

Management Control Procedures and Environment of Local Councils, Sierra Leone (Case: Bo and Kenema Districts Councils)

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Abstract

The study assessed management control procedures and environment of Local Councils in Sierra Leone with reference to Bo and Kenema Districts Councils. The secondary objectives of the study were, to: 1) assess control procedures on the councils effectiveness; 2) assess control procedures in reducing fraudulent activities; 3) assess control procedures in promoting the councils performance; 4) identify the weaknesses in the control procedures; and 5) assess control procedures in achieving monitoring and supervision at the councils. The approach adopted for the study was a cross-sectional descriptive design, and the data were presented by the use of qualitative and quantitative methods. The target population of the study is twenty-eight (28) core staff members, out of which 26 core staff members were selected from both councils that adhered to control procedures and environment of Bo and Kenema Districts Councils. A simple random sampling selection was used to select 26 core staff by a pre-tested validated questionnaire with the reliability test of (0.765) from the 18th-24th December, 2021. Data collected were analysed using SPSS and excel. Majority of the core staff of Bo and Kenema Districts Councils affirmed that control procedures and environment promote the councils' operational effectiveness, controls reduce fraudulent and erroneous activities, and controls reduce internal weaknesses/leakages of Local Councils. While majority of core staff strongly opposed that control procedures do not reduce weaknesses and compromise the standards set by the Local Service Commission. A four-point Likert scale utilised, and the data instruments employed include; questionnaire and documentary analysis. In conclusion, Bo District Council displays more supports by complying with its control procedures to enhance performance and reduce control weaknesses. While at Kenema District Council, control procedures aided the councils immensely in terms of

minimising its fraudulent activities, improved performance and enhanced monitoring and supervision. The research paper therefore, recommends that the Local Service Commission should make available to the core staff members internal policies, acts and regulations to the 22 local councils in Sierra Leone.

Keywords

Management, Controls, Procedures, Environment, Local Councils

1. Introduction

Management control procedures and environment contribute immensely on Local Councils in Sub-Sahara Africa. Local Councils cannot achieve the purpose of its establishment if there are no procedures and environments on which controls are built. In Sierra Leone, an astonishing level of fiscal indiscipline and rampant corruption have led to the collapse of the country's economy status, and the previous Government pursued a policy of tribalism and regionalism in recruitment, selection and promotion in the country, ethnic favouritism in terms of contracts, scholarships and regional distribution of development projects with the neglects of certain parts of the country regarding roads construction and infrastructures. The non-compliance with control procedures and environment at the local councils undermine their operational efficiency and effectiveness, and Local Councils have their operational philosophy, institutional culture, norms, attitude and adherence to institutional structures that need to be fully understood. Local Councils do not strictly adhere to the [Public Financial Management Act \(2016\)](#) and [Audit Service Act \(2014\)](#) to ensure prudent fiscal management. Fiscal indiscipline in the Local Councils has adverse effect on the councils' control procedures due to compromises, management interferences, lack of solid control procedures and the environment in which those controls are built. The assertion is evident in the [Governance Transition Team Report \(2018\)](#), and [Auditor-General's Reports \(2020\)](#).

Control procedures and environment aid the councils' operations, reduce fraudulent activities, diminish control weaknesses, enhance performance and monitoring and supervision of institutions. These control procedures and environment are the sub-sets of the local councils' internal control systems. [Kenton \(2019\)](#) described internal controls as the mechanisms, rules and procedures implemented by institutions to ensure the integrity of financial information, promote accountability and prevent frauds, compliance with relevant laws and regulations, and prevent employees from stealing assets or committing fraud. [BPP \(2015\)](#) discussed Internal Control as the whole of system of controls, financial and otherwise established by management in order to carry on the business of an enterprise in an orderly and efficient manner, ensure adherence to management poli-

cies, and safeguard the assets and completeness and accuracy of the records. What Sierra Leoneans called “Beating the System” has negative impact on the growth of public institutions in Sierra Leone.

The notion behind ‘Beating the System’ has ravaged public institutions, and the management control procedures and environment are relevant to institutional growth that helps stimulate and compel management and employees to achieve objectives. Procedures are however the assessments criteria and benchmarks that aid management controls and environment to be fully discharged on a clean platform. Management control procedures and environment form the chemists for local councils to achieve their desired goals, and it must be in compliance with the international best practices and standards. [Dubrin et al. \(2006\)](#) described management as the process of using organisational resources to achieve organisational objectives through the process of planning, organising and staffing, leading, and controlling. Management is also used as a label for a specific decision, for the people who manage and for a career choice.

The Audit Service Sierra Leone is mandated by the [Audit Service Act \(2014\)](#) to perform audits of the Local Councils annually. The yearly audit is expected to carry-out by the Auditor-General or its accredited representatives. By [The Constitution of Sierra Leone \(1991\)](#), the Auditor-General is the appointed Auditor of Government agencies including the local councils. It is the role and responsibility of the Auditor-General to review the accounts of all Local Councils, and to express an opinion on the state of affairs with respect to the truth and fairness of accounts. However, partners in development rely on the audit reports of the Auditor-General to make informed decisions in relation to granting additional supports and assistance to Local Councils. The continuous auditing of local councils by the Auditor-General has the potential of reducing the number of audit queries each year. This will impact positively on the quality of financial reports prepared by Local Councils, and improve on the fiscal discipline in the country. Section (11) subsection (1) of [Audit Service Act \(2014\)](#) states that the Audit Service is established to audit and reports on all public accounts of Sierra Leone and public offices including the judiciary of Sierra Leone, the central and local government institutions, the universities and other public institutions established by an act of parliament. Conclusively, the research is different from previous studies by outstanding scholars, in the sense that, it would help institutions to review, monitor and assess the councils’ control procedures by minimising fraudulent activities and management lapses. It would also help the Local Service Commission to strengthen its internal policies and procedures in order to minimize potential misstatements that deter the councils’ operations. The results of the study will be useful to all institutions to ensuring that general controls such as ICT Controls, Procurement Controls, and HRM Controls are effectively monitored and reviewed on routine basis that achieve the desired objectives.

2. Literature Review

The research paper reviews the state of research in management control procedures and environment of Local Councils:

2.1. Brief Background of Local Councils in Sierra Leone

The Local Council shall be the highest political authority in the Locality and shall have legislative and executive powers to be exercised by following [Local Government Act \(2004\)](#), and any other enactments and shall be responsible generally for promoting the development of the Locality and the welfare of the People. Bo and Kenema Districts Councils are amongst the 22 Local Councils in Sierra Leone. The Local Councils are divided into two distinct organs: The political wing headed by the Chairman who is elected for five years capable of re-election for a second term and the Administrative wing headed by the Chief Administrators who can be transferred from and within the 22 Local Councils at any time. The Chief Administrator of the Council is directly responsible to the Local Council Administration and not the Chairman of the Council. However, the Chief Administrator advises the Chairman on the day-to-day administration of the Council and the use of public funds for the development of the Council.

2.2. Evaluating Management Control Procedures

[Glance \(2006\)](#) described control procedures as “the Institution process and procedures established by management with the aim of achieving objectives. According to International Organization of [Supreme Audit Institution \(2016\)](#), examined internal control procedures as a process affected by an entity’s board of directors, management and other personnel’s designed to provide reasonable assurance regarding the achievement of the set objectives, and the effectiveness and efficiency of operations, reliability of financial reporting and compliance with applicable laws and regulations. [Schneider and Church \(2008\)](#) assessed that effective control procedures are fundamental drivers towards earnings quality. [Salihu et al. \(2015\)](#) identified the effects of controls effectiveness in tertiary institutions in Nigeria, and found that the components of control systems are not properly put in place by the management of those institutions, especially in the area of authorization and approval, supervision, segregation of duties and personnel controls. [Kenton \(2019\)](#) described internal control procedures as the mechanisms and rules implemented by institutions to ensure the integrity of financial information, promote accountability and prevent frauds, and compliance with relevant laws and regulations, prevent employees from stealing assets and committing fraud.

[Kenton \(2019\)](#) assessed that control procedures can help improve operational efficiency by improving the accuracy and timeliness of financial reporting. [Mwindi \(2008\)](#) described that it is worth noting that internal control procedures only provide reasonable but not absolute assurance to an entity’s management and board of directors that the organization’s objectives will be achieved. [Hayes](#)

et al. (2014) described that the likelihood of achievement is affected by limitations inherent in all systems of internal control. D'onaza et al. (2015) examined that the organisation's control procedure is significantly and positively associated with the value of management support. Institute of Internal Audit (IIA, 2006) explained that financial controls are procedures, policies and means by which organizations monitors and controls the direction, allocation and usage of its financial resources. Ayagre et al. (2014) argued that an effective internal control system is the nub and nucleus for institutions in Sierra Leone.

2.3. Evaluating Management Control Environment

Control environment is the foundation of an effective system of internal controls that provides discipline and structure for the achievement of the primary objectives of the system of internal controls. Onumah and Krap (2012) pointed out that control procedures and environment are part of the local councils' internal policies put in place by management to aid decision making. It ensures that the councils' operations are carried out in accordance with the law and wishes of the board. Andrew J. Dubrin et al. (2006) described management as the process of using organisational resources to achieve organisational objectives through the process of planning, organising and staffing, leading, and controlling. Lynn (2012) explained that control environment should be considered as the foundation upon which institutions can effectively execute on its strategy. Local councils have their operational philosophy, institutional culture, norms, attitude and adherence to institutional structures that need to be fully understood. Lynn (2012) explained that control environment has a pervasive structure and impacts many business process activities that forms an integral part of the internal control system. Therefore, it must be understood, evaluated and tested, firstly by management, and then by the external auditors. The Committee of Sponsoring Organisations of the Treadway Commission (COSO, 1992) discussed that control environment sets the tone for an organisation, influencing the control consciousness of its people. It is the foundation for other components of internal controls, providing discipline and structure, its factors include; integrity, ethical values and competence of the entity's people, management's philosophy and operating style.

2.4. Overview of Related Work

The overview of related work discussed the nexus between control procedures and environment of Local Councils have been tested by different scholars in the World. It is worthwhile that contributions gathered from previous papers do not sufficiently address a consensus amongst academics and policy makers. For instance, some authors cited evidence of management procedures and environment to improve the councils' effectiveness (Schneider & Church, 2008; Kenton, 2019; D'onaza et al., 2015; Mwindi, 2008; Hayes et al., 2014; Ayagre, 2014). And others do not find any relationship between management control procedures

and environment to enhance the effectiveness of the councils. Similarly, research findings vary amongst countries, but few studies have identified gaps the paper is going to address: [Schneider and Church \(2008\)](#) examined that control procedures are fundamental drivers towards earnings quality. [Kenton \(2019\)](#) argued that control procedures can improve operational efficiency. [D'onaza et al. \(2015\)](#) empirically disclosed that control procedures significantly and positively associated with the value of management support. [Mwindi \(2008\)](#) justified that it is worth noting that controls only provide reasonable assurance but not absolute assurance from the entity's operations. [Hayes et al. \(2014\)](#) discussed that the councils achievements are affected by limitations inherent in all control procedures while [Ayagre \(2014\)](#) examined that internal control is the nub for public institutions to achieve its objectives. However, more papers have been evaluated towards management control procedures and environment in relation to the local councils' effectiveness. [Onumah and Krap \(2012\)](#) assessed that control environment is part of the local councils internal policies instituted by those charged with governance to aid management decision making. [Lynn \(2012\)](#) assessed control environment as the foundation upon which institutions effectively discharge its strategies.

Glance described control procedures as the institutional process established by management, and [Salihu et al. \(2015\)](#) examined the effects of control effectiveness of institutions in Nigeria. Moreover, there has been no empirical evidence so far to assessing the management control procedures and environment of local councils in Sierra Leone. How could control procedures and environment enhance the councils' effectiveness? How could control procedures reduce fraudulent activities at the councils? What improves performance, monitoring and supervision of the Local Councils? What are control weaknesses that compromise the standards of Local Councils? Although other studies gave an impartial standing on the research topic but the above issues were not discussed in the previous studies but would be however justified at the end of the research paper.

3. Methodology

3.1. Research Design

The approach adopted for the study was a cross-sectional descriptive design. Research design is the framework or blueprint for conducting meaningful research. The data were presented by the use of qualitative and quantitative methods. [Creswell & Tashakkori \(2007\)](#) asserted that the quantitative approach is a deductive theoretical model applied to test and verified a theory or hypothesis rather than developing it. In contrast, qualitative method refers to systems of methods used in particular areas of study or activities by employing data in the form of words to generate descriptions and explanations.

3.2. Study Area

The study area of this research is Bo and Kenema Districts Councils located in

the south-east Sierra Leone. Bo and Kenema Districts are the second and third largest cities in Sierra Leone. Both are the commercial and administrative centres of the cities. They are the leading, financial, educational and economic Centres of the South-East Sierra Leone. Bo District Council has 16 Chiefdoms, 25 Councilors, 3 Paramount Chiefs as ex-officio members, 25 wards, 16 Committees, 11 Constituencies, and 14 Core Staff Members, and the City is situated in Kakua Chiefdom. Bo is cosmopolitan, hosting many ethnic groups bonded by Tikonko, Gbo, Baoma and Selarga Chiefdoms. Bo is one hundred and fifty two miles (152 Miles) from the Capital City, Freetown. Bo City is bounded to the north by Tonkolili District, North-Northeast by Kenema District, to the South by Pujehun District, to the South-West by Bonthe District, and the West and West-North by Moyamba District. While Kenema District Council has 16 Chiefdoms, 25 Wards, 8 Constituencies and 94 Sections, and Muslims and Christians mutually live across the districts tolerating one another's beliefs. The population of the district constitutes several ethnics and cultural groups. Mendes, however, form the bulk of the population. The population of these Districts has undergone dramatic changes over the past five years. Both districts have untapped economic potentials in the agricultural sector.

3.3. Data Sources

Primary data were collected and presented to compliment secondary data to bridge the pertinent gaps identified in the secondary data. Primary data were collected through in-depth interviews and questionnaire administration. Secondary source is documentary review/desk research which includes: **Public Financial Management Act (2016)**, **Audit Service Act (2014)**, and **Auditor-General's Reports (2020)**.

3.4. Target Population

Target population of the research paper is twenty-eight (28) staff members for Bo and Kenema Districts Councils. **Taherdoost (2016)** further stated that it is essential to select a representative sample using the appropriate sampling technique as well as the required sample size.

3.5. Population Size

The study represents a sample size of 26 core staff members, and includes all the departments and units of the Bo and Kenema Districts Councils. Determination of appropriate sample size is somehow complicated and involves several considerations.

3.6. Sampling Framework

The research paper utilised a stratified random sampling technique to determine the number of respondents interviewed, and the questionnaires administered. **Rahi (2017)** described stratified sampling technique as a selection strategy in

which each sub-group called strata is given an equal chance of proportionate representation of each stratum.

3.7. Research Instruments

The research paper obtained a combination of instruments: documentary analysis, in-depth Interviews and questionnaire administration.

3.7.1. Documentary Analysis

Review of relevant documents on the management control procedures and **Governance Transition Team Report (2018)**, **Auditor-General's Reports (2020)**, and **Local Councils Act (2004)**.

3.7.2 In-Depth-Interviews

Face-to-face and oral interviews were conducted to reduce the risk of mixed information. The study employed an interview guide to capture all the data for analysis.

3.7.3 Questionnaire Administration

Each section of the questionnaire captured the research objectives including suggestions from the respondents, 26 questionnaires were distributed to the core staff members of Bo and Kenema Districts Councils.

3.8. Data Analysis Techniques

The data collected and analysed into excel, percentages, frequencies, and SPSS version 28. The results were obtained using statistical tools such as tables and figures. A four-point **Likert (1932)**; where the lowest scale represents strongly disagreed and the highest represents strongly agreed.

3.9. Validity and Reliability

The validity and reliability of the questionnaires were tested from Bonthe and Kono Districts Councils in Sierra Leone. The reliability test was conducted using the Crumb Alpha Test, and was found to be 0.765 thus, considered valid.

3.10. Research Ethics

Permission was sought to carry out the research of the councils on the management control procedures and environment of Local Councils in Sierra Leone. Data collected were not shared to any other individual to ensure confidentiality in an ethical manner.

4. Results

The percentages, frequencies and levels of management control procedures and environment of local Councils in Sierra Leone are illustrated in the tables (**Tables 1-7**) below:

At Bo District Council, the results displayed that (92.3%) of the respondents

are made while the rest (7.7%) are females. This implied that women are still lagging behind their males counterparts in terms of employment at the councils. While at Kenema District Council, the results showed that (69.2%) of the respondents are males while the rest of the respondents of (30.8%) are females. This implied the women are still lagging behind their male counterparts in terms of employment at the Kenema District Council. However, both councils have the highest number of males in employment than their female counterparts.

At Bo District Council, (61.5%) of the respondents are married and (38.5%) are single. While (84.6%) of the respondents are married and (15.4%) are single at the Kenema District Council. The study revealed that majority of the core staff members of the two councils is married that had drastically reduced unmarried staff.

At Bo District Council, (76.9%) of the respondents are first degree holders,

Table 1. Gender of respondents.

| Bo District Council | | | | | Kenema District Council | | | | |
|---------------------|-----------|--------------|---------------|--------------------|-------------------------|-----------|--------------|---------------|--------------------|
| Gender | Freq. | Percent | Value Percent | Cumulative Percent | Gender | Freq. | Percent | Valid Percent | Cumulative Percent |
| Male | 12 | 92.3 | 92.3 | 96.3 | Male | 9 | 69.2 | 69.2 | 69.2 |
| Female | 1 | 7.7 | 7.7 | 100.0 | Female | 4 | 30.8 | 30.8 | 100.0 |
| Total | 13 | 100.0 | 100.0 | | Total | 13 | 100.0 | 100.0 | |

Source: Bo and Kenema Districts Councils (2021).

Table 2. Marital status of respondents.

| Bo District Council | | | | | Kenema District Council | | | | |
|---------------------|-----------|--------------|---------------|--------------------|-------------------------|-----------|--------------|---------------|--------------------|
| Marital Status | Freq. | Percent | Value Percent | Cumulative Percent | Marital Status | Freq. | Percent | Valid Percent | Cumulative Percent |
| Single | 5 | 38.5 | 38.5 | 38.5 | Single | 2 | 15.4 | 15.4 | 15.4 |
| Married | 8 | 61.5 | 61.5 | 100.0 | Married | 11 | 84.6 | 84.6 | 100.0 |
| Total | 13 | 100.0 | 100.0 | | Total | 13 | 100.0 | 100.0 | |

Source: Bo and Kenema Districts Councils (2021).

Table 3. Educational level of respondents.

| Bo District Council | | | | | Kenema District Council | | | | |
|---------------------|-----------|--------------|---------------|--------------------|-------------------------|-----------|--------------|---------------|--------------------|
| Level | Freq. | Percent | Valid Percent | Cumulative Percent | Level | Freq. | Percent | Valid Percent | Cumulative Percent |
| Undergraduate | 10 | 76.9 | 76.9 | 76.9 | Undergraduate | 12 | 92.3 | 92.3 | 92.3 |
| Postgraduate | 3 | 23.1 | 23.1 | 100.0 | Postgraduate | 1 | 7.7 | 7.7 | 100.0 |
| Total | 13 | 100.0 | 100.0 | | Total | 13 | 100.0 | 100.0 | |

Source: Bo and Kenema Districts Councils (2021).

and (23.1%) of the respondents have their master's degrees. While at Kenema District Council, (92.3%) of the respondents are undergraduate holders while (7.7%) of the respondents have their masters' degrees. This implied that the Local Service Commission is to embark on staff capacity building to improve on the staff profile and efficiency level of the staff for both councils.

At Bo District Council, (76.9%) of the respondents have worked between the bracket of (1 - 10) years, and (23.1 %) of the respondent have worked within the bracket of (11 - 20) years. While at Kenema District Council, the results revealed that (84.6%) of the respondents have worked between the working bracket of (1 - 10) years, and (15.4%) of the respondents have worked within the bracket of (11 - 20) years. The study depicted that none of the staff member has spent more than 20 years since the establishment of the Local Councils in 2004.

At Bo District Council, (61.5%) of the respondents one Christians and (38.5%) are Muslims. The results revealed that Christians are dominated at the Bo District Council, and none of the respondents practice the African Traditional Religion (ATR). While at Kenema District Council, (69.2%) of the respondents are Christians and (30.8%) are Muslims, Christians are dominated at the Kenema District Council than Muslims. However, both councils are dominated by Christians.

At Bo District Council, (61.5%) of the respondents agreed and (38.5%) strongly agreed that the control procedures and environment enhanced the councils' operational effectiveness. While (53.8%) agreed, (38.5%) strongly agreed that the control procedures reduce fraudulent and erroneous activities of

Table 4. Staff working experience.

| Bo District Council | | | | | Kenema District Council | | | | |
|---------------------|------|---------|---------------|--------------|-------------------------|-------|---------|---------------|--------------|
| Years | Freq | Percent | Valid Percent | Cum. Percent | Years | Freq. | Percent | Valid Percent | Cum. Percent |
| (1 - 10) Yrs. | 10 | 76.9 | 76.9 | 76.9 | (1 - 10) Yrs. | 11 | 84.6 | 84.6 | 84.6 |
| (11 - 20) Yrs. | 3 | 23.1 | 23.1 | 100.0 | (11 - 20) Yrs. | 2 | 15.4 | 15.4 | 100.0 |
| Total | 13 | 100.0 | 100.0 | | Total | 13 | 100.0 | 100.0 | |

Source: Bo and Kenema Districts Councils (2021).

Table 5. Religion of Respondents

| Bo District Council | | | | | Kenema District Council | | | | |
|---------------------|-------|---------|---------------|--------------|-------------------------|-------|---------|---------------|--------------|
| Religion | Freq. | Percent | Valid Percent | Cum. Percent | Religion | Freq. | Percent | Valid Percent | Cum. Percent |
| Islam | 5 | 38.5% | 38.5% | 38.5% | Islam | 4 | 30.8% | 30.8% | 30.85 |
| Christianity | 8 | 61.5% | 61.5% | 100.0 | Christianity | 9 | 69.2% | 69.2% | 100.0 |
| Total | 13 | 100.0 | 100.0 | | Total | 13 | 100.0 | 100.0 | |

Source: Bo District Council (2021).

Table 6. Level of control procedures and environment of Bo district council.

| Level of Control Procedures and Environment | Agreed | | Strongly Agreed | | Disagreed | | Strongly Disagreed | |
|--|--------|------|-----------------|------|-----------|------|--------------------|------|
| | F | % | F | % | F | % | F | % |
| Management-Control Procedures Enhance Effectiveness | 8 | 61.5 | 5 | 38.5 | | | | |
| Control-Procedures Reduce Frauds and Errors | 7 | 53.8 | 5 | 38.5 | 1 | 7.7 | | |
| Control Procedures Enhance IAE Performance | 10 | 76.9 | 3 | 23.1 | | | | |
| Control Procedures Reduce weaknesses | 7 | 53.8 | 2 | 15.4 | 1 | 7.7 | 3 | 23.1 |
| Control Procedures Compromise Standards | 3 | 23.1 | 1 | 7.7 | 6 | 46.2 | 3 | 23.1 |
| Control Procedures Enhance Monitoring & Supervision on IAE | 8 | 61.5 | 2 | 15.4 | 3 | 23.1 | | |
| Control-Procedures & Environment on IAE | 7 | 53.8 | 3 | 23.1 | 3 | 23.1 | | |

Source: Bo District Council (2021).

the council, and (7.7%) opposed to the view that control procedures do not render fraudulent activities of the council. The result is depicted by (76.9%) agreed and (23.1%) strongly agreed that the management control procedures and environment enhanced the councils' performance. This could be influenced by (53.8%) and (15.4%) of the core staff strongly agreed to the view that control procedures leverage the internal control weaknesses at the council, while (7.7%) and (23.1%) strongly disagreed that control procedures do not reduce the internal control weaknesses of the local councils.

The results revealed that the majority of (46.2%) of the respondents opposed, (23.1%) strongly opposed to the view that control procedures do not compromise the standards set at the Council, whereas (23.1%) and (7.7%) strongly agreed to the view that management control procedures and environment compromise the council's operational standards. The results implied that (61.5%) agreed and (15.4%) strongly agreed that the control procedures and environment enhance the council's monitoring and supervision, while (23.1%) opposed to the view that it does not enhance monitoring and supervision at the council. The results further disclosed that (53.8%) agreed and (23.1%) strongly agreed that the control procedures enhance the effectiveness of the internal audit systems. Similarly, the same percent of (23.1%) opposed to the view that it does not enhance the effectiveness of the internal audit systems.

At Kenema District Council, (92.3%) of the respondents agreed that the control procedures and environment enhanced the effectiveness of the internal audit function, and (7.7%) of the respondents disagreed to the view that it does not render the effectiveness of the internal audit systems. The results also displayed that (76.9%) of the respondents agreed, (23.1%) strongly agreed to the view that management controls reduced fraudulent and erroneous activities at the Council. Similarly, the same percentage increase of (76.9%) agreed and (23.1%) strongly agreed to the view that the management control procedures enhanced

Table 7. Level of control procedures and environment of Kenema District Council.

| Level of Management Control Procedures and Environment | Kenema District Council | | | | | | | |
|--|-------------------------|------|-----------------|------|-----------|------|--------------------|------|
| | Agreed | | Strongly Agreed | | Disagreed | | Strongly Disagreed | |
| | F | % | F | % | F | % | F | % |
| Management-Control Procedures Enhance IAE | 12 | 92.3 | | | 1 | 7.7 | | |
| Control Procedures Reduce Frauds and Errors | 10 | 76.9 | 3 | 23.1 | | | | |
| Control Procedures Enhance IAE Performance | 10 | 76.9 | 3 | 23.1 | | | | |
| Control Procedures Reduce weaknesses | | | | | 11 | 84.6 | 2 | 15.4 |
| Control Procedures Compromise Standards | 3 | 23.1 | | | 8 | 61.5 | 2 | 15.4 |
| Control Procedures Enhance Monitoring & Supervision on IAE | 11 | 84.6 | 2 | 15.4 | | | | |
| Control-Procedures & Environment on IAE | 12 | 92.3 | 1 | 7.7 | | | | |

Source: Kenema District Council (2021).

the performance of the internal audit effectiveness. The study further revealed that (84.6%) opposed and (15.4%) strongly opposed to the view that management control procedures and environment reduced internal control weaknesses, and at (61.5%) and (15.4%) disagreed or strongly opposed to the view that management-control procedures compromised standards, while at (23.1%) agreed that internal control procedures compromise the standards set by the Council. At the Kenema District Council, (84.6%) agreed, (15.4%) strongly agreed to the view that the management control procedures enhanced monitoring and supervision. The research implied that (92.3%) of the respondents agreed, (7.7%) to the view that the control procedures and environment improve on the councils' operational efficiency.

5. Discussions

5.1. General Information of the Respondents

The general information or the demographic characteristics of the respondents investigated include: Gender, marital status, educational level, staff working experience, and religion of respondents for Bo and Kenema Districts Councils:

5.2. Gender of Respondents

In the study, two-thirds of the respondents at Bo District Council are males, and one-third of the respondents are females at Bo District Council; while two-thirds of the respondents are males and one-third are females at the Kenema District Council. The results revealed that the majority of the respondents are males for both councils even though Kenema District Council has the highest percentage of females as the core staff members than Bo District Council. The results revealed that males clientele are still the focus of developmental programmes than their female counterparts.

5.3. Marital Status of Respondents

At Bo District Council, two-thirds of the respondents are married, and one-third of the respondents are single. Kenema District Council has accounted for the highest percentage of married and the lowest percent of single than Bo District Council. The results implied that most of the core staff members at the Kenema District Council are married that has drastically reduced the percentage of unmarried staff.

5.4. Staff Working Experience

Bo District Council, two-thirds of the core staff members have worked within the bracket of (1 - 10) years, one-third of the staff has worked within the bracket of (11 - 20) years. While at Kenema District Council, two-thirds of the core staff members have worked within the bracket of (1 - 10) years, and the one-third within the bracket of (11 - 20) years. The results implied that none of the core staff member has spent more than 20 years since the establishment of *Local Councils Act (2004)*. However, Kenema District Council has more experienced core staff members than Bo District Council with an increase in the response rate of (7.7%) due to internal councils' transfers and fatality.

5.5. Religion of Respondents

The results showed that majority of the respondents are Christian and one-third is Muslims at Bo District Council. While at Kenema District Council, majority of the respondents are Christians and one-third is Muslims.

The findings revealed that Christians are dominated at the Bo and Kenema Districts Councils with the highest increase of the respondents representing Kenema District Council, and none of the respondents practice (African Traditional Religion). The predominance of Christians is not peculiar of the religion but bit is a common feature in all areas of Sierra Leone (Josiah, 1988).

5.6. Control Procedures and Environment of Local Councils

Bo District Council, two-thirds of the core staff members affirmed that the management control procedures and environment enhanced the effectiveness of the councils. While Kenema District Council, two-thirds of the core staff members strongly affirmed that management control procedures and environment enhanced the council's operational efficiency, and one-third of the core staff opposed that the council-control procedures and environment have not enhanced the councils operational effectiveness. Kenton (2019) justified that controls procedures can help improve operational efficiency by improving the accuracy and timeliness of financial reporting. The results implied that Kenema District Council is to strengthening its control-procedures and environment to enhance institutional effectiveness. IPPF (2011) discussed control environment as an effective system of internal controls put in place in by those charged with governance to ensure the effectiveness of operations.

5.7. Control Procedures Reduce the Councils' Fraudulent Acts

At Bo District Council, two-thirds of the core staff members strongly affirmed that the control-procedures reduced the council's fraudulent activities, and one-third of the staff opposed that it minimized frauds and errors at the council. While Kenema District Council, the results revealed that majority of the respondents strongly affirmed that management control procedures and environment reduced fraudulent activities of the councils. Muqattash (2017) described management control as a system designed by those charged with governance to ensure that employees are acting in the organisations' best interests. The study revealed that there are little weaknesses in the control procedures for both Councils more with Bo District Council. Therefore, Bo District Council needs to strengthen its control procedures to enhance its institutional effectiveness.

5.8. Control Procedures and Environment Enhance Performance

Bo District Council, majority of the respondents affirmed to the view that the management-control procedures and environment enhanced the performance of the internal audit department. While at Kenema District Council, majority of the core staff members strongly agreed that the management control-procedures enhanced the performance of the internal audit department. Lynn (2012) examined that institutions control environment should be considered as the very foundation upon which the institutions can effectively discharge its strategies. The results revealed that the Council is to review its control procedures, strengthen and monitor on regular basis. Alzeban and Gwilliam (2014) provided enough empirical evidence that there is a strong synergy between management control procedures and internal audit performance. Mihret and Woldeyohances (2008) revealed that the performance of audit largely depends on management control procedures and environment.

5.9. Control Procedures and Environment Reduce Weaknesses

The study at Bo District Council disclosed that two-thirds of the core staff affirmed that the control procedures and environment do not compromise the standards set by the Local Service Commission, and one-third opposed that the management control procedures and environment compromised the standards set by the Local Service Commission. While Kenema District Council, the study revealed that two-thirds of the core staff members strongly opposed to the view that management control procedures and environment compromised the standards set by the Local Service Commission, and one-third agreed that there are compromises in the council's control procedures. IPPF (2011) assessed that control environment deficiencies need to be evaluated individually and should be understood how it interacts with or impacts other controls in the organisation. CIPFA (2003) however examined control environment as the hub and cornerstone at which controls are executed; without control environment structures; management internal control procedures cannot be fully achieved.

5.10. Control Procedures and Environment Enhance Monitoring and Supervision

Bo District Council, the results showed that two-thirds of the staff affirmed that the control-procedures and environment enhanced its supervision and monitoring; and one-third opposed to the view that control procedures and environment do not enhance monitoring and supervision. This implied that Bo District Council should embark on thorough monitoring and strengthening its control-procedures and environment of Local Councils in Sierra Leone. While Kenema District Council, majority of all the core staff members strongly agreed to the view that the management-control procedures enhanced supervision and monitoring than Bo District Council. [Dubrin et al. \(2006\)](#) also justified control procedures as comparing actual performance to a pre-determined standard and significant difference between actual and desired performance would prompt a manager to take necessary action. This shows that there are little gaps in the control procedures of Bo District Council, and the management is to ensure that the management controls are solid to improve on the councils' operational effectiveness.

5.11. Control Procedures and Environment Promote Internal Audit Effectiveness

Bo District Council, the results showed that two-thirds of the respondents strongly affirmed that the management control procedures and environment enhanced the councils' effectiveness; while one-third opposed to the view that the control procedures and environment have not enhanced on the councils' operational efficiency. At Kenema District Council, the results revealed that majority of the staff members affirmed that the control procedures and environment of the councils' enhanced the effectiveness of its operations. [Lynn \(2012\)](#) described control environment as an integral part of the management control procedures. It includes; management integrity, ethical values, operating philosophy and commitments. The International Professional Practices Framework ([IPPF, 2011](#)) described that control environment provides discipline and structure of the primary objectives of the system on internal control systems. However, control procedures and environment deficiencies need to be evaluated, how they interact and impacts other controls in the 22 Local Councils in Sierra Leone. [Omril and Dellai \(2016\)](#), also pointed out that management systems, internal control systems, and effective governance enhance the councils internal audit effectiveness.

6. Scope Limitation and Future Research

The research paper is no exception to the fact that it is impossible to conduct a research of this nature without limitation. The initial plan for this study was to cover two cities and districts councils with all categories of staff but due to the impact of COVID-19 and other general restrictions. The research was focused

on the core staff members of Bo and Kenema Districts Councils located in the south-east Sierra Leone. Therefore, future studies should be focused on the 22 Local Councils with all categories of staff members for the 22 councils in the country.

7. Conclusion

It is comparatively noted that Bo District Council displays more supports by strengthening its control procedures to enhance performance, reduce control weaknesses and compromises than Kenema District Council. While at Kenema District Council, the management control procedures had helped to minimize fraudulent activities and improve performance and monitoring and supervision than Bo District Council. Also, the control procedures and environment at the Kenema District Council have aided immensely the council's management to improve on the effectiveness of the councils' operations that do not compromise standards and international best practices. The councils control-procedures and environment improved performance and reduced fraudulent activities and compromises on the standards set by the Local Service Commission by developing solid internal policies and government regulations to help institutions flourish in their operations.

8. Policy Recommendations

1) The study disclosed that management control procedures and environment of both councils compromised the standards set by the Local Service Commission. It is however, recommended that the Local Service Commission should make available the internal policies, acts and regulations to all the core staff members of the 22 Local Councils in the Country. The control procedures should be solid to reduce control weaknesses or leakages to improve management performance, monitoring and supervision on the councils' operations, and to review the internal audit systems through the reduction of fraudulent and erroneous activities within the councils.

2) The study is recommended that since there are control weaknesses and inefficiencies in the management control procedures and environment, the local government should strengthen the internal audit systems including its control procedures and environment for which controls are built for the 22 Councils in the country. This would help to reduce leakages and monitor management lapses on perpetual basis.

Conflicts of Interest

The authors declare no conflicts of interest regarding the publication of this paper.

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