson Educational Inc.Glewwe P. (2010). Teacher Incentives. *American Economic Journal. Applied Economics* 2 (3) 1 –25.
- Bou-Raad, G. (2000), “*Internal auditors and a value-added approach: the new business regime*”, *Managerial Auditing Journal*, Vol. 15 No. 4.
- Bruce, R. (1996), “*They should be: are they*”, *Accountancy*, June, p. 64.
- Bruce, R. (1998), “*Hampel offers up a big serving of fudge*”, *The Times*, 5 February, p. 30.
- Bullock C. (2007). The Relationship between School Building Condition and Student Achievement 1.The Middle School Level in Commonwealth of Virginia Retrieved July 29=008://Scholar. Lib.vtEd/Tgheses/available/Etd-08212007-163313
- Burns, T. (Ed.) (1994), *After History? Francis Fukuyama and His Critics*, Rowman and Littlefield, Lanham, MD.
- C2001Stages/C2001Stages.pdf UNESCO. 2003. Early Childhood Care and Education in E-9 Countries: Status and Outlook.

- Cadbury Committee (1992), *Report of the Committee on the Financial Aspects of Corporate Governance*, Gee, London.
- Canadian Institute of Chartered Accountants (CICA) (1995), *Guidance on Control*, CICA, Toronto
- CGECCD. 2005. Early Childhood Counts. www.ecdgroup.com/costs_financing.asp
- Chambers, A. (1997), “*Directors’ reports on internal financial control*”, *Financial Reporting 1995/96*, ICAEW, London.
- Chambers, A.D. (2000), “*Internal audit and risk management: impact on internal audit – development or revolution?*” *Internal Control*, Vol. 32, pp. 3-7.
- Choi, S-H. 2005. Early Childhood Education and Care Policy in Kenya. Background Report: UNESCO, Paris, France.
- Clarke, G. (2008). *Handbook of School Management*. Cape Town, Macmillan.
- Cohen, L., & Morrison, K. (2011). *Research Methods in Education*. London: Routledge
- Falmer Committee of Sponsoring Organisations of the Treadway Commission (COSO) (1992), *Internal Control – Integrated Framework*, AICPA, New York, NY.
- Compell (2004). *Assessing Teacher Effectiveness: Developing a differentiated Model*, London: Routledge Falmer, 11 New Felter Lane, EC4P 4 EEDFID
- (2010). *Learning for All. DFID’s Education Strategy 2010 –2015*: London.
- De los Angeles Bantista, F. 2004. Early Childhood Education and Care Policy in South-East Asia: Working for Access, Quality and Inclusion in Thailand, Philippines, and Vietnam. Background Report: UNESCO, Paris, France.
- Gomby, DS *Delivery Quality Education and training for all Kenyans*. Nairobi: Government

- Deloitte and Touche (2000), *Winter 2000/2001 Progress Report: Increasing Regulation and Turnbull Full Compliance*, Deloitte and Touche, London.
- Deloitte and Touche Tohmatsu (2000), *Achieving Internal Audit Excellence*, Deloitte and Touche Tohmatsu, Wellington.
- Dieltens V. and Enslin P. (2002). Democracy in Education or Education in Democracy: the Limits of Participation in South Africa. *School Governance*.
- Douglas, M. (1986), *Risk Acceptability According to the Social Sciences*, Routledge, London.
- Douglas, M. (1992), *Risk and Blame: Essays in Cultural Theory*, Routledge, London.
- Douglas, M. (1999), *Implicit Meanings*, Routledge, London. Early Childhood and Elementary Teacher Certification Survey. Presented at the NAECTE Conference June 2007,
- Etindi, K. A. (2000) A Case Study of Factors that impede an effective Inspection in Khwisero Division. Unpublished Med. Dissertation. Kenyatta University.
- Fabunmi M. (2001). Improving Educational Standards in Productivity. Financing Child Care: Analysis and Recommendations. *Future of Children*, 6, 62-82.
- Fogarty, T.J. and Kalbers, L.P. (2000), “*An empirical evaluation of the interpersonal and organisational correlates of professionalism in internal auditing*”, *Accounting and Business Research*, Vol. 30 No. 2, pp. 125-36.
- Fukuyama, F. (1992), *The End of History and the Last Man*, Penguin Books, London. *Future of Children*, 11, 122-143.
- Gall M.D & Borg, W.R (2007) *Educational Research. An Introduction* (8thEd)
- Giddens, A. (1991), *Modernity and Self Identity: Self and Society in the Late Modern Age*, Polity Press, London.

- Griffiths, P. (1999), “*Understanding the expectations of finance directors towards internal audit and its future*”, *Managerial Auditing Journal*, Vol. 14 No. 9, pp. 489-96.
- Guleid J.N (2002). Challenges , to ECDE Programme Implementation. Early Childhood Development Regional Conference Mombasa Feb 17th-23rd2002
- Gunnarsson, L, Korpi, B Mand U Nordenstam. 1999.Early Childhood Education and Care
- Hampel Committee (1998), *Committee on Corporate Governance, Final Report*, Gee, London.
- Handa, C (2007) Comparative study of Education in Siaya District. Nairobi Pauline Publication.
- Haymore-Sandhotz, J. (2002). In Service Training or Professional Development: Contrasting Opportunities in a School/ University Partnership. *Teaching and Teacher, Education*, 18(7), 815-830
- Hermanson, H.M. (2000), “*An analysis of the demand for reporting on internal control*”, *Accounting Horizons*, Vol. 14 No. 3, pp. 325-41
- Hood, C., Rothstein, H. and Baldwin, R. (2001), *The Government of Risk*, Oxford University Press, Oxford.
- Hopwood, A., Page, M.J. and Turley, W.S. (1990), *Understanding Accounting in a Changing Environment*, Prentice Hall International, Hemel Hempstead.
- ICAEW (2000), *Risk Management and the Value Added by Internal Audit*, ICAEW, London.
- IIA-UK (1999), *Effective Governance*, IIA-UK, London.

- Internal Control Working Party (1999), *Guidance for Directors on the Combined Code*, (The Turnbull Report), ICAEW, London.
- Jackson, G. (2000) “*Comparative corporate governance: sociological perspectives*”, in Parkinson, J., Gamble, A. and Kelly, G. (Eds) (2000), *The Political Economy of the Company*, Hart, Oxford, pp. 265-97.
- Jones (Ed.): (2000): Kzndoe: School Fund Development Regulations: Durbanm: Media in Education Trust.
- Jones, M. and Sutherland, G. (1999), *Implementing Turnbull: A Boardroom Briefing*, ICAEW, London.
- Journal of Education Issue 28.Education International (2007).Teacher Supply, Recruitment and Retention in Six Sub Saharan African Countries. Ind. Sinyolo Ed). Brussels. Education International
- Kalbers, L.P. and Fogarty, T.J. (1995), “*Professionalism and its consequences: a study of internal auditors*”, *Auditing*, Vol. 14 No. 1, pp. 64-86.
- Kammerman, S. 2000. Early childhood education and care: An overview of the developments in OECD countries. *International Journal of Education Research*, 33, 7-30.
- Kammerman, S.B (2008). *School Readiness and International Development in early Childhood and Care*. Kagan SL: Moore E. Opportunity Institute.
- Kim, M and J Na. 2003.Earlychildhood care and education in Korea: National policies and procedures. UNESCO Working Paper.
- Kombo, D.K & Tromp, L.A.D (2006). *Proposal and Thesis Writing: An Introduction* Nairobi: Pauline publications Africa

- Konchar S.K. (1988). *Secondary School Administration*. New Delhi: Sterling Publishers Ltd.
- KPMG (1999), *Transforming Internal Audit from Its Compliance Role into a Strategic Organizational Tool*, KPMG, London.
- Krantzler N, Larner, MB, Stevenson, CS, Terman, DL and RE Behrman. 1996
- Krogstad J.L., Ridley, A.J. and Rittenberg, L.E. (1999), “*Where we’re going*”, *Internal Auditor*, October, pp. 28-33.
- L. K. S. Chan & E. J. Mellor (Ed.), *International Developments in Early Childhood*
- Lemon, W.M., Tatum, K.W. and Turley, W.S. (2000), *Developments in the Audit Methodologies of Large Accounting Firms*, Auditing Practices Board, London
- Lewis M. (2000) *Where Children Learn: Facilities Conditions And Student Test Performance In Milwaukee Schools*: Scottsdale, Ariz : Council Of Educational Facility Planners
- Lilley M. and Saleh, O. (1999), “*Making risk a rewarding business*”, *Internal Auditing*, January, pp. 18-20.
- Ludwig Von Vertanlaffy (1968). *General System Theory. Foundations, Development, Applications*. New York: Gorge Braziller.
- Lupton, D. (1999), *Risk*, Routledge, London.
- Maijoor, S. (2000), “*The internal control explosion*”, *International Journal of Auditing*, Vol. 4, pp. 101-9.
- McNamee, D. and McNamee, T. (1995), “*The transformation of internal auditing*”, *Managerial Auditing Journal*, Vol. 10 No. 2, pp. 34-7.

- Meyers, M.K and J.C Gornick. 2000. Early childhood education and care: Cross-national variation in service organization and financing. Working Paper, <http://www.childpolicy.org/meyers-gornick.pdf>
- Ministry of Education (2009). Report on Monitoring of ECD community Support Grant
Nairobi: Ministry of Education Headquarter.
- MOEST (2005). Kenya Education Sector Support Programme. (2005–2010). Developing Quality Education and Training to all Kenyans.
- Morgan, G. (1979), “*Internal audit role conflict: a pluralist view*”, *Managerial Finance*, Vol. 5 No. 2, pp. 160-70.
- Morphel, E.I., Johns R.L., and Reller, L.R. (1974). Educational Organization Administration Concepts. Practices and Issues. New Jersey, Pr. Hall Incorporated. Englewood Cliffs.
- Mugenda, M. Mugenda, A.G.M (2003). Research Methods. Qualitative and quantitative Approaches. NAIROBI: Acts Printers
- Mutai K.B (2000). How to write Quality Research Proposal. A complete and simplified National Early Childhood Development Policy Framework Nairobi: Government
- NBER.n Wong, M.N. & Pang, L. (2002). Early childhood education in China: Issues and development. Int
- Neuman, M and S Peer. 2002. Equal from the Start: Promoting Educational Opportunity for All Pre-School Children – Learning from the French Experience. French-American Foundation, www.frenchamerican.org/pubs/Equalfromthestart.pdf
- Odhiambo G. (2008). Elusive Search for Quality Education: The case of Quality Assurance and Teacher Accountability. Int. s. Edu. Manag 22(5): 417 –431.

- OECD. 2002. Starting Strong: Early Childhood Education and Care. Paris: OECD.
- OECD. 2004. OECD Thematic Review of Education and Care Policy; Background Report; United States of America. <http://www.oecd.org/dataoecd/25/55/27856788.pdf>. Accessed: June 29, 2004.
- Omunga, T.M. (2009). The Role of Quality Assurance and Standards Officers in Ensuring Quality of Education in Primary Schools in Kisii Central. Unpublished M.Ed. Project Kenyatta University.
- Orodho , J.A (2005a). Techniques of writing Research Proposals and Reports to education & Social Sciences (2ndEd). Nairobi: Kanezja H.P enterprises
- Orodho A.J. (2003). Essential of Education And Social Sciences. Research Methods. Nairobi Masola Publishers.
- Orodho J.A (2005b) Education & Social Sciences Research Methods Nairobi : Masolo printer Paper 1093
- Paper, http://devweb.tc.columbia.edu/manager/symposium/Files/72_Belfield_paper.ed.pdf
- Paxon and Shaddy (2002). Inspection, Evaluation and Quality Assurance.
- Pence, A. (2004) E.C.D.E Policy Development and implementation of Africa. UNESCO Early Childhood and family policy issues
- Pence, A. 2004.ECD policy development and implementation in Africa. UNESCO, Early Childhood and Family Policy Series, unesdoc.unesco.org/images/0013/001375/137564e.pdf

- Pentland, B. (2000), “*Will auditors take over the world? Program, technique and the verification of everything*”, *Accounting, Organizations and Society*, Vol. 25, pp. 307-12.
- Pittsburgh P.A Filardo, (2008). Good Buildings, Better Schools. An Economic Stimulus Opportunity with Long Term Benefits. Retrieved May 2008. Policy in Sweden. Background Report: OECD, Paris, France.
- Power, M. (1997), *The Audit Society*, Oxford University Press, Oxford
- Power, M. (1999a), *The Audit Implosion: Regulating Risk from the Inside*, ICAEW, London.]
- Power, M. (1999b), “*Regulating organizations from the inside: Turnbull and the rise of the internal auditor*”, paper presented at the Best Practice Corporate Governance Conference, 4 October, London. Printer.
- Rayna, S. 2003. Implementation of the integrated early childhood policy in Senegal. UNESCO: Early Childhood and Family Policy Series, No 2.
- Rayner, S. (1992), “*Cultural theory and risk analysis*”, in Krimsky, S. and Golding, D. (Eds), *Social Theories of Risk*, Praeger, Connecticut, CT. Recepte. New York: Thelley Publications.
- Republic of Kenya (2005), UNESCO/OECD. Early Childhood Policy Review Project. The Ministry of Education, Science and Technology.
- Republic of Kenya (2005a). Kenya Education Sector Support Programme 2005-2010.
- Republic of Kenya (2005b). Session Paper No. 1 Policy Framework in Education and training, Nairobi Printer
- Republic of Kenya (2006a) Ministry of Education strategic plan 2006-2011 Nairobi: Government Printer Republic of Kenya (2006b).

- Republic of Kenya (2008). Economic Survey. Nairobi: Government Printer.
- Republic of Kenya, (2003). Report of the sector Review and Development Direction (MNE). Nairobi: Government Printer. Rowan B. (2002).
- Rostgaard, T. 2004. Family support policy in Central and Eastern Europe. Paris, France: UNESCO, Early Childhood and Family Policy Series, #8.
- Rutteman Report (1994), *Internal Control and Financial Reporting: Guidance for Directors of Listed Companies Registered in the UK*, ICAEW, London.
- Saunders, M. Lewis P & Thorn hill, A (2007) Research Methods for Business Studies. (4th Edition). London I Prentice Hall.
- Schady, N. 2005. Early childhood development in Latin America and the Caribbean.
- Schultz, TP. 2004. School subsidies for the poor: Evaluating the Mexican Progresa poverty program. *Journal of Development Economics*, , 199-250.
- Scrivner, S and B Wolfe. 2003. Universal pre-school: Much to gain, but who will pay? Institute for Research on Poverty Working Paper, University of Wisconsin–Madison.
- Selim, G. and McNamee, D. (1999), “*The risk management and internal auditing relationship: developing and validating a model*”, *International Journal of Auditing*, Vol. 3, pp. 159-74. Services. New York: Peter Lang Publishing, Inc.
- Short, H., Keasey, K. *et al.* (1999), “*Corporate governance: from accountability to enterprise*”, *Accounting and Business Research*, Vol. 29 No. 4, pp. 337-52.
- Sifuna D.N (2007). The challenge of increasing access and improving quality: An analysis of universal primary education intervention in Kenya

- Social Security Administration (SSA). 2005. Annual Statistical Report on the Social Security Disability Insurance Program. www.ssa.gov/policy/docs/progdsc/ssptw Statistics South Africa. 2005. Stages in the Life Cycle of South Africans.
- Stevenson K.R (2007). Educational trends shaping school planning facilities. Students Achievement. Insight Ann Arbor. University of Michigan (Unpublished).
- Stuffle beam, D.L (2001). The Meta Evaluation Imperative. *American Journal*, 22(2) 183-209
- T. Bush and J. West Burnhard (Eds). *The Principal of Educational Management* pp. 157 –176 Harlow: Longman.
- The Royal Society (1992), *Risk, Analysis, Perception and Management*, The Royal Society, London.
- Treadway (1987), *Report of the National Commission on Fraudulent Financial Reporting*.
- UNESCO (2007). Education for all Global Monitoring Report 2007 Paris
- UNESCO, (2004). World population Prospectors: New York: UNESCO.
- UNESCO, Paris. UNESCO. 2000. Education for All: Region and Country Reports. www2.unesco.org/wef/countryreports/country.htm
- UNESCO/UNDP (2006). The Education for all. Teacher Training Package Volume 5 Nairobi:
- Varnava M. Koutsouls M. (2006). Teacher Inspection and In-service Training as a means for Teacher School Improvement:
- Waiser, M. 1999. Early Childhood Care and Development Programs in Latin

Waldfogel, J. 2001. International policies toward parental leave and childcare.

Watts, R.L. and Zimmerman, J.L. (1986), *Positive Accounting Theory*, Prentice-Hall, Englewood Cliffs, NJ. What large Scale, Survey Research Tell us about Teacher Effects on

Witte, AD and M Trowbridge. 2004. The structure of early care education in the United States: Historical evolution and international comparisons. Working Paper Bank, Harvard.
[edu/Economia/Papers%20Upcoming%20Meeting/Schady%20092305.pdf](http://www.harvard.edu/Economia/Papers%20Upcoming%20Meeting/Schady%20092305.pdf)

APPENDIX I: TRANSMITTAL LETTER

My name is Emily Ondiayo. I am a master's student at the University of Nairobi. Currently, I am conducting a survey on the influence of internal audit control techniques on implementation of early child hood education projects in Bungoma county Kenya. I am working with research assistance we intend to issue self-administered questionnaire to respondents who volunteer to take part in the study. Filling a questionnaire is estimated to take 20 and 30 minutes. The purpose of this letter is to request you to participate in this study. You may be asked questions on anything about the survey and your participation. When you are asked questions, you may decide to volunteer or decline. The output of this study is purely for academic purposes

Given the important of this study, you are requested to spare your time and complete a questionnaire. The study has no direct benefit to participants. Beside there are no risk to your participation. You are free to volunteer and withdraw from the study at any time without any penalty. The information obtained will be used for research purpose only and will be kept confidential.

Thank you for your time and God bless you.

EMILY ONDIAYO

MASTERS STUDENT

APPENDIX II: QUESTIONNAIRES FOR RESPONDENTS

Instruction

Please tick where appropriate (✓)

Section A: Demographic Information

1. What is your age bracket?

- a. 18-25 years
- b. 26-35 years
- c. 36-45 years
- d. 46-55 year
- e. Above 55 years

2. What is your position in the county?

- director
- supervisor
- suport staff

3. How long have you served in the country?

- a. 2 – 5 years
- b. 5 – 10 years
- c. 10 – 15 years
- d. Over 15 years

Section B: Seeks to capture information on the influence of audit process on performance

4. Does examination as audit process influence performance of early child hold education process?

Yes No

If yes, explain _____

5. Does compliance testing as audit process influence performance of early child hold education process?

Yes No

If yes, explain _____

6. Does Posting verification as audit process influence performance of early child hold education process?

Yes No

If yes, explain _____

7. Does Vouching as audit process influence performance of early child hold education process?

Yes No

If yes explain _____

8. Does input as information system influence performance of early child hold education process?

Yes No

If yes, explain _____

9. Does process as information system influence performance of early child hold education projects

Yes No

If yes, explain _____

10. Does output as information system influence performance of early child hold education projects

Yes No

If yes explain _____

11. Does Autocratic style of leadership influence performance of early child hold education projects

Yes No

If yes, explain _____

12. Does Consultative as management style influence performance of early child hold education projects

Yes No

If yes, explain _____

13. Does democratic style of management influence performance of early child hold education projects

Yes No

If yes explain _____

14 Does Persuasive style of management influence performance of early child hold education projects?

Yes No

If yes, explain _____

14. Does Need Based Educational Grants of financing influence performance of early child hold education projects

Yes No

If yes, explain _____

15. Does Merit Based Scholarships of financing influence performance of early child hold education projects

Yes No

If yes explain _____

16. Does Work-Study Employment Plans of financing influence performance of early child hold education projects

Yes No

If yes explain _____

17. Does Internships and Apprenticeships of financing influence performance of early child hold education projects

Yes No

If yes explain _____

Section C: Measurement scale on the relationship between the variables and performance

Measurement scale

Instructions

Please tick where appropriate (✓)

Key: SD: Strongly Disagree = 1, **D:** Disagree = 2 **N:** Neutral = 3, **A:** Agree =4 **SA** Strongly Agree= 5

| Statement | SD | D | N | A | SA |
|---|-----------|----------|----------|----------|-----------|
| AUDIT PROCESS | | | | | |
| Examination as audit process influence performance of early child hood education project | | | | | |
| Compliance testing as audit process influence performance of early child hood education project | | | | | |
| Posting verification as audit process influence performance of early child hold education project | | | | | |
| Does Vouching as audit process influence performance of early child hood education project | | | | | |
| INFORMATION SYSTEM | | | | | |
| Input as information system influence performance of early child hold education project | | | | | |
| process as information system influence performance of early child hood education projects | | | | | |
| Output as information system influence performance of early child hood education projects | | | | | |
| MANAGEMENT STLYE | | | | | |
| Autocratic style of leadership influence performance of early child hood education projects | | | | | |
| Consultative as management style influence performance | | | | | |

| | | | | | |
|--|--|--|--|--|--|
| of early child hood education projects | | | | | |
| democratic style of management influence performance of early child hood education Project | | | | | |
| Persuasive style of management influence performance of early child hood education projects? | | | | | |
| FINANCING | | | | | |
| Need Based Educational Grants of financing influence i performance of early child hood education projects | | | | | |
| Merit Based Scholarships of financing influence performance of early child hood education projects | | | | | |
| Work-Study Employment Plans of financing influence performance of early child hold education projects | | | | | |
| Does Internships and Apprenticeships of financing influence performance of early child hold education projects | | | | | |

END

Audit Control - Emily

ORIGINALITY REPORT

| | | | |
|------------------|------------------|--------------|----------------|
| 14% | 12% | 3% | 10% |
| SIMILARITY INDEX | INTERNET SOURCES | PUBLICATIONS | STUDENT PAPERS |

PRIMARY SOURCES

| | | |
|----------|---|---------------|
| 1 | Submitted to Kenyatta University Student Paper | 1% |
| 2 | Submitted to University of Auckland Student Paper | 1% |
| 3 | www.jconline.com Internet Source | 1% |
| 4 | www.yourarticlelibrary.com Internet Source | 1% |
| 5 | chss.uonbi.ac.ke Internet Source | 1% |
| 6 | erepository.uonbi.ac.ke Internet Source | 1% |
| 7 | www.ijsrp.org Internet Source | <1% |
| 8 | Submitted to Mount Kenya University Student Paper | <1% |
| 9 | icanig.org Internet Source | <1% |