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Research Article

Analyzing The Role of Auditing in Promoting Financial Transparency in Public Schools: A Case Study of Selected Public Schools in Chipata District

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Abstract

This study examines the role of auditing in promoting financial transparency in selected public schools in Chipata District, Zambia. The research is motivated by persistent concerns regarding financial mismanagement, weak accountability mechanisms, and inadequate oversight within the public education sector. Public schools rely heavily on government grants, donor funding, and community contributions, making effective auditing essential for ensuring transparent and responsible use of financial resources.

A mixed-methods research design was adopted, incorporating both quantitative and qualitative approaches. Data were collected from Head Teachers, school treasurers, and members of School Management Committees using structured questionnaires and semi-structured interviews. The collected data were analysed thematically in line with the study objectives.

The findings reveal that auditing plays a critical role in enhancing financial transparency by strengthening record-keeping practices, improving budget planning, and reducing incidents of financial mismanagement. Most respondents perceived auditing as a vital accountability tool that guides financial decision-making and promotes efficient utilization of school resources. However, the study also identified significant challenges, including irregular audit schedules, a shortage of qualified auditors, limited financial management skills among school administrators, and weak feedback and follow-up mechanisms. Audit frequency varied considerably across schools, with some institutions not audited for several years. Additionally, inconsistencies were observed in the types of audits conducted and the authorities responsible, reflecting the absence of standardised audit procedures.

The study concludes that while auditing significantly contributes to financial transparency in public schools, its effectiveness is constrained by systemic, institutional, and capacity-related challenges. It recommends the establishment of a harmonised auditing framework, regular audit schedules, enhanced training for school administrators and auditors, and stronger follow-up mechanisms. Strengthening auditing systems will improve accountability, restore stakeholder confidence, and enhance financial governance in Zambia's public education sector.

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1. INTRODUCTION

Public financial management within the education sector is essential for accountability, efficiency, and effective service delivery. Public schools, which depend largely on government funding and donor support, are entrusted with managing public resources in a transparent and responsible manner. Auditing plays a critical role in ensuring that financial resources allocated to schools are properly utilized and accounted for. Effective auditing enhances financial transparency, prevents misappropriation, and strengthens governance structures. In the absence of robust auditing mechanisms, schools are exposed to risks of financial mismanagement, inefficiency, and erosion of stakeholder trust. In Zambia, particularly within Chipata District, public schools operate under financial constraints that make transparency and accountability imperative. This study therefore examines how auditing contributes to financial transparency in selected public schools in Chipata District.

Financial transparency is a cornerstone of accountability in public institutions. In public schools, transparency ensures that funds are used for intended educational objectives and that stakeholders can monitor financial decisions. Auditing functions as a key mechanism for verifying financial records, evaluating compliance with regulations, and safeguarding public resources against fraud and mismanagement. In Zambia, oversight of public funds is exercised through institutions such as the Office of the Auditor General, guided by legal frameworks including the Public Finance Act and Public Finance Management Act. Despite these frameworks, financial irregularities continue to be reported in schools, raising concerns about the effectiveness of auditing in promoting transparency.

The evolution of auditing in Zambia's education sector, particularly following reforms introduced under the Public Finance Act No. 1 of 2004, has emphasized regular reporting and accountability. However, implementation at the school level remains inconsistent, especially in rural districts such as Chipata. Many public schools lack trained financial personnel and adequate systems to maintain accurate records, limiting their ability to respond effectively to audit requirements. Consequently, financial irregularities often remain undetected or unresolved, undermining public confidence in school financial management.

Globally, auditing is recognized as a vital tool for strengthening public sector accountability, particularly in developing countries. Comparative evidence from countries such as Kenya, Uganda, and South Africa demonstrates that strengthened auditing frameworks can improve financial oversight and service delivery in education. In Zambia, however, audit reforms have largely focused on central government operations, with limited attention to school level implementation. Public schools in Chipata District often operate with weak oversight mechanisms, irregular audits, and limited enforcement of audit recommendations.

Chipata District presents a diverse educational context, comprising urban, peri urban, and rural schools with varying capacities for financial management. While the Ministry of Education provides guidelines for school financial operations, responsibility for implementation rests with School Management Committees, school administrators, and District Education Board Secretariats. Audit reports have repeatedly highlighted noncompliance issues, including unsupported expenditures, unretired imprest, and poor record keeping, indicating systemic weaknesses in financial governance.

Although government and donor initiatives have attempted to improve school financial management through training and toolkits, their impact has been constrained by limited follow up and weak institutionalization of audit practices. Additionally, school administrators often perceive audits as punitive rather than developmental, leading to resistance and limited cooperation. Irregular external audits and weak internal controls further compromise the effectiveness of auditing as a transparency mechanism.

Community participation through Parent Teacher Associations and School Management Committees has the potential to enhance financial oversight. However, audit findings are rarely shared with communities, limiting their role in accountability processes. Technological innovations, such as electronic financial reporting systems, offer opportunities to improve auditing, yet infrastructure and capacity constraints in rural schools hinder their adoption. Political interference, limited audit capacity, and lack of standardized accounting practices further weaken the auditing environment.

Purpose of the Study

The purpose of this study is to analyse the role of auditing in promoting financial transparency in selected public schools in Chipata District. The study seeks to assess audit practices, identify challenges affecting audit effectiveness, and propose strategies for strengthening financial accountability in school management.

2. OBJECTIVES OF THE STUDY

General Objective

To analyse the role of auditing in promoting financial transparency in selected public schools in Chipata District.

Specific Objectives

1. To examine the types and frequency of audits conducted in selected public schools.
2. To evaluate the effectiveness of auditing in promoting financial transparency and accountability.
3. To identify challenges affecting the implementation of auditing processes.
4. To recommend measures for improving auditing and financial transparency in public schools.

3. LITERATURE REVIEW

This chapter reviews relevant literature on auditing and financial transparency within public sector institutions, with particular emphasis on public schools. The review establishes the theoretical and empirical foundations of the study by examining the concept of auditing, types of auditing applicable to public schools, financial transparency in public institutions, the role of auditing in promoting transparency, and the challenges facing auditing practices. Empirical studies from both global and African contexts are also analysed to identify knowledge gaps and contextual relevance to the Zambian education sector. The chapter provides a conceptual framework that informs the analysis of auditing practices in selected public schools in Chipata District.

3.1 The Concept of Auditing

Auditing is a systematic and independent examination of financial records, operations, and internal control systems to determine their accuracy, reliability, and compliance with established regulations. In public institutions, auditing serves as a fundamental governance mechanism aimed at safeguarding public resources and enhancing accountability. Scholars define auditing as an assurance process that increases the credibility of financial information by reducing information asymmetry between those who manage resources and those who provide or oversee them.

Historically, auditing evolved as a response to the separation of ownership and control, particularly in public sector organizations where managers act as stewards of public funds. Agency theory provides a strong theoretical basis for auditing by explaining the principal–agent relationship between the government and school administrators. In this relationship, agents may pursue personal or institutional interests that diverge from those of principals unless adequate monitoring mechanisms such as auditing are in place. Audits therefore function as oversight tools that verify compliance, detect irregularities, and deter opportunistic behaviour.

Auditing is guided by principles of independence, objectivity, professional competence, and due care. Independence ensures that auditors perform their duties without undue influence, while objectivity requires impartial judgement based on evidence. Professional standards such as the International Standards on Auditing emphasize risk assessment, evidence collection, and transparent reporting as essential components of audit quality. In public schools, adherence to these principles enhances confidence among stakeholders, including parents, donors, and education authorities.

Beyond financial verification, modern auditing has expanded to include performance evaluation and governance assessment. Public sector audits increasingly focus on economy, efficiency, and effectiveness, reflecting a shift from compliance driven auditing to value oriented oversight. This broader scope is particularly relevant in education, where financial inputs must translate into improved learning outcomes. Consequently, auditing in public schools serves both accountability and developmental functions, reinforcing financial discipline while supporting institutional improvement.

3.2 Types of Auditing Relevant to Public Schools

Several types of auditing are relevant to public schools due to the nature of their funding and governance structures. Financial audits are the most common form and focus on verifying whether financial statements present a true and fair view of a school's financial position. These audits assess accounting records, supporting documents, and internal controls to ensure accuracy and completeness. Financial audits are critical for schools receiving government grants and donor funding, as they provide assurance that funds are properly accounted for.

Compliance audits assess whether schools adhere to laws, regulations, and funding conditions set by education authorities and donors. In public schools, compliance audits examine adherence to procurement rules, budgeting guidelines, and reporting requirements. Noncompliance often results in audit queries, funding delays, or administrative sanctions. Compliance auditing therefore reinforces discipline and alignment with statutory obligations.

Performance audits evaluate how efficiently and effectively resources are utilized to achieve educational objectives. These audits move beyond financial accuracy to examine whether expenditures contribute to improved service delivery. For example, performance audits may assess whether funds allocated for instructional materials or infrastructure result in measurable improvements in learning environments. Value for money audits, a subset of performance audits, specifically analyse whether schools achieve optimal outcomes relative to the resources invested.

Internal audits are conducted by district or institutional audit units and serve as continuous monitoring mechanisms. They identify risks, review internal controls, and follow up on previous audit recommendations. Although internal audits promote early detection of irregularities, their effectiveness may be constrained by limited independence and capacity. External audits, typically conducted by the Office of the Auditor General or independent auditors, provide an independent assessment of school finances and enhance public accountability.

Information systems audits have gained importance with the introduction of electronic financial management systems. These audits evaluate data integrity, system security, and reliability of electronic records. In public schools transitioning to digital reporting platforms, information systems audits help ensure transparency and prevent data manipulation. Collectively, these audit types contribute to comprehensive financial oversight in public schools.

3.3 Financial Transparency in Public Institutions

Financial transparency refers to the open and timely disclosure of financial information, enabling stakeholders to understand how public resources are generated, allocated, and spent. In public institutions such as schools, transparency is essential for accountability, trust, and effective governance. Transparent financial practices allow parents, communities, donors, and government authorities to monitor resource utilization and hold school administrators accountable.

Key dimensions of financial transparency include comprehensiveness, timeliness, and accessibility. Comprehensiveness requires detailed disclosure of income sources and expenditure categories, while timeliness ensures that information remains relevant for decision making.

Accessibility involves presenting financial information in formats that are understandable to non expert stakeholders. Failure to meet these dimensions undermines transparency and limits stakeholder engagement.

Legal and policy frameworks play a significant role in promoting financial transparency. In Zambia, public finance laws mandate the preparation and auditing of financial statements by public institutions, including schools. Donor funded programs further reinforce transparency requirements through reporting and audit conditions. However, compliance varies significantly across schools, particularly between urban and rural areas, due to differences in capacity and infrastructure.

Transparency is closely linked to anti corruption efforts. When financial information is openly disclosed, opportunities for misappropriation are reduced, as irregularities become visible to auditors and the public. Empirical evidence suggests that schools with transparent budgeting and reporting practices experience lower levels of financial mismanagement. Conversely, opaque financial practices foster suspicion, weaken trust, and discourage community participation.

Technological innovations have expanded opportunities for financial transparency through electronic reporting systems and digital disclosure platforms. However, limited access to technology, inadequate training, and infrastructure constraints continue to hinder transparency efforts in many public schools. As a result, transparency remains unevenly implemented, highlighting the need for integrated policy, capacity building, and technological support.

3.4 Role of Auditing in Ensuring Financial Transparency

Auditing plays a central role in promoting financial transparency by verifying the accuracy and reliability of disclosed financial information. Through systematic examination of records and controls, auditors provide assurance that financial statements reflect actual transactions and comply with applicable regulations. This assurance enhances the credibility of financial disclosures and strengthens stakeholder confidence.

Auditors also identify weaknesses in internal controls that compromise transparency. Common issues include poor record keeping, lack of segregation of duties, and inadequate authorization procedures. Audit reports and management letters highlight these deficiencies and recommend corrective measures. When implemented, such recommendations improve transparency by strengthening financial systems and procedures.

Public disclosure of audit findings further reinforces transparency. Audit opinions communicate the overall quality of financial management and signal compliance or noncompliance to stakeholders. Timely publication of audit reports enables communities and oversight bodies to engage in accountability processes. In contrast, delayed or undisclosed audit findings undermine transparency and reduce audit impact.

Performance and value for money audits enhance transparency by linking financial data to outcomes. By evaluating whether resources achieve intended educational objectives, auditors provide insights that inform policy decisions and resource allocation. Information systems audits also support transparency by ensuring the integrity of electronic financial data and reporting platforms.

Auditing contributes to organizational culture by promoting accountability and ethical behaviour. Constructive engagement between auditors and school administrators fosters learning and continuous improvement. Legislative frameworks further strengthen the auditor's role by mandating audits and enforcing compliance through sanctions. Collectively, these mechanisms position auditing as a cornerstone of financial transparency in public schools.

2.5 Challenges Facing Auditing in Public Schools

Despite its importance, auditing in public schools faces numerous challenges. Resource constraints are a major obstacle, as limited funding restricts the frequency and scope of audits. Many districts lack sufficient qualified auditors, resulting in delayed or superficial audits. Rural schools are particularly affected due to logistical challenges and limited access to audit services.

Auditor independence is another concern, especially for internal audits conducted within education authorities. Reporting relationships and political pressure may compromise objectivity, discouraging auditors from reporting adverse findings. Political interference further undermines audit effectiveness by obstructing access to records or influencing audit outcomes.

Capacity limitations among school administrators and finance personnel also hinder auditing. Poor record keeping, lack of accounting knowledge, and high staff turnover complicate audit processes and reduce audit quality. Additionally, low stakeholder engagement limits follow up on audit recommendations, allowing recurring irregularities to persist.

Technological and infrastructural constraints impede the adoption of modern audit techniques. Many schools rely on manual record keeping, increasing the risk of errors and data loss. Cultural norms that discourage scrutiny and normalize informal financial practices further weaken audit effectiveness. Finally, weak enforcement and follow up mechanisms reduce the impact of audits, as recommendations are often ignored without consequence.

4. RESEARCH METHODOLOGY

4.1 Research Design

The study adopted a mixed methods research design, integrating both quantitative and qualitative approaches. This design was selected to provide a comprehensive understanding of auditing practices and financial transparency by combining numerical data with descriptive insights. Quantitative data facilitated the measurement of perceptions and practices related to auditing, while qualitative data provided deeper explanations of challenges and experiences faced by school administrators and management committees.

4.2 Study Area

The study was conducted in Chipata District, Eastern Province of Zambia. The district comprises urban, peri urban, and rural public schools operating under diverse socio-economic conditions. Chipata District was selected due to reported concerns regarding financial management and audit compliance in public schools, as highlighted in audit reports and education sector reviews. The diversity of schools within the district provided an appropriate context for examining variations in audit practices and transparency.

4.3 Target Population

The target population included Head Teachers, school treasurers, and members of School Management Committees (SMCs) from selected public schools in Chipata District. These groups were chosen because of their direct involvement in school financial management, budgeting, and accountability processes. District education officials and audit personnel also provided supplementary information to enrich the analysis.

4.4 Sample Size and Sampling Techniques

A purposive sampling technique was employed to select schools and respondents with direct responsibility for financial management. Schools were selected to represent different geographical locations within the district. Head Teachers and school treasurers were purposively selected due to their central roles in financial administration, while SMC members were included to capture community perspectives on transparency and accountability.

4.5 Data Collection Methods

Data were collected using structured questionnaires and semi structured interviews. Questionnaires were administered to Head Teachers and school treasurers to collect quantitative data on audit frequency, types of audits conducted, and perceptions of audit effectiveness. Semi-structured interviews were conducted with SMC members and selected officials to gather qualitative insights into challenges, experiences, and stakeholder involvement in audit processes.

4.6 Data Analysis Procedures

Quantitative data were analysed using descriptive statistics, including frequencies and percentages, to summarize responses and identify trends. Qualitative data were analysed thematically, with responses categorized according to study objectives. The integration of quantitative and qualitative findings enhanced the credibility and depth of the analysis.

4.7 Ethical Considerations

Ethical principles were observed throughout the study. Permission was obtained from relevant education authorities, and informed consent was sought from all participants. Confidentiality and anonymity were ensured, and participants were informed of their right to withdraw from the study at any stage. Data were used strictly for academic purposes.

5. DATA PRESENTATION, ANALYSIS AND DISCUSSION

Demographic Characteristics of Respondents

Table 5.1: Distribution of Respondents by Position

Position	Frequency	Percentage (%)
Head Teachers	12	40
School Treasurers	10	33
SMC Members	8	27
Total	**30**	**100**

The table indicates that Head Teachers formed the largest proportion of respondents, reflecting their central role in school financial management.

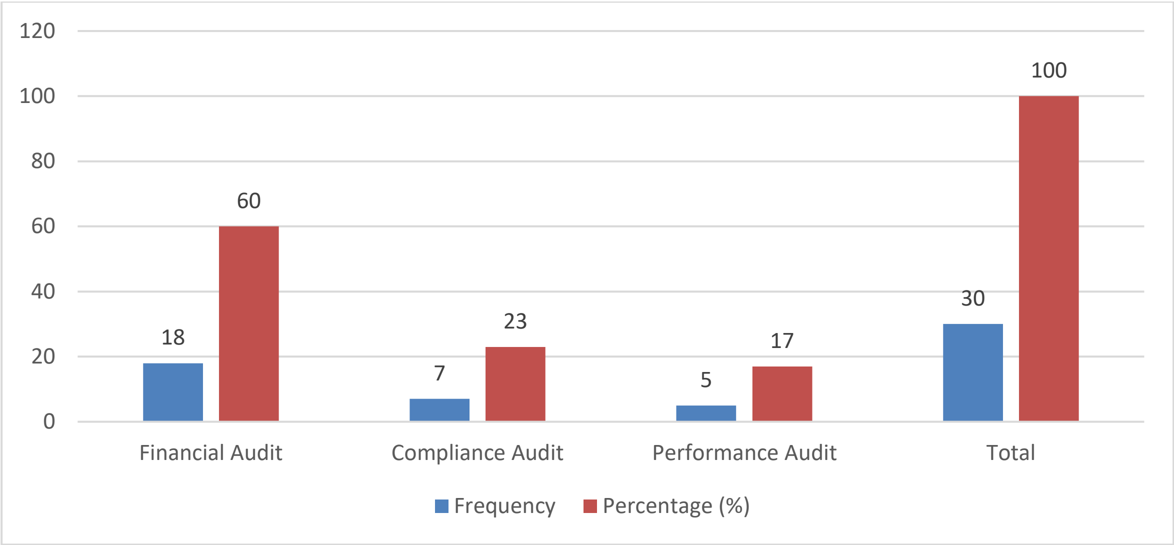
Types of Audits Conducted in Public Schools

Table 5.2: Types of Audits Conducted

Type of Audit	Frequency	Percentage (%)
Financial Audit	18	60
Compliance Audit	7	23
Performance Audit	5	17
Total	**30**	**100**

Financial audits were the most commonly conducted audits, highlighting a strong focus on financial reporting rather than performance evaluation.

Figure 5.1: Types of Audits Conducted



Interpretation: The graph shows a clear dominance of financial audits, while performance audits are least conducted, indicating limited emphasis on value-for-money assessments.

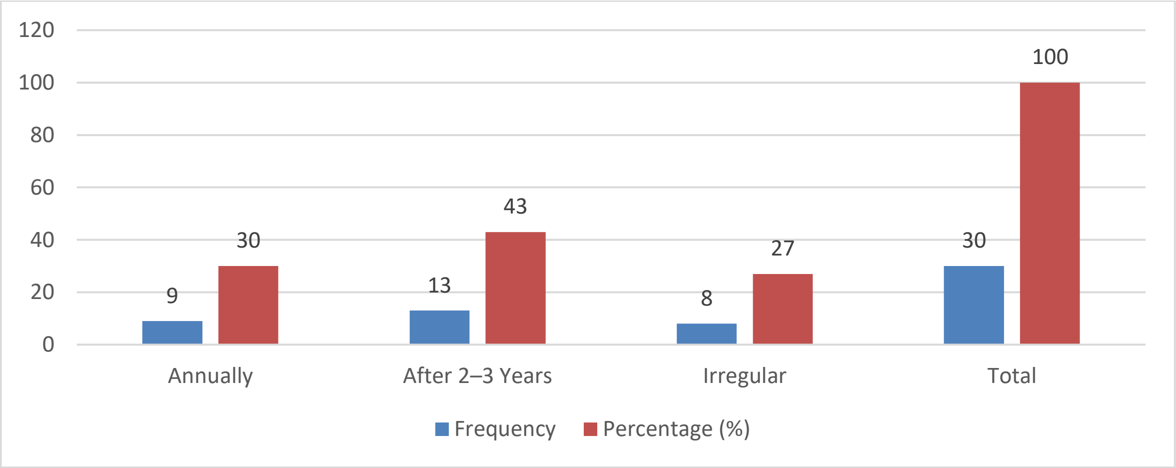
Frequency of Audits

Table 5.3: Frequency of Audit Visits

Audit Frequency	Frequency	Percentage (%)
Annually	9	30
After 2–3 Years	13	43
Irregular	8	27
Total	**30**	**100**

Most schools reported irregular or delayed audits, weakening consistent financial oversight.

Figure 5.2: Frequency of Audits



Interpretation: The chart highlights an inconsistency in audit scheduling, which negatively affects transparency and accountability.

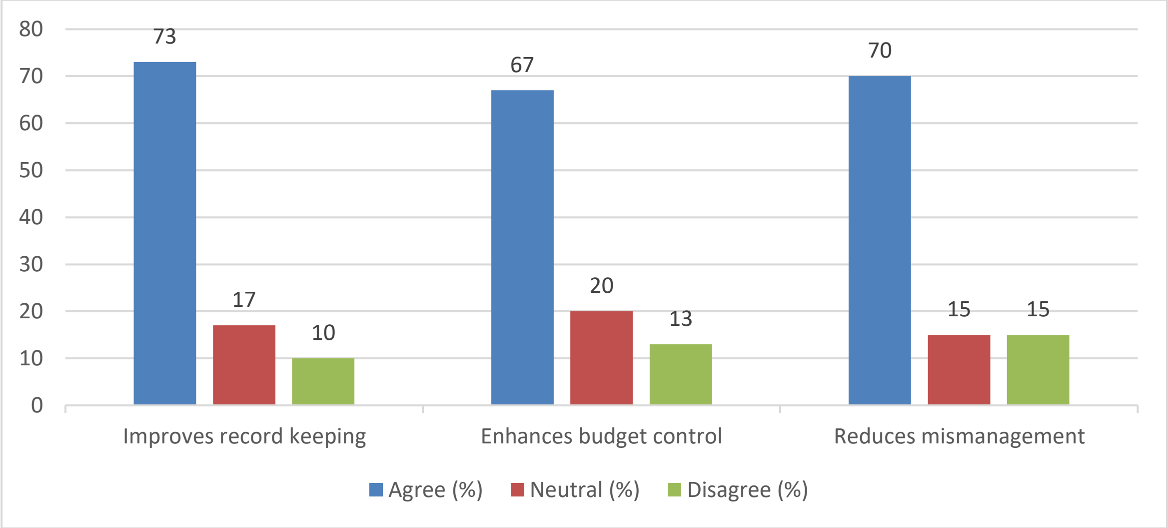
Effectiveness of Auditing in Promoting Financial Transparency

Table 5.4: Perceptions on Audit Effectiveness

Statement	Agree (%)	Neutral (%)	Disagree (%)
Improves record-keeping	73	17	10
Enhances budget control	67	20	13
Reduces mismanagement	70	15	15

Respondents largely agreed that auditing improves financial discipline and accountability in schools.

Figure 5.3: Audit Effectiveness Perceptions



Interpretation: High agreement levels confirm that auditing positively influences transparency and financial control.

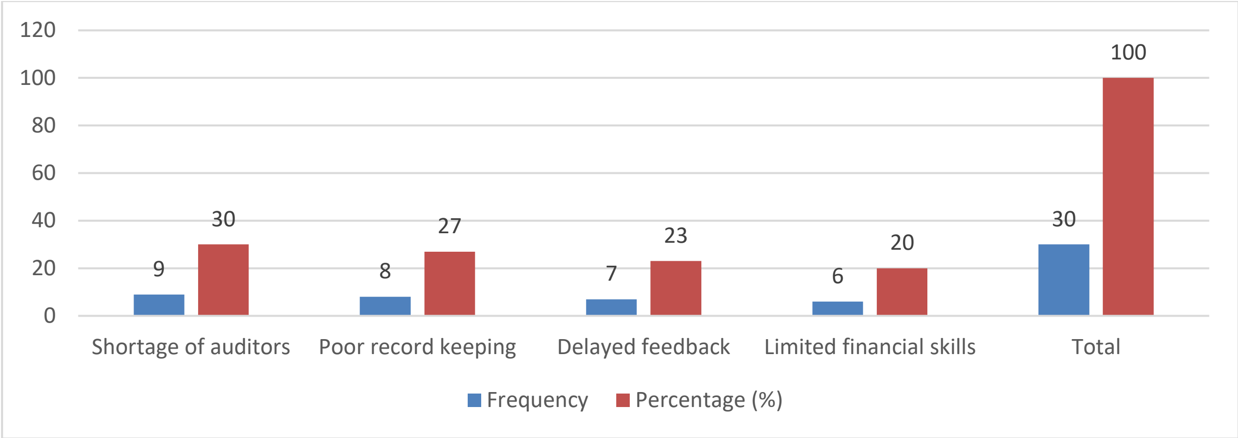
Challenges Affecting Auditing

Table 5.5: Challenges Identified

Challenge	Frequency	Percentage (%)
Shortage of auditors	9	30
Poor record keeping	8	27
Delayed feedback	7	23
Limited financial skills	6	20
Total	**30**	**100**

Shortage of qualified auditors emerged as the most significant challenge.

Figure 5.4: Challenges Affecting Auditing



Interpretation: The graph demonstrates that both institutional and capacity-related challenges hinder audit effectiveness.

Stakeholder Participation in Financial Transparency

Table 5.6: Community Involvement in Financial Oversight

Response	Frequency	Percentage (%)
Involved	11	37
Not Involved	19	63
Total	**30**	**100**

The majority of respondents indicated limited community involvement in reviewing audit findings.

6. DISCUSSION

The purpose of this study was to examine the role of auditing in promoting financial transparency in selected public schools in Chipata District. The discussion interprets the findings presented in Chapter Four in relation to the study objectives and existing literature on public sector auditing and financial governance. The results demonstrate that auditing remains a critical mechanism for ensuring accountability in public schools, although its effectiveness is moderated by institutional, capacity, and systemic challenges.

The findings indicate that financial audits are the most prevalent form of auditing conducted in public schools, while compliance and performance audits are less frequently implemented. This dominance of financial audits suggests that oversight mechanisms primarily focus on verifying financial records rather than evaluating efficiency, effectiveness, and value for money. Similar observations have been reported in studies conducted in other developing country contexts, where public institutions prioritize statutory financial reporting at the expense of performance-based accountability. The limited application of performance audits implies that opportunities to assess how financial resources translate into improved educational outcomes remain underutilized.

The study further reveals significant inconsistencies in the frequency of audits across public schools. While a small proportion of schools reported annual audits, a larger number experienced audits after extended intervals or on an irregular basis. Such irregularity weakens financial oversight and reduces the deterrent effect of auditing on financial mismanagement. Existing literature emphasizes that regular and predictable audits are essential for reinforcing transparency and accountability in public sector institutions. The absence of consistent audit schedules in Chipata District therefore undermines the potential of auditing to function as an effective governance tool.

Despite these limitations, the findings demonstrate that auditing contributes positively to financial transparency. Respondents widely acknowledged that audits improve record-keeping practices, enhance budgetary discipline, and reduce incidences of financial mismanagement. Schools subjected to audits exhibited better documentation of financial transactions and improved compliance with financial regulations. These findings align with agency theory, which suggests that monitoring mechanisms such as auditing reduce information asymmetry between principals and agents, thereby promoting responsible financial behavior.

However, the study identified several challenges that constrain the effectiveness of auditing in public schools. Shortages of qualified auditors, delayed audit feedback, and inadequate financial management skills among school administrators emerged as major barriers. Poor record keeping and reliance on manual accounting systems further complicate audit processes and increase the likelihood of errors. These challenges are consistent with findings from similar studies in sub-Saharan

Africa, which highlight capacity constraints and resource limitations as persistent obstacles to effective public sector auditing.

The limited involvement of stakeholders, particularly parents and community members, also emerged as a significant concern. Although School Management Committees are mandated to oversee school finances, audit findings are rarely shared with them, reducing transparency and community accountability. Prior research indicates that stakeholder participation enhances financial transparency by creating additional oversight and social accountability mechanisms. The exclusion of communities from audit processes therefore weakens the broader accountability framework within which schools operate.

The study also suggests that auditing is often perceived as a punitive exercise rather than a developmental tool. This perception may discourage cooperation from school administrators and limit the implementation of audit recommendations. Literature on public sector reform emphasizes the importance of adopting a supportive and capacity-building approach to auditing, where audits are used not only to identify irregularities but also to strengthen systems and improve institutional performance.

Overall, the discussion highlights that while auditing plays a vital role in promoting financial transparency in public schools, its impact is constrained by irregular implementation, limited capacity, weak follow-up mechanisms, and insufficient stakeholder engagement. Addressing these challenges requires a holistic approach that combines regular audits, capacity building, standardized financial systems, and enhanced community participation. Strengthening auditing frameworks in this manner will improve financial governance and ensure that resources allocated to public schools are utilized effectively for educational development.

7. CONCLUSIONS AND RECOMMENDATIONS

This study examined the role of auditing in promoting financial transparency in selected public schools in Chipata District. The findings from data presentation, analysis, and discussion indicate that auditing remains a fundamental mechanism for ensuring accountability and prudent management of public resources in the education sector. The study established that financial audits are the most commonly conducted form of auditing in public schools, while compliance and performance audits are less frequently implemented. This indicates a strong emphasis on financial reporting rather than holistic evaluation of efficiency and effectiveness in resource utilization.

The study further concludes that auditing contributes positively to financial transparency by improving record-keeping practices, strengthening budgetary control, and reducing incidences of financial mismanagement. Schools that experienced relatively regular audit visits demonstrated better documentation of financial transactions and higher compliance with financial regulations. These findings confirm that auditing enhances transparency by promoting responsible financial behaviour among school administrators.

However, the effectiveness of auditing in public schools is constrained by several challenges. The study revealed irregular audit schedules, shortages of qualified auditors, delayed audit feedback, and limited financial management skills among school administrators. These constraints weaken audit impact and allow recurring financial irregularities to persist. In addition, limited stakeholder participation, particularly the low involvement of parents and community members in reviewing audit findings, reduces transparency and accountability at the school level.

Overall, the study concludes that while auditing is a critical tool for promoting financial transparency in public schools, its potential is not fully realized due to institutional, capacity, and systemic challenges. Strengthening audit frameworks and stakeholder engagement is therefore essential for improving financial governance in the public education sector.

RECOMMENDATIONS

Based on the findings and conclusions of the study, the following recommendations are proposed to enhance the role of auditing in promoting financial transparency in public schools:

1. **Regularization of Audit Schedules** Education authorities should establish and enforce standardized audit schedules to ensure that public schools are audited regularly. Consistent audits will strengthen financial oversight and deter mismanagement of funds.
2. **Strengthening Auditor Capacity** The government should recruit and train more qualified auditors to address existing capacity gaps. Continuous professional development programs should be implemented to enhance audit quality and effectiveness.
3. **Capacity Building for School Administrators** Head Teachers and school treasurers should receive regular training in financial management, record keeping, and audit compliance. Improved financial literacy will facilitate smoother audit processes and reduce audit queries.
4. **Enhancing Follow-Up Mechanisms** Strong monitoring systems should be established to ensure that audit recommendations are implemented. District education offices should track compliance and impose corrective measures where necessary.
5. **Promoting Stakeholder Participation** School Management Committees and Parent-Teacher Associations should be actively involved in financial oversight. Audit findings should be shared with stakeholders to enhance transparency, trust, and community accountability.

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