

## Effective Internal Control System in the Nasarawa State Tertiary Educational Institutions for Efficiency- A Case of Nasarawa State Polytechnic Lafia

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**Abstract :** Effective internal control system in the bursary unit of tertiary educational institutions is geared toward achieving quality teaching, learning, and research environment and as well assist the management of the institutions, particularly when decisions are to be made. While internal control system exists in all institutions, the outlined objectives above are far from being achieved. The paper; therefore, assesses the effectiveness of internal control system in tertiary educational institutions in Nasarawa State, Nigeria with the specific focus on the Nasarawa state Polytechnic, Lafia. The study is survey; hence, a simple closed-ended questionnaire was developed and administered to a sample of twenty-seven (27) member staff from the Bursary and the internal audit unit of the Nasarawa State Polytechnic, Lafia to obtain data for analysis purposes and to test the study hypothesis. Responses from the questionnaire were analyzed using a simple percentage and chi-square. Findings shows that the right people are not assigned to the right job in the department, budget, and management accounting were never used in the institution's operations and checking of subordinate by their superior officers is not regular. This renders the current internal control structure of the Polytechnic as ineffective and weak. The paper therefore, recommends that: transparency should be seen as significant, as the institution work toward meeting its objectives, therefore, it means that the right staff is assigned to the right job and regular checking of the subordinates by their ensued superiors.

**Keywords :** internal control, tertiary educational intuitions, efficiency

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