
Financial Audit and Performance of Primary Schools in the City of Ngaoundere

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Abstract: This paper seeks to understand the contribution of the financial audit on the performance of primary schools in the city of Ngaoundere, in a context where we observe unprecedented discouragement among teachers and a drastic drop in the level of students. To realize the objective of the study, a survey was carried which involves six principals and 4 teachers in primary schools in the area. A qualitative approach was adopted and data were collected using a semi-directive interview guide to identify the contribution of financial audit on the performance of primary school teachers and its impact on the performance of primary school pupils. Data collected were analysed using the content analysis technique. The findings showed that financial audit would be welcome within the confines of primary establishments for the verification of financial practices. More so, the findings showed that proper financial audit would boost teachers' morale, increase their performance, and improve on pupils' academic performance.

Key words: *Financial Audit, Primary School, Teachers' Performance, Pupils Academic Performance.*

Introduction

As a guarantor of quality financial information, financial auditing appears to be an essential element in the operation of primary schools. Indeed, the bodies responsible for ensuring financial management and control of the budget intended to cover the investment and operating costs of basic establishments, but are not ethereal and disinterested entities, but are actors in their own right with their own purposes and interests (Herrbach, 2000). This is the reason why the subject relating to financial auditing within primary schools is part of the agency theory where the principal(s) (the State or national or international organizations in charge of ensuring the financing of the schooling of children) has to give the order to the agent(s) (MINBASE, Regional and Departmental Delegations of Basic Education, school inspections, decentralized local authorities) to ensure sound management of public funds intended for the operation of nursery and primary schools. Financial audit is a critical examination intended to verify if the activities of an organisation are faithfully translated into the annual accounts in accordance with an identified accounting framework (Mikol, 1999). This definition certainly reflects the essence of financial audit but does not specify the action to be taken within primary schools. For this, we define financial audit as a critical examination of the use of funds intended for financing the activities of primary schools.

Basic education is expected to prepare the learner for a lifelong commitment both at nationally and internationally level (Padama, 2020). But the realisation of this requires regular intervention of financial auditors to ensure that the very limited financial support are effectively implemented in the various establishment for the realisation of the school projects (OECD, 2018). Apart from the State's contribution in financing the school activities, there is a strong intervention by international organizations (for example, PAREC), whose grant-in-aid amounts to 4 billion 619 million 600

thousand in 2020, 3 billion 675 million in 2021 and 3 billion 150 million in 2022 (MINEPAT, 2022) intended not only for priority education areas, but also for inclusive education. Despite reading these figures, it is clearly perceived that the knock-on effects of these budgetary allocations are not noticeable on the daily life of nursery and primary schools at the administrative, academic, and financial levels. For example, the multiple complaints collected on social networks about the problem of the granting performance bonuses by Olama Olama (2021) published on its Facebook page called “Pédagogie et infos MINEDUB”, which has over 70 publications revealed a lot. The most salient complaints are as follows: Internet user 1 “*Why not send this bonus online (OM, MOMO)?*” Internet user 2 “*We are fed up with these unfair deductions that are always being made on these bonuses*” Internet user 3 “*so the bonuses still exist even in this country?* » Internet user 4 « *We are talking about distribution based on the performance criterion. Even performance has its eyes. When you don't have the head that pleases the boss, twist yourself in a thousand and you will never see your efforts rewarded. Payment is made according to the boss's moods. One word, let's introduce these bonuses into salaries. Too much frustration and it kills the enthusiasm* ». Internet user 5 « *Some chew while others simply swallow everything. Everything for the bosses and nothing for the poor subordinates who wear themselves out in front of the learners* ». These testimonies sufficiently demonstrated that teachers at the grassroots level are not listened to enough, nor are their wishes taken seriously, a situation which, inevitably, is likely to affect the performance of establishments in this sector. It is therefore not surprising that some authors such as Bressoux (2002), Ngoran et al. (2022) and Dadjé (in press) have, in their communication, made a point of honour of this situation, noting the negative impact of the poor treatment given to primary school teachers on the academic performance of pupils.

All these suggested that with the intervention of auditing, especially financial auditing, the governance of primary schools would be improved (Gramling et al., 2004; Mat Zain and Subramaniam, 2007; Turley and Zaman, 2007). It is in this same logic that the General Report of the States of General Education (1995, p. 35) opined that auditing allows for revolutionizing teaching methods especially when teachers will have to use attractive, active and participatory methods which are centered on the learners and designed to make them seeker of a strategist in the field of knowledge with or without a pedagogical support, solving problems, and of adapting to new situations (General Report of the States General of Education, 1995, p. 35). In 2023, Lazaar addresses the issue of auditing on a social level by emphasizing that the Human Resources audit makes it possible to take stock and identify priorities in terms of human resources to correct potential dysfunctions, implement new actions, and finally comply with the legislation.

Given that the ambition of the Cameroonian government is to improve the efficiency and quality of education (SND 30), which logically refers to performance, it is important to understand its meaning in relation to the educational field. Etymologically, the concept of performance comes from the word *performer* which meant "to accomplish, to execute" in the 13th century (Issor, 2017). The economic literature has long focused on the definition of performance in general and that of school performance in particular. In this area, this literature is extremely rich but also scattered. It is for this reason that particular emphasis is placed on performance in relation to the education system which corresponds to quality training capable of meeting the requirements of productivity, innovation, and technological evolution that globalization entails while been accountable to the citizen/taxpayer in terms of the quality/cost of education (Larré & Plassard, 2013). The concept of school performance has been studied through different notions: school effectiveness, school efficiency, academic success, educational effectiveness, etc. Edmonds (1978) and Murphy (1991) linked school performance to the success of all students. Lezotte (2006) also confirms by emphasizing that an effective school is one where all children can learn and that the school controls enough variables to ensure that all students learn. Student success is currently the central element of performance, which is strongly correlated with the control of several variables. These variables may concern, among other things, the incentive for teachers which is financial motivation for the benefit of teachers, in accordance with the texts in force. It is indeed a question

for the Cameroonian government and international organizations to verify with primary schools and through financial auditors, whether the remuneration intended for teachers has truly reached them, or whether the stakeholders in charge of school education benefit from their financial advantages (Knowing that these support measures are sine qua non conditions for faultless performance of basic establishments).

Based on all this, we wonder about the role of financial auditing on the performance of primary schools in the city of Ngaoundere. As such, the main question raised by this paper is: what is the impact of financial auditing on the performance of primary schools in the city of Ngaoundere? From this central question, two subsidiary questions were deduced:

- Does financial auditing help make the primary school teachers more efficient?
- What is the impact of the financial audit on the performance of primary school learners in the city of Ngaoundere?

The general objective of our investigation is to understand the impact of financial audit on the performance of primary schools in the city of Ngaoundere. In addition to this general objective, two specific objectives were formulated:

- The contribution of financial auditing on the performance of teachers in primary schools in the city;
- The impact of financial audit on the performance of primary school learners in the city of Ngaoundere.

Method

Avenier (1986, p. 6) defines methodology as: "the set of action methods by which a researcher formalizes and attempts to resolve the problem he has posed." Based on our two research questions (The contribution of financial auditing on the performance of teachers in primary schools in the city; The impact of financial auditing on the performance of learners in primary schools in the city of Ngaoundere?), the need to build a well-defined methodological framework is important. Thus, the qualitative method used in this research. It was chosen because of the sensitive nature of the subject studied and the need to understand how financial auditing can contribute to making primary schools in Cameroon efficient. The sampling method chosen is non-probability sampling, more precisely the convenience sample, because our respondents were selected according to our choices. We were able to constitute them through the exploitation of our relational portfolio on the one hand and the intermediation process on the other hand. For data collection, we used the semi-directive interview. The tool for collecting this data is the interview guide containing three themes in all. The first seeks to identify the problems faced by teachers in the exercising of their functions. The objective pursued is to review the problems that financial auditing can solve. The second theme seeks to understand the role of financial auditing in the face of teachers' desires which contributes to making them efficient. The third theme emphasizes the impact of financial auditing on learners performance, under the assumption of satisfying teachers' wishes. The process of retaining cases followed the principle of the relevance of the responses. Indeed, when we found that the elements of some respondents' responses did not correspond to our two research objectives, they were immediately rejected (Stake, 1994; Yin, 1994). Moreover, during the transcription of the verbatim, we demonstrated scientific rigor by maintaining contact with some interviewees so that at any time we requested more clarification from them on the aspects useful for achieving our objectives, as proposed by Miles and Huberman in 1994, regarding the conditions to be met to ensure the internal validity of our responses. As for the number of cases selected, it is important to note that we initially identified 15. For reasons of relevance of the responses and unavailability of some respondents, we limited ourselves to 10 cases. Before selecting these cases, we considered it necessary to work with the principals as a priority. As the data was collected from them, saturation was noted when the interview was conducted with the 6th ^{principal}. To strengthen the internal validity of the comments collected from the principals, a series of interviews were conducted this time with 4 teachers. Finally, we spoke

with a member of the inspection staff in order to gather their opinion on the need to request the intervention of financial auditors, whose actions will inevitably help to clear the way for decentralization, especially with regard to the financial management of the budget intended for basic establishments, a guarantee of improving the academic performance of basic establishments.

Result

The data collected was transcribed using the Ibuqus IO method, followed by a content analysis. From this analysis it emerges that most schools in the city of Ngaoundéré encounter more or less identical problems. Thus referring to the response elements of the first theme. Generally speaking, the problems faced by primary schools are of several types. Complaints related to the financial management of the establishment were mentioned and this is evident in the comments of all respondents. Thus, interviewee no. 1 reports the following: *"...Apart from that, we struggle to receive our bonuses. And even when we are paid, the amount does not exceed 3000 FCFA per quarter. Initially, these bonuses were collected by the finance department and it was a lot, but today, this is no longer the case. They go through the inspection which cuts its share before making them available to the director. The latter does not fail to act on them before distributing them to us...."*. Interviewee No. 2 mentioned this concern in his remarks : *"The problems my establishment is facing are those related to the late provision of the advance fund which concerns the payment of the teachers' bonus, the means for the organization of FENASCO games, the School Council, the operation of the school, the school project. This advance fund should be made available to us at the beginning of each semester but this is not always the case. It arrives a long time later. If I remember correctly, the advance fund for the second semester of the 2023 financial year was paid barely two months ago. In a word, there is a very big time lag in the delivery of this advance fund which arrives a long time after the expected time."* Interviewee No. 4 complains not only about the bonus, but also about the promotions *"The general problem encountered in my school concerns the bonus... Also, our promotions do not happen automatically, we have to fight to get it..."*. Moreover, interviewee no. 6 reports this: *"The major problem encountered by my establishment is that linked to the non-payment of the APE. The reluctance of parents to pay the CEP application fees and the 6th grade entry fees. The operating budget no longer even exists in Ngaoundéré 1st For three years we have never received this. We call this operating budget the advance fund. In this situation, the teachers accuse us that we are discharging their bonuses for nothing."* As for interviewee no. 8, we have this: *"Madam, imagine in Ngaoundéré 1th year, we spent an entire school year without 5 FCFA, nor an operating budget for school principals, nor a performance bonus for principals and teachers, nor a FENASCO bonus. This year my students went as far as Bafoussam for this competition during which they were the best. But it was my money that was at stake while there is a budget voted for that. That is a palpable example for this year."*

The other complaints are related to the provision of the minimum package and this is seen in the verbatim statements of the following interviewees: Interviewee No. 1 *"As a teacher, I encounter many problems. Since on the ground, nothing works, nothing works at all. Of course we have the infrastructure, as well as the desks and benches. But the major problem is related to the minimum package which is not sufficient. With that, how are we going to do our job?..."*. Interviewee No. 4 adds: *"...The minimum package we are given is insufficient. When that happens, the number does not correspond to the teachers available. At the moment you have to look for ways to supplement them while waiting for the operating budget to be made available to us..."*. Regarding interviewee No. 6, the following emerges: *"We have had no problems with the minimum package, in the 4 years that I have been in the city. Even though it is the minimum as they say minimum there. Since we do not take into account the needs of the establishment. You are only forced to unload that but they do not take into account the real needs of the establishment. If only we could be asked in advance for our needs, that would be good."* Interviewee No. 8: *"The municipality no longer provides us with the minimum package. We wrote to them but never received a response. Financially speaking, the school is not doing well. We are suffering from it very sincerely."* As for interviewee No. 10, *"The last problem concerns the minimum package that the town hall gives us."*

The constituent elements of this minimum package are mostly outdated. When we try to evaluate the value of this minimum package, it does not reach 100 thousand. But if we see what they have written at their level, we will discover an evaluation made at 500 thousand."

As for the second theme, which sought to understand whether the financial audit would help boost teachers to improve their performance, the respondents' comments suggested that this operation would inevitably promote this. Here are some extracts from speeches that support this view: interviewee no. 1: *"The financial audit can help improve teachers' performance, given the discouragement of many regarding the payment of the performance bonus, the presence of the auditors will ensure that they are listened to. Indeed, listening to us is already a start to a solution because we remain hopeful that our grievances will be taken into account by the very highest hierarchy, so that this bonus is revised upwards and paid regularly. If we normally receive all our benefits, nothing will prevent us from giving the best of ourselves to fulfill our professional duties."* Interviewee No. 2, for his part, makes this clear: *"The financial audit can contribute to strengthening the performance of teachers to the extent that if the financial operation or even the teachers' bonus is paid normally and in full, it can boost them to become more efficient. We are very reassured by that."* As for interviewee No. 3, *"The audit acts as a motivation tool. There is the preparation of lessons, the correction of notebooks, knowing that the number of students in the public sector is overflowing, there is remediation, there are many learning activities. So with the density of the teacher's work, the actions of the auditors will be useful to us to the extent that the consequence of their verification will certainly allow our bonuses to be paid regularly and that they are even, if possible, revised upwards. This audit will also facilitate the provision of the advance fund to the establishment to cover current expenses. Which are useful in establishing the conditions necessary for student learning."* Regarding interviewee #4, he states: *"Since many teachers were discouraged from doing their job well, they no longer give their all to do a good job, I think that with the financial audit, they will consider the work."* Interviewee #5 says: *"The financial audit can play a crucial role in helping to identify opportunities for improvement in the payment process for teachers in basic schools. By closely examining accounting and financial practices, the audit can highlight inefficiencies, errors or shortcomings in the payment system. This could help to free up additional resources to increase teachers' reclassification bonuses"* Interviewee #6 hammers home this: *" With the actions of the auditors, we believe that teachers' bonuses will be paid on time and they will be encouraged to do their job well. Especially nowadays when you need an internet connection to work, in order to get the most out of your game. With this bonus, she can also go to a store to get her wig and pick up her item afterwards."* Finally, interviewee #10 adds this: *" Really, if these auditors come, we will explain all this to them. If they at their level make things change, you yourself will see how the teachers' performance will be better. "*

The third theme emphasizes the impact of the financial audit on student performance, under the assumption of satisfying teachers' wishes. Hence interviewee no. 1: *"But Madam, if we are listened to and supported by the upper hierarchy, we will apply differentiated pedagogy every day in order to monitor learners on a case-by-case basis, and regularly carry out remediation to reassure ourselves that they have understood and retained the different lessons. To summarize, student performance at the moment will no longer be fictitious as it is today, but will be real, tangible and measurable."* Interviewee no. 2 agrees by emphasizing this: *"Yes, naturally, if teachers give their best, students will also perform well. Because, precisely, student performance is the indicator of the satisfaction that teachers have and they will do everything to ensure that learners perform well. »* As for interviewee no. 3: *"... The student will benefit from the quality of the teaching provided to him. The strong involvement of the teacher in the learning process constitutes an added value for the student, given that he has been well supported "*. Interviewee no. 6 adds: *"... If the teachers are motivated, the level of the students will be improved because you see that today, with what we are experiencing, we can no longer even talk to the teachers. They spend most of their time surfing and we can't tell them anything. If you try to talk, they will tell you that madam, you know the teachers' problem, we are in the OTS, leave us. Even our bonuses are*

eaten up. In the time of such and such a director, we had bonuses and why don't we have them nowadays". The words of interviewee no. 10 reveal this: "Really, if these auditors come, we will explain all this to them. If they at their level make things change, you yourself will see how the performance of teachers will be better. Suddenly, the level of students will increase.

The financial audit has its place in primary schools because it will help to limit the suspicions expressed by teachers towards principals, as interviewee no. 6 pointed out: " *The financial audit will be very useful to the extent that when these auditors will carry out their verification first at the inspection level by asking them if they have made the performance bonuses available to the schools. At the school level, they will ask if we have paid the bonuses to the inspection and the teachers in turn have received them. With that, the teachers will be happy and our children will no longer suffer the effects of their discontent.*"

Discussion

The school, whose mission is to "educate" is faced with lots of difficulties in terms of mobilization and even involvement of the available human resource. In such a context, the 2030 agenda for education, in accordance with the sustainable development goals (SDGs), advocates equitable and quality education for all will not be realised. It is therefore essential that the deployment of teachers is done in a dynamic of equity, effectiveness or efficiency. This dynamic in the interests of equity, evolves in a sawtooth manner (IIEP, 2016) to the extent that decentralization would therefore contribute to rationalizing the teaching human resource throughout the territory.

In 2009, Gosset noted the increased involvement of local authorities in trying to resolve the problem of territorial equity in the education sector. Education is no longer the business of schools alone, but it is necessary to integrate the diversity of educational policies in the territories by examining complementarity, but also the risks they incur. Thus, Law No. 2004/017 on the orientation of decentralization which transfers to the Decentralized Territorial Communities the skills in the matters necessary for educational development (art.15(1) should be the subject of a careful examination by the financial auditors to the extent that the actors in charge of the execution of this sovereign mission arouse, through their actions, complaints from the "lords of the chalk", because the minimum packages that they are supposed to make available to them have become problematic as highlighted by the following interviewees: No. 8 " *The municipality no longer provides us with the minimum package. We wrote to them but without any response. Financially speaking, things are not going well at the school. We are suffering very sincerely from it* " ; No. 10, the following emerges: " *The last problem concerns the minimum package that the town hall gives us. The constituent elements of this minimum package are for the most part outdated. When we try to evaluate the value of this package minimum, it does not reach 100 thousand. But if we see what they, at their level, have written, we will discover an evaluation made at the level of 500 thousand.*" Moreover, the deficit of teachers forces some directors to recruit parents' teachers. However, there is a serious problem with their financial support for teachers given that the APE, which is not compulsory, is not always paid by parents (interviewee no. 8: " *Also, we have a serious problem with the APE. Not all parents pay it and we have been forbidden to collect registration fees from parents. This means that it is difficult for the school to function. Worse still, in my school I have a deficit of three teachers. I have to recruit the parents' teachers and pay them at the end of each month. It is difficult to do this, which means that at some point, these parents' teachers end up resigning and I am obliged, as director, to get involved in order to finish the year* "). In addition to this concern related to the support of teachers, there is also the problem of the effective allocation of the budget envelope to principals (Interviewee No. 8 " *Madam, imagine in Ngaoundéré 1th year, we spent an entire school year without 5 FCFA, nor an operating budget for school principals, nor a performance bonus for principals and teachers, nor a FENASCO bonus. This year my students went as far as Bafoussam for this competition during which they were the best. But it was my money that was at stake while there is a budget voted for that* "). This result corroborates that of Ndoumba (2023) for whom Educational systems that practice administrative centralization are very often faced with a chronic shortage of teachers,

school supplies and financial resources. This management is very inefficient, and generally, it is not based on any principle or criterion of equity.

We thus realize that the assertion of Mons (2004) which maintains that decentralization in the management of primary schools, through the massive intervention of the educational community, increases the reduction of teacher absenteeism is biased, in light of the comments of certain directors: interviewee no. 10 " *but it's not serious Madam, while we suffer to work in the field, others take advantage to eat well. All this is discouraging. I think that these financial auditors really need to come and we will explain all this to them because it has to change* ". This decentralization contributes to making teachers rebellious as interviewee no. 6 hammers home so well "... *with what we are experiencing, we can't even talk to teachers anymore. They spend most of their time surfing and we can't tell them anything. If you try to talk, they will tell you that Madam you know the teachers' problem, we are in the OTS, leave us. You even eat our bonuses.*" In view of this sad reality, we wonder why St Pierre & Brunet (2004) defended the idea that the involvement of Decentralized Territorial Communities at all levels of decision-making impacts student success, especially since several education stakeholders are expressing discontent with regard to school management. This leads us to question the importance of decentralization, especially since Kuete in 2014 defined it as any transfer of power from an authority at a hierarchically higher level to an authority at a hierarchically lower level. In principle, the lower level in our opinion should concern the operational actors, that is to say the "masterpieces in charge of teaching at the primary level". These should be provided with a proper operating budget in order to be able to easily manage current expenses (interviewee no. 10 " *We would like, following the financial auditors' report, that the management of the operating budget be entrusted to the Heads of primary schools, followed by regular monitoring so that we can justify, with supporting accounting documents, the use we have made of these funds* "). By entrusting the Town Halls with the responsibility of managing the investment budget because so far, no major complaints have been cited (apart from the case relating to the provision of the minimum package) given that they are making efforts in terms of infrastructure and the acquisition of furniture intended for classrooms (interviewee no. 1 " *Certainly we have the infrastructure, as well as the tables and benches...* "). As for the inspections, their specifications should be based, in addition to their educational mission, on supervision with regard to the financial management of schools, without however being a management actor. In this way, complaints such as: "...*Since there are times when we learned that these leaders even discharged this money for their personal needs...*" (Interviewee No. 6); "... *Let us be entrusted with the management of the advance fund and made to undergo the audit...*" (Interviewee No. 10) will no longer be relevant. The financial audit, by looking into this very sensitive issue that taints the quality of training offered to primary school learners, would contribute to improving the performance of these establishments. This performance which is measured by the performance of teachers and the high level of students (Interviewee No. 7 " *If this audit operation worked well, it could make it possible to detect what did not really work through attentive listening to teachers, a question of collecting information on the granting of bonuses. With that these teachers will be galvanized and perhaps the work will also go well*". These results corroborate those of Lazaar (2023) who addresses the question of audit this time in the field of Human Resources by emphasizing that it makes it possible to take stock and identify priorities in terms of human resources, in order to correct potential dysfunctions, to put in place new actions and finally, to comply with the legislation. The major consequence of this audit according to the General Report of the States General of Education (1995) would be to improve teaching methods, by leading teachers to use the new pedagogy, in order to make the learner efficient.

Furthermore, entrusting the financial management of schools to town halls and inspections refers to a kind of centralization at the regional level with the direct consequence of the existence of a management system that is not based on real data from the field (interviewee no. 6 " *Although it is the minimum as they say minimum there. Since we do not take into account the needs of the establishment*"). This situation sometimes explains certain abuses such as the inadequacy of the

specific needs of establishments to cite just this case. In addition, this lack of strategic vision is due to the unreliability of the information system. The absence of an efficient information system and the slow flow of information from the central level to the peripheries and vice versa contributes to the slowdown of the entire system; which complicates any planning action and prevents any anticipation on educational issues (Interviewee No. 8: " *The municipality no longer provides us with the minimum package. We wrote to them but never received a response. Financially speaking, the school is not doing well. We are suffering from it very sincerely*". Interviewee No. 10 " *The last problem concerns the minimum package that the town hall gives us. The constituent elements of this minimum package are mostly outdated. When we try to evaluate the value of this minimum package, it does not reach 100 thousand. But if we see what they have written at their level, we will discover an evaluation made at 500 thousand* ". The role of the financial audit being to make a critical examination of the use of funds intended to finance the activities of primary schools, the descent of the auditors will allow the government to be informed of what the actors of education who really work on the ground are really experiencing and to see to what extent to entrust the responsibility of financial management to the directors. The following interviewees' comments better explain the importance of the intervention of a financial audit team in primary schools: interviewee no. 1 " *The financial audit can help improve the performance of teachers, given the discouragement of many on the payment of the performance bonus, the presence of auditors will ensure that they are listened to*. Interviewee no. 2 makes this clear: " *The financial audit can help strengthen the performance of teachers to the extent that if the financial transaction or the teacher bonus is paid normally and in full, this can boost them to become more efficient. We are very reassured by that.*" Interviewee no. 3 says this: " *The financial audit can play a crucial role in helping to identify opportunities for improvement in the payment process for teachers in basic schools. By closely examining accounting and financial practices, the audit can highlight inefficiencies, errors or shortcomings in the payment system.*

Conclusion

Cameroon has moved from the impetus of the vision of means management to results-based management which is now part of productivist policies as observed in various countries (Létourneau, 2012) and knowing that the constitution through its article 8 grants two important attributions to the President of the Republic allowing him to significantly influence the management of teaching staff, the latter is responsible for ensuring the administration of teaching staff. This task consists of supervising, conducting and controlling the administrative management of staff (Igalens, 2002). In addition, the Head of State also has the ability to set the amounts and payment terms of bonuses allocated to National Education personnel (Decree No. 2002/040 of 4 February 2002 setting the amounts and payment terms of bonuses allocated to National Education personnel), which allows him to intervene at all levels of their careers. However, even if it is through the Head of State that the State's managerial policy in the context of teaching staff management takes root, develops, is implemented, readjusted and solidified, it would be wrong to believe that he alone would be able to collect accurate information relating to the treatment granted to teachers in the field, which is supposed to comply with the texts in force. Also, in view of the multiple complaints from these teachers in connection with their financial rights, the urgency is increasingly felt on the importance of the Head of State, to see to what extent to order a financial audit mission in basic establishments, more precisely in primary schools. It is with all this in mind that we conducted a survey of 6 head teachers and 4 teachers to collect useful data to provide the elements of response to our main research question which is this: what is the impact of the financial audit on the performance of primary schools in the city of Ngaoundere? From this central question, two subsidiary questions arose: Does the financial audit contribute to making teachers in primary schools in the city efficient? What is the impact of the financial audit on the performance of learners in primary schools in the city of Ngaoundere? The main objective of this investigation was to understand the impact of the financial audit on the performance of primary schools in the city of Ngaoundere. In addition to this general objective, two specific objectives were pursued: The contribution of the audit on the performance of teachers in primary schools in

the city of Ngaoundere. The impact of the financial audit on the performance of learners in primary schools in the city of Ngaoundere. Through an interview guide organized into three themes, we were able to collect a certain amount of information that could help the Cameroonian government to see to what extent it could implement new policies that would be useful in achieving its objective in relation to basic education. The data obtained were subject to a content analysis that led to the formulation of following recommendations the actions of the financial auditors. They should:

- The hierarchy to allow head teachers to deal directly with the Ministry of Finance regarding the disbursement of costs relating to advance funds without going through inspections;
- Entrust school directors (head teachers) with the responsibility of acquiring their minimum package, taking into account their expressed needs;
- Ensure that the barriers that have been erected to prevent primary schools from receiving the goods that are rightfully theirs are dismantled;
- Stay alert to the actions of inspectors who, being unhappy with the fact that they are no longer responsible for managing the schools' advance fund, decide to harm directors and teachers;
- Establish a strategic monitoring system to detect
- Ensure that PAREC keeps its commitments to primary schools.

The implementation of these proposals will undoubtedly promote the overcoming of traditional forms of management of primary schools by calling for profound changes that are variously agreed (Régis, 2005) by the authorities involved in the decentralization process. These authorities, through the intervention of auditors, will come into possession of all the information relating to financial management within primary schools, especially since the studies of Piot (2001) and Hottegindre & Lésage (2007) emphasize that the auditor plays a very important role in reducing the asymmetry of information between agent and principal and ensures compliance with standards, the reduction of opportunism of managers (town halls and inspections) and finally ensures the serene and effective continuity of schools.

The effective implementation of these proposals will inevitably contribute to boosting the performance of primary schools to the extent that those involved in this performance will be motivated to give their best during the exercise of their function. The major consequence of this professional self-denial on the part of teachers will logically be a real and not fictitious success of the students.

This scientific exercise highlights as its main limitation the qualitative nature of the data collected which does not favour the generalization of the results. To overcome this limitation, it would be wise to carry out a quantitative data analysis, by collecting data using a questionnaire to verify this time the external and not internal validity of the data collected.

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