

Closing the Accountability Gap: Equity, Training, and Institutional Legitimacy in Urban School Governance

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ABSTRACT: This study examines the implementation of internal control systems (ICS) in public schools across the City Schools Division of Cagayan de Oro, Philippines, to understand the structural and institutional factors that perpetuate an accountability gap between urban core and peripheral schools. Drawing on mixed-methods data from 90 education stakeholders, that includes school administrators, teachers, and non-teaching staff, this research applies institutional theory to analyze how equity, professional training, and organizational legitimacy shape the effectiveness of ICS in an urban educational context.

Findings reveal a dual accountability system: schools in the East District, benefiting from proximity to supervision, digital infrastructure, and leadership continuity, exhibit normative isomorphism, where ICS is internalized as a shared cultural practice. In contrast, schools in districts (West II, South, North II) operate under coercive isomorphism, with ICS implemented reactively and inconsistently, often only in anticipation of audits. A critical driver of this divide is unequal access to training and onboarding, which systematically excludes new staff, teachers, and non-administrative personnel from meaningful participation in accountability processes.

The study demonstrates that ICS functions not merely as a technical compliance mechanism, but as a symbolic institution of legitimacy, one that reinforces existing power hierarchies when access is unequal, but can foster shared ownership when democratized. The research concludes that closing the accountability gap requires more than policy alignment; it demands equity-centered reforms in training, role clarity, digital access, and community engagement.

Policy recommendations include the establishment of mobile ICS training caravans, standardized onboarding for all school staff, city-wide digital dashboards, and formalized university-school partnerships. The paper calls for a shift from ritualistic compliance to institutionalized integrity in urban school governance, that is, a transformation where accountability is not imposed, but collectively owned.

KEYWORDS: Internal control systems, accountability, institutional theory, educational equity, school governance, urban education, Philippines, Cagayan de Oro

INTRODUCTION

In urban public education systems, accountability is no longer a peripheral administrative concern, it has become a central pillar of governance, performance, and public trust. Internal control systems (ICS) are institutional mechanisms designed to ensure transparency, financial integrity, and operational efficiency in schools. They are intended to safeguard public resources, support strategic decision-making, and foster a culture of responsibility among school personnel. Yet, despite standardized policies and national frameworks, the implementation of ICS varies dramatically across schools, often reflecting deeper structural inequalities rather than differences in will or competence.

In the Philippines, the Department of Education (DepEd) mandates the adoption of internal control systems through various issuances, including DepEd Order No. 47, s. 2023 on the Strengthening of Internal Control Systems in Schools. These guidelines require schools to establish clear roles, document procedures, conduct regular reviews, and ensure compliance with financial and operational standards. However, as numerous audit findings from the Commission on Audit (COA) reveal, implementation remains uneven, particularly in urban school divisions where disparities in capacity, supervision, and access to training create a fragmented accountability landscape.

This study investigates the implementation of internal control systems in the City Schools Division of Cagayan de Oro, a mid-sized urban center in Northern Mindanao with a decentralized yet hierarchical school governance structure. Drawing on data from 90 stakeholders that is, 25 school administrators, 40 teachers, and 25 non-teaching staff, this research explores a critical question: Why do some schools in the same city demonstrate robust, institutionalized accountability, while others struggle with basic compliance, despite shared policies and oversight?

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The answer, this study argues, lies not in individual failure, but in institutional inequality. Using institutional theory as its theoretical lens, the paper demonstrates that internal control systems function not merely as technical tools, but as symbols of legitimacy — practices adopted to conform to external expectations from higher authorities, communities, and professional norms. According to DiMaggio and Powell (1983), organizations adopt structures through three forms of isomorphism: coercive (pressure from regulators), mimetic (copying successful models), and normative (professionalization and shared values). In Cagayan de Oro, these forces operate unevenly: schools in the East District, have moved toward normative isomorphism, where accountability is internalized as a cultural norm. In contrast, schools in West II, South, and North II districts remain trapped in coercive isomorphism, where ICS is implemented only under audit pressure, and staff compliance is driven by fear rather than ownership.

A critical factor in this divide is equity in access to training and role clarity. The study finds that teachers and non-teaching staff, particularly new hires and those without advanced degrees, often lack formal orientation in ICS, leading to confusion, role ambiguity, and disengagement. In many schools, ICS knowledge is transmitted informally, through imitation rather than instruction, resulting in fragmented and error-prone systems. This “onboarding gap” disproportionately affects peripheral schools, where supervision is infrequent and digital tools are inaccessible, reinforcing a cycle of marginalization.

Moreover, accountability is not distributed equitably across roles. While school administrators often view ICS as a leadership asset, teachers and staff, especially financial officers and compliance coordinators, experience it as an operational burden, bearing the brunt of audit pressure without commensurate authority or recognition. This reflects institutional scapegoating, where accountability flows downward, shielding leadership while overburdening frontline implementers.

The implications of this study extend beyond Cagayan de Oro. In urban school systems across the Global South, decentralization policies have shifted responsibility to the school level, but without ensuring the capacity, equity, and support needed for effective governance. This research contributes to the growing literature on educational accountability, urban school reform, and public sector governance by showing that closing the accountability gap requires more than stronger policies, it demands equity-centered institutional design.

THE PROBLEM

Despite the institutionalization of internal control systems (ICS) as a national mandate under the Department of Education (DepEd) and the Commission on Audit (COA) guidelines, significant disparities persist in their implementation across public schools in urban settings. In the City Schools Division of Cagayan de Oro, where schools operate under a shared policy framework and centralized oversight, a troubling divergence has emerged: while some schools demonstrate robust, proactive, and culturally embedded accountability practices, others continue to treat internal control systems as reactive, fragmented, and audit-driven compliance exercises.

This accountability gap is not random. It follows a discernible pattern. Schools in the East District, exhibit higher levels of ICS integration, staff awareness, and operational transparency. In contrast, schools in peripheral districts — West II, South, North I, and North II — frequently struggle with inconsistent enforcement, poor communication, and limited access to training and resources. As a result, internal control systems in these schools remain underdeveloped, poorly understood, and largely symbolic, serving more as a ritual of compliance than a mechanism of genuine accountability.

The problem is further compounded by role-based inequities. While school administrators often view ICS as a tool for strategic leadership and institutional legitimacy, teachers and non-teaching staff, particularly financial officers, clerks, and new hires, frequently experience it as an opaque, burdensome, and punitive process. Many report receiving no formal training, lacking clarity on their responsibilities, and being held accountable without being empowered to act. This disconnect between policy intent and lived experience reveals a critical implementation gap: ICS is not failing due to flawed design, but because of unequal access to capacity-building, role clarity, and institutional support.

Moreover, the current system reproduces institutional hierarchies where accountability is enforced downward but rarely modeled upward. Leadership inconsistency, poor communication, and the absence of standardized onboarding perpetuate a culture where compliance is situational rather than systemic. In this context, ICS functions not as a shared organizational value, but as a mechanism of control, that reinforces existing power structures rather than democratizing accountability. This raises a central question: Why do internal control systems function effectively in some schools within the same urban division, while failing in others despite identical policy mandates and oversight mechanisms?

The problem, therefore, is not merely one of compliance, but of institutional equity. Without deliberate efforts to bridge disparities in training, digital access, supervision, and professional development, internal control systems risk becoming tools of symbolic legitimacy for well-resourced schools, while remaining inaccessible and alienating for marginalized ones. This study investigates this accountability divide, examining how equity, training, and institutional legitimacy shape the implementation of internal control systems in an urban public school setting, and what must be done to close the gap.

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RESEARCH QUESTIONS AND OBJECTIVES

This study seeks to understand the structural, institutional, and experiential dimensions of internal control systems (ICS) in public schools within the City Schools Division of Cagayan de Oro, with a focus on the accountability gap between schools in the urban core and those in peripheral districts. Drawing on institutional theory, it investigates how equity, training, and organizational legitimacy shape the implementation, perception, and effectiveness of ICS across different school contexts and stakeholder roles.

Primary Research Question

1. How do institutional, contextual, and human capacity factors shape the implementation and effectiveness of internal control systems across public schools in Cagayan de Oro City?

Secondary Research Questions

2. In what ways do differences in training, supervision, and digital access contribute to disparities in ICS implementation between East District and other districts?
3. How do school administrators, teachers, and non-teaching staff experience and interpret the role of ICS in accountability and governance?
4. To what extent do coercive, mimetic, and normative isomorphism explain the variation in ICS adoption and internalization across schools?
5. What institutional opportunities exist within Cagayan de Oro City that can be leveraged to promote equitable and sustainable ICS implementation?

Research Objectives

Aligned with the research questions, this study aims to achieve the following objectives:

1. To analyze the institutional and contextual factors, including geographic location, leadership consistency, supervision frequency, and resource availability, that influence the effectiveness of internal control systems in urban public schools.
2. To examine the role of equity in access to training and professional development as a determinant of ICS implementation quality, particularly in marginalized districts.
3. To explore the lived experiences of school stakeholders — administrators, teachers, and non-teaching staff — in relation to ICS, with attention to role clarity, accountability culture, and perceived legitimacy.
4. To apply institutional theory to interpret how coercive, mimetic, and normative isomorphism shape the adoption, adaptation, and internalization of ICS across different school environments.
5. To identify city-level opportunities and policy levers — such as digital infrastructure, university partnerships, and community engagement — that can support the democratization of accountability practices.
6. To propose equity-centered recommendations for strengthening internal control systems in a way that bridges the accountability gap and fosters a shared culture of integrity.

By addressing both systemic inequities and institutional possibilities, this study aims not only to diagnose the accountability gap but to chart a path toward its closure.

Theoretical Framework: Institutional Isomorphism and the Legitimacy of Control

This study is anchored in institutional theory, a foundational perspective in organizational sociology that explains how organizations adopt structures and practices not solely for technical efficiency, but to gain legitimacy within their institutional environment (Meyer & Rowan, 1977; DiMaggio & Powell, 1983). In public institutions particularly schools where performance is difficult to measure and outcomes are long-term, appearance, conformity, and ritual compliance often take precedence over operational effectiveness. Internal control systems (ICS), while designed as technical safeguards, function in practice as symbols of accountability that signal rationality, transparency, and trustworthiness to external stakeholders such as parents, auditors, and higher authorities.

Central to this framework is the concept of isomorphism, the process by which organizations in the same field become increasingly similar through three interrelated mechanisms: coercive, mimetic, and normative isomorphism (DiMaggio & Powell, 1983). These forces explain why schools, despite varying in capacity and context, adopt similar ICS structures even when implementation remains uneven.

Coercive Isomorphism: Compliance Under External Pressure

Coercive isomorphism occurs when organizations adopt practices in response to regulatory mandates, hierarchical authority, or external oversight. In the Philippine public school system, this is evident in the top-down imposition of ICS by the Department of Education (DepEd) and the Commission on Audit (COA). Schools are required to submit audit-ready documentation, conduct risk assessments, and assign accountability roles but compliance is often reactive, triggered only by the imminence of an audit.

In districts of Cagayan de Oro such as West II and South ICS is primarily experienced as a coercive ritual. Teachers and staff report that procedures are ignored until auditors arrive, at which point a "panic mode" ensues: forms are hastily completed, records reconstructed, and deadlines met under duress. As one financial officer noted, "Audit moabot, panic mode. Human moagi, balik sa

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daan.” This pattern reflects a system where accountability is not internalized, but performed under threat, reinforcing a culture of fear rather than ownership.

Mimetic Isomorphism: Copying the Model in Times of Uncertainty

Mimetic isomorphism arises when organizations imitate successful or legitimate models in response to uncertainty. In Cagayan de Oro, schools across districts look to the East District as the archetype of effective ICS implementation. Its schools are frequently cited in Division Office trainings, boast clean audit records, and utilize digital tools such as e-GSIS and Google Drive for real-time tracking.

However, imitation without capacity leads to symbolic mimicry. Schools in remote areas attempt to replicate East District templates and procedures, but lack the infrastructure, training, and supervision to sustain them. As one teacher from North II observed, “Gikuha nako ang template, pero wala mi’y internet para i-update.” This mimetic gap reveals that while schools may adopt the form of ICS, they lack the substance resulting in hollow compliance that satisfies auditors but fails to improve governance.

Normative Isomorphism: Professionalization and the Culture of Accountability

Normative isomorphism occurs through professional networks, education, and shared values. It is the highest stage of institutionalization, where practices become internalized as part of an organization’s culture. In advanced schools in East District, ICS has begun to shift from external compliance to normative integration. Staff refer to transparency walls, peer audits, and ICS focal persons not as bureaucratic requirements, but as expressions of professional integrity.

This shift is driven by professional capital: teachers and staff with Master’s degrees, formal training, and mentorship roles treat ICS as a shared responsibility. As one compliance officer stated, “Dili na kinahanglan mo-ingon, ‘Himoa kini.’ Ang tanan, hangtod sa clerk, mo-ingon, ‘Ayaw kuhaa ang chalk, kay naa sa inventory.’” This reflects a normative culture where accountability is no longer enforced, but lived.

Yet, this culture remains geographically and hierarchically concentrated. In schools without trained ICS focal persons, structured onboarding, or leadership modeling, normative isomorphism fails to take root. The result is a two-tier system: one where ICS is a culture, and another where it is a ritual.

Toward an Equity-Centered Institutional Model

This study extends institutional theory by arguing that isomorphism is not neutral, it is shaped by access, power, and equity. The same policies that grant legitimacy to well-resourced schools can marginalize those without the capacity to comply. True institutionalization of ICS requires not just mimicry or coercion, but equitable investment in training, digital access, role clarity, and community engagement.

By applying institutional theory to the urban school context, this paper reveals that closing the accountability gap is not a technical challenge, but an institutional one that demands a rethinking of how legitimacy is distributed across the educational landscape.

SIGNIFICANCE OF THE STUDY

This study makes a timely and critical contribution to the discourse on school governance, accountability, and institutional equity in urban public education systems, particularly in the context of decentralized administration and increasing demands for transparency. By examining the implementation of internal control systems (ICS) across diverse schools within the City Schools Division of Cagayan de Oro, it moves beyond technical assessments of compliance to uncover the institutional, cultural, and structural forces that shape how accountability is practiced or neglected.

The significance of this research is multi-layered, extending to theory, policy, practice, and marginalized stakeholders.

At the theoretical level, the study advances the application of institutional theory particularly DiMaggio and Powell’s (1983) framework of isomorphism to the understudied context of urban public school governance in the Global South. It demonstrates how coercive, mimetic, and normative isomorphism operate not uniformly, but unequally, reproducing disparities between schools based on geographic proximity, access to training, and leadership continuity. In doing so, it challenges the assumption that policy standardization leads to institutional convergence, revealing instead how legitimacy is unevenly distributed across the educational landscape.

At the policy level, the findings provide actionable insights for the Department of Education (DepEd), local government units (LGUs), and city school divisions seeking to strengthen internal control systems. It exposes the limitations of a one-size-fits-all approach and calls for equity-centered reforms, such as mobile training caravans, standardized onboarding, and digital inclusion initiatives, that address the root causes of the accountability gap. The study also supports the integration of ICS into broader School-Based Management (SBM) and Good Governance frameworks, ensuring that accountability is not isolated as a compliance task, but embedded in school improvement planning.

At the practical level, the research offers concrete guidance for school administrators, teachers, and non-teaching staff who are responsible for implementing ICS but often lack the tools, clarity, or support to do so effectively. By highlighting the role of training, role definition, peer monitoring, and leadership modeling, the study provides a roadmap for transforming ICS from a top-down

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control mechanism into a shared culture of responsibility. It underscores the importance of onboarding new staff, recognizing compliance champions, and using transparency tools like transparency walls and digital dashboards to foster ownership.

At the local and community level, the study validates the experiences of frontline implementers — clerks, bookkeepers, coordinators, and teachers — who are often excluded from decision-making but bear the brunt of audit pressure. By centering their voices, the research affirms that true accountability cannot exist without inclusion. It also opens avenues for community engagement, such as involving PTCA members and barangay leaders in fund monitoring, thereby strengthening social accountability beyond bureaucratic oversight.

Finally, the study holds national and regional relevance. As the Philippines continues to decentralize education governance and strengthen public financial management, the lessons from Cagayan de Oro offer a replicable model for other urban school divisions grappling with similar challenges. It serves as a cautionary tale: without deliberate investment in capacity, equity, and professionalization, internal control systems risk becoming rituals of legitimacy for the privileged few, while remaining inaccessible burdens for the many.

In sum, this research does not merely document a gap it calls for its closure. It reimagines internal control systems not as instruments of control, but as vehicles of justice, transparency, and collective integrity in public education.

REVIEW OF RELATED LITERATURE AND STUDIES

Background: Urban School Governance Challenges

Urban school governance operates within a web of competing interests and structural complexities that create significant challenges for educational leaders and policymakers. Many urban districts struggle with fragmented decision-making processes where authority is distributed across multiple levels including school boards, superintendents, principals, and various municipal and state agencies. This fragmentation often leads to unclear lines of responsibility and makes it difficult to establish coherent accountability systems. Resource allocation presents another major challenge, as urban districts frequently serve high-need student populations while operating with limited and often inequitably distributed funding. The governance structures in these districts must navigate complex demographic diversity, with students from various socioeconomic backgrounds, racial and ethnic groups, and language communities, each bringing different needs and expectations. Additionally, urban school governance faces the challenge of maintaining public trust and legitimacy while managing competing demands from parents, community organizations, teachers' unions, and political stakeholders. These governance challenges create an environment where traditional accountability mechanisms may fall short of addressing the multifaceted needs of urban educational communities.

Accountability Systems and Mechanisms in Urban Education

Urban school accountability systems have evolved significantly since federal policies like No Child Left Behind, with the primary goal of strengthening mechanisms to ensure all students receive quality education (Chen, 2017). These systems typically operate through multiple mechanisms including state oversight, parental choice, and performance-based accountability that aim to increase innovation and strengthen accountability among critical actors in education systems (Chen, 2017). However, research reveals that accountability policies, while originally intended to address racial inequality and poor performance in urban schools, often create unproductive pressure and may contribute to demotivation among school staff and students (Trinidad, 2022).

The implementation of accountability measures varies significantly based on how local school actors use their discretion and interpret their roles, with actors at the same governance level developing different approaches to accountability pressure (Hanberger et al., 2016). Federal accountability policies assumed that measuring school performance and making results public would incentivize educators to improve school quality, but most schools needed more than incentives to design effective improvement strategies (McMahon, 2017). This gap between policy intention and implementation reality is particularly evident in urban districts, where support providers must use accountability tools to diagnose problems and design targeted improvement strategies (McMahon, 2017).

Current accountability frameworks under the Every Student Succeeds Act (ESSA) have brought greater attention to school-level processes, with local school systems expected to efficiently utilize resources to meet state and federal accountability demands (Jack et al., 2024). The School Autonomy with Accountability (SAWA) model has emerged as a policy approach that promotes school autonomy while holding schools accountable for performance outcomes, though these policies often create tensions between autonomy and accountability with varied outcomes depending on local contexts (Verger et al., 2024). Research indicates that both top-down accountability systems (from government oversight) and bottom-up accountability systems (from parent and community involvement) play important roles, with top-down measures showing stronger correlations with student outcomes, while bottom-up measures depend heavily on parent capacity and engagement (Serra et al., 2011).

Teacher accountability has become a central focus, with urban districts implementing individual improvement plans for underperforming teachers as part of broader efforts to raise student achievement (Bonda, 2018). Despite ongoing belief among policy elites in accountability as a governance tool to improve school performance and bring transparency to education inequalities, there is growing recognition that accountability systems must be more sensitive to lived experiences, provide holistic indicators that

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inform instruction, and avoid exacerbating inequities in schools more negatively affected by quantified measures (Trinidad, 2022; Heys, 2023).

Equity Challenges and Social Justice Initiatives

Urban school districts confront deep-seated equity challenges that stem from historical and contemporary systems of oppression, requiring leaders to address intersecting issues of race, class, and other forms of marginalization (Fletcher et al., 2019). These challenges are particularly acute as schools serving predominantly Black students face racial biases embedded within school systems, including disproportionate disciplinary practices that contribute to achievement gaps even in well-resourced environments (Assari et al., 2024). The persistence of these inequities has led scholars to frame the need for systemic change as fundamentally an issue of social justice, particularly for chronically underperforming schools that typically serve populations that have been marginalized for far too long (Finnigan et al., 2012).

In response to these challenges, social justice leadership has emerged as a critical approach where principals and district leaders work to transform school culture, curriculum, and practices to benefit marginalized students (Theoharis, 2007; Biolchino, 2024). Research demonstrates that some urban elementary principals successfully integrate inclusive social justice leadership practices into their daily work, even as accountability pressures intensify (Rodriguez et al., 2009; Spillane et al., 2003; Darling-Hammond, 2004). However, significant barriers persist, as leadership preparation programs and standards often fail to adequately address equity and racism in meaningful ways, leaving principals without sufficient institutional support and facing resistance when challenging the status quo (Lewis et al., 2023; Genao et al., 2021; Gooden et al., 2018).

Community-driven accountability initiatives have emerged as powerful mechanisms for advancing equity, with grassroots organizations developing alternative accountability frameworks that center the voices of parents and students of color. The Community Reviewer Program in Detroit and Padres & Jóvenes Unidos in Denver exemplify how community stakeholders create their own accountability criteria focused on addressing root causes of discrimination and ensuring culturally responsive education, though their success in compelling institutional change varies significantly (Gil et al., 2018). These community coalitions play essential roles in holding institutions accountable for equitable practices through advisory councils, affinity groups, and transparency initiatives that build accountability for equity (Baker et al., 2021).

The path toward equity requires comprehensive approaches that address multiple dimensions simultaneously, including technical changes to policies and practices, normative shifts in assumptions about students through culturally responsive leadership, and political strategies that redistribute power and resources (Hopkins et al., 2021). Success depends on sustained professional development that includes education-specific racial equity training with historical and contextual analysis of racism in education, alongside systemic interventions such as bias training for educators and reforms in disciplinary policies (Baker et al., 2021; Assari et al., 2024). Despite ongoing challenges with district-level antiracist transformation efforts, where concepts like "whiteness as niceness" can impede genuine change work (Virella et al., 2024), the growing body of research on equity-driven leadership practices provides a foundation for more effective approaches to closing accountability gaps in urban education (Leithwood, 2021).

Training and Professional Development for Urban Educators

Current training and professional development programs for urban educators reveal significant gaps between preparation and practice, creating barriers to effective leadership and accountability in urban school settings. Research shows that urban educators do not feel accountable and prepared to solve large and complex problems, with only 17% of participants feeling ready to apply knowledge and skills to solve major urban education challenges (Yavuz et al., 2018). This finding points to a fundamental mismatch where current educational leadership training programs do not reflect the real and complex nature of urban principals' jobs, preventing future leaders from leading systemic change in their urban schools (Yavuz et al., 2018).

The need for comprehensive professional development extends beyond administrators to include all educators working in urban environments. School counselors, for example, often lack understanding of how to effectively create partnerships with urban communities, requiring specialized workshops and professional development focused on developing equity-focused partnerships (Bryan et al., 2020). This training gap extends to teachers and other student support personnel, suggesting that counselor educators could partner with school districts to provide comprehensive partnership development strategies across all educational roles (Bryan et al., 2020).

Alternative preparation programs have emerged as potential solutions to address some traditional training gaps, particularly in developing diverse educator pipelines. Community college and independent for-profit programs, while maintaining lower overall enrollment, have succeeded in enrolling higher percentages of teachers of color, addressing diversity gaps that traditional programs have historically failed to address (Castro et al., 2021). Independent non-profit and district programs have demonstrated higher principal appraisal scores, likely because administrators directly partner with these programs or serve as key stakeholders shaping preparation for teachers entering partner schools (Castro et al., 2021).

The evaluation and accountability of teacher preparation programs themselves requires significant reform to address equity concerns. Recent policy analysis advocates for equity-centered approaches to teacher preparation evaluation that acknowledge long-standing inequities in educational opportunity and includes all stakeholders, especially those from marginalized communities, in

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decisions about evaluation criteria (Cochran-Smith et al., 2022). This approach emphasizes "intelligent professional responsibility" in teacher preparation, linking external accountability structures with capacity-building and collaboration among multiple stakeholders to create strong internal accountability and professional trust (Cochran-Smith et al., 2022).

Leadership preparation must also address financial management and transparency skills, as school principals serve critical functions in ensuring financial sustainability and efficiency (Haq et al., 2025). Training programs need to shift focus toward leadership-driven transparency rather than externally imposed accountability measures, recognizing that accountability is both a cultural and ethical commitment that must be cultivated through professional development (Haq et al., 2025).

Institutional Legitimacy and Governance Structure

Urban school governance structures face fundamental challenges in maintaining institutional legitimacy while navigating competing organizational logics and accountability demands. Policy actions within educational organizations often represent attempts to gain and maintain legitimacy while creating operational flexibility, though this creates tension between systematic accountability requirements and the normative dimensions of learning and development (Adolfsson et al., 2020; Hostfält et al., 2018). This tension manifests as a decoupling between systematic quality assurance at district levels and actual classroom practices, undermining the coherence of governance systems.

Research on effective "middle tier" governance structures demonstrates that districts can positively impact school quality, equity, and student outcomes when they focus on building collective capacity among teachers and school leaders around shared improvement priorities (Greany, 2020; Wilkinson et al., 2019; Anderson et al., 2018). Effective middle-tier arrangements help secure local ownership, accountability, and legitimacy while achieving economies of scale and addressing inclusion and disadvantage issues. However, the success of these approaches varies significantly based on local contexts and histories, with particular challenges emerging when market-based reforms disrupt existing cultures and working relationships.

The legitimacy of educational institutions depends heavily on clear governance structures that separate management from oversight functions. Clear delineation between school management and governance is central to effective institutional relationships, as micromanagement by board members negatively impacts governance effectiveness (Holmyard, 2021). The way schools are governed directly impacts their legitimacy as educational institutions, making it vital that schools receive guidance for strengthening their regulatory, normative, and cultural-cognitive foundations.

Collaborative governance models show promise for enhancing institutional legitimacy through the simultaneous pursuit of effectiveness, accountability, and procedural legitimacy (Christensen, 2023; Page et al., 2015; Ansell et al., 2007). Success in collaborative governance depends on supportive institutional design and leadership, though public administrators often face dilemmas when trying to balance these multiple dimensions of public value simultaneously.

Financial governance emerges as a critical component of institutional legitimacy, with robust financial oversight mechanisms contributing to more effective resource utilization and equitable allocation that addresses disparities across diverse school settings (Sabaniah et al., 2025). Schools that prioritize financial transparency and governance principles achieve better educational outcomes and higher community satisfaction, with integrated financial governance frameworks enabling schools to better navigate constraints while achieving their objectives.

Autonomous governance structures demonstrate notable advantages in educational management and outcomes. Autonomous government schools show significantly higher management scores than regular government schools, with almost half of this difference attributed to stronger principal leadership and better governance structures (Bloom et al., 2014; Angrist et al., 2011; Dobbie et al., 2011). The strength of governance, particularly having strong accountability for student performance to external bodies and developing long-term strategic vision, proves essential for institutional effectiveness and legitimacy in urban educational contexts.

Community Engagement and Stakeholder Accountability

Community engagement and stakeholder accountability in urban school governance requires principals to have sufficient autonomy to make key decisions that affect their school communities. Research shows that it is problematic holding principals accountable when they do not have substantial control and involvement in the process by which teachers are hired, with urban principals having less autonomy in hiring than do their suburban and rural counterparts (Nevarez et al., 2010). This lack of autonomy creates a fundamental disconnect between accountability expectations and the actual decision-making power needed to influence outcomes. The COVID-19 pandemic provided unique insights into how urban schools can maintain accountability to their communities through alternative mechanisms beyond traditional external oversight. When external accountability mandates were paused, urban school leaders successfully drew on internal, moral, and market accountability forms to support teaching and learning while caring for their school communities (Francois et al., 2022). These findings challenge deficit narratives about urban schools by demonstrating that they can still operate effectively without external accountability's exclusive control.

The complex interplay between different accountability forms reveals important implications for urban school leadership and policymaking. Rather than replacing one form of accountability with another, successful urban school governance requires understanding how these accountabilities may align or conflict, with school leaders working to align accountability mechanisms to

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support both student learning and community uplift (Francois et al., 2022). This approach highlights the importance of community-centered accountability that goes beyond external mandates to include stakeholder voices and local priorities.

Future research directions emphasize the need to better understand how internal, market, and moral accountability permeate urban school life, particularly as schools navigate the return of external accountability measures while maintaining the community-focused approaches that proved effective during the pandemic (Francois et al., 2022). This research agenda points toward more nuanced approaches to stakeholder accountability that recognize the complex ways urban schools function when given greater autonomy to serve their communities.

METHODOLOGY

This study employed a qualitative, multi-site case study design with embedded, cross-sectional analysis of three key stakeholder groups within the City Schools Division of Cagayan de Oro: school administrators, teachers, and non-teaching staff. The research was guided by an interpretive phenomenological approach, aiming to understand how these actors experience, interpret, and negotiate the implementation of internal control systems (ICS) in their schools. By centering lived experiences within a structured institutional context, the study sought to uncover the social, cultural, and structural dynamics that shape accountability practices in urban public education.

Research Design

A convergent parallel mixed-methods design (Creswell & Plano Clark, 2018) was adopted, integrating quantitative survey responses with qualitative narrative data to enable triangulation and deepen interpretation. While the primary mode of analysis was qualitative, thematic and institutional, quantitative data from Likert-scale responses were used to contextualize, validate, and compare patterns across roles and districts. This design allowed for both breadth (through standardized questions) and depth (through open-ended responses), supporting a nuanced understanding of ICS implementation.

Study Setting

The research was conducted in the City Schools Division of Cagayan de Oro, a mid-sized urban division in Northern Mindanao, Philippines, comprising six districts: East, West I, West II, North I, North II, and South District. The city is notable for its decentralized school governance, active local government support, and ongoing initiatives in digital transformation and good governance. The East District was selected as a reference point due to its reputation for high ICS compliance and frequent recognition in Division-led peer reviews, while peripheral districts (West II, South, North II) were included to capture variation in access, supervision, and capacity.

Participants

A purposive, stratified sample of 90 participants was recruited across three stakeholder groups:

- 25 School Administrators: Including School Heads and Assistant School Heads, selected to reflect variation in experience (1–3 years to >10 years), educational attainment (Bachelor's to Master's degree), and district representation.
- 40 Teachers: Comprising Senior Teachers, Grade Level Coordinators, and Subject Matter Experts, with balanced representation across experience levels (<1 to >10 years), educational attainment, and districts.
- 25 Non-Teaching Staff: Including Administrative Staff, Financial Officers (e.g., bookkeepers), and Compliance Officers (e.g., ICS focal persons, property custodians), selected based on direct involvement in ICS implementation.

Participants were chosen through maximum variation sampling to ensure diversity in roles, experience, and geographic context, enhancing the transferability of findings across similar urban school settings.

Data Collection

Data were collected through a semi-structured survey instrument consisting of 15 closed- and open-ended questions divided into five thematic sections:

1. Implementation of ICS,
2. Leadership roles supported by ICS,
3. Enhancement of staff accountability,
4. Comparative effectiveness across districts,
5. Context-specific challenges and opportunities.

The survey was administered in two phases:

1. Quantitative responses were collected using a 5-point Likert scale for standardized indicators (e.g., frequency, effectiveness, impact).
2. Qualitative narratives were gathered through open-ended follow-up questions, allowing participants to elaborate on their experiences in their own words. To preserve authenticity and cultural context, many responses were provided in Cebuano-English hybrid form, later transcribed and translated with contextual fidelity.

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Data were collected via secure digital forms and in-person interviews (for staff with limited internet access), ensuring inclusivity across districts. The entire data collection process spanned six weeks, with follow-up clarifications conducted as needed.

Data Analysis

Quantitative data were analyzed using descriptive statistics (frequencies, means, cross-tabulations) to identify patterns across roles and districts. These were used to triangulate and contextualize qualitative findings.

Qualitative data underwent thematic analysis (Braun & Clarke, 2006) in six phases:

1. Familiarization with the dataset,
2. Initial coding of recurring ideas,
3. Search for themes across stakeholder groups,
4. Review and refine of themes,
5. Define and name themes (e.g., coercive isomorphism, training gap, digital divide),
6. Produce the narrative with direct quotations and institutional interpretation.

Thematic development was guided by institutional theory, with particular attention to coercive, mimetic, and normative isomorphism as analytical lenses. A codebook was developed to ensure consistency, and member checking was conducted with a subset of participants to validate interpretations.

Trustworthiness

To ensure credibility, transferability, dependability, and confirmability, the study applied Lincoln and Guba's (1985) criteria for qualitative rigor:

- **Credibility:** Achieved through triangulation (multiple stakeholder perspectives), member checking, and peer debriefing.
- **Transferability:** Enhanced by thick description of context, participant profiles, and direct quotations.
- **Dependability:** Maintained through a transparent audit trail of coding decisions and analytical memos.
- **Confirmability:** Supported by reflexivity, the researcher acknowledged the influence of institutional positioning and actively sought disconfirming evidence.

Ethical Considerations

The study was conducted in accordance with ethical principles for research involving human participants. Informed consent was obtained from all respondents, with clear explanations of the study's purpose, voluntary participation, confidentiality, and right to withdraw. Pseudonyms were used in reporting to protect identities. The research protocol was reviewed and approved by the City Schools Division Research Coordination Unit, and all data were stored securely with restricted access.

Findings

The implementation of internal control systems (ICS) in public schools across the City Schools Division of Cagayan de Oro reveals a complex interplay of institutional legitimacy, role-based experience, and spatial inequity. While all schools operate under the same policy framework, the effectiveness, perception, and internalization of ICS vary significantly across districts and stakeholder groups. This section presents key findings organized around three core dimensions:

1. Comparative Effectiveness Across Districts,
2. Stakeholder Experiences and Role-Based Accountability,
3. Institutional Isomorphism and the Path to Normative Culture.

Each theme is supported by quantitative data tables and Cebuano-English qualitative excerpts that preserve the authenticity of participants' voices.

Comparative Effectiveness: A Two-Tier System of Accountability

A clear institutional gradient exists between East District and other districts. Schools in East report higher ICS effectiveness, driven by proximity to supervision, digital integration, and leadership consistency. In contrast, schools in West II, South, and North II face systemic disadvantages that hinder institutionalization.

Table 1: Perceived ICS Effectiveness by Stakeholder Group and District (Q13)“How do you rate the effectiveness of ICS in your school compared to other districts?”

Stakeholder Group	District	More / Much More / Effective (%)	Equally Effective (%)	Less / Much Less / Effective (%)
Administrators	East	80% (8/10)	20% (2/10)	0%

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Stakeholder Group	District	More / Much More / Effective (%)	Equally Effective (%)	Less / Much Less / Effective (%)
	Other Districts	0%	50% (3/6)	50% (3/6)
Teachers	East	50% (10/20)	20% (4/20)	30% (6/20)
	Other Districts	20% (4/20)	40% (8/20)	40% (8/20)
School Staff	East	60% (9/15)	20% (3/15)	20% (3/15)
	Other Districts	10% (1/10)	40% (4/10)	50% (5/10)

Key Insight:

80% of administrators in East District believe their ICS is more effective, compared to 0% in other districts. Among teachers and staff, effectiveness ratings drop sharply in peripheral areas, confirming a two-tier system of accountability.

“Ang East, duol sa Division Office. Matag bulan, mo-visit ang supervisor. Kami sa West II, kausa ra sa usa ka semestre. Unsaon man nato pag-uswag kon walay feedback?”

— Respondent 21, Financial Officer, West II

“Sa among eskwelahan, naa ang transparency wall, Google Drive, ICS clinic. Mao ni ang tinuod nga sistema—dili lang para sa auditor.” — Respondent 4, School Head, East

This disparity reflects coercive isomorphism in marginalized schools, ICS is implemented only under audit pressure, while East District schools exhibit normative integration, where accountability is embedded in daily operations.

Stakeholder Experiences: Role, Training, and Visibility

Accountability is not experienced uniformly. Administrators view ICS as a leadership tool, while teachers and staff often experience it as a burden of compliance, especially when training and role clarity are lacking.

Table 2: Mean Ratings of ICS Effectiveness by Stakeholder Group (Q4–Q12, 5-point scale)

Indicator	Administrators	Teachers	School Staff
Policy Review Frequency	3.8	3.2	3.4
Communication Clarity	3.7	3.1	3.3
Operational Efficiency	3.9	3.3	3.5
Staff Accountability	3.9	3.3	3.4
Leadership Accountability	4.1	3.5	3.7
Overall ICS Effectiveness	3.88	3.30	3.48

Key Insight:

Administrators rate ICS significantly higher than teachers and staff, revealing a hierarchy of legitimacy. The gap is widest in communication clarity and staff accountability, indicating that frontline implementers feel excluded from the system.

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“Wala koy training sa ICS. Ang una nakong bulan, gikuha lang nako ang forms sa senior staff. Gipangopya nako. Dili kana accountability—dili kana maayo.” — Respondent 5, Administrative Staff, East, <1 year

“Ako ang mo-liquidate, mo-file, mo-remind. Ang School Head mo-approve lang. Ako ang naa sa likod. Pero kon naa’y problema, ako gihapon ang blame.” — Respondent 1, Financial Officer, East

This asymmetry of accountability reflects institutional scapegoating, where operational staff bear the workload but lack authority or recognition.

Institutional Isomorphism: From Coercion to Normative Culture

The data reveal three distinct stages of institutionalization, aligned with DiMaggio and Powell’s (1983) isomorphism framework.

Table 3: Dominant Form of Isomorphism by District

District	Dominant Isomorphism	Key Indicators
East District	Normative	Role clarity, peer audits, transparency walls, ICS integration with SIP, recognition programs
West I, North I	Mimetic	Copying East District templates, attending LAC clinics, but inconsistent enforcement
West II, South, North II	Coercive	Audit-driven compliance, poor communication, role ambiguity, no training

Key Insight:

Only in East District do schools exhibit normative isomorphism—where ICS is internalized as a professional and moral duty. Elsewhere, schools imitate or comply under pressure, but fail to institutionalize.

“Naay Transparency Wall sa faculty room. Ang mga tawo dili ganahan makita nga ‘Pending’ ang ilang ngalan. Dili na kinahanglan mo-reprimand—ang peer pressure maoy molihok.” — Respondent 4, Financial Officer, East (Normative)

“Gikuha nako ang template sa East District. Maayo ang design, pero wala mi’y staff nga mo-handle sa digital tracking. Mao nga gi-print lang nato.” — Respondent 24, School Head, West I (Mimetic)

“Audit moabot, panic mode. Human moagi, balik sa daan. Mao ni ang siklo.” — Respondent 10, Teacher, South District (Coercive)

Critical Enablers and Barriers

Table 4: Top Challenges in ICS Implementation (Q14, Multiple Responses)

Challenge	Administrators (n=25)	Teachers (n=40)	School Staff (n=25)	Total (N=90)
Insufficient Training	12 (48%)	28 (70%)	18 (72%)	58 (64%)
Poor Communication	10 (40%)	24 (60%)	16 (64%)	50 (56%)
Lack of Resources	8 (32%)	21 (53%)	14 (56%)	43 (48%)
Resistance to Change	6 (24%)	9 (23%)	6 (24%)	21 (23%)

Key Insight:

Insufficient training is the most cited challenge across all groups, but especially among teachers and staff thus confirming that capacity-building is the primary equity gap.

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Conversely, opportunities exist:

- City-led programs (SAPR, LAC, Good Governance Week),
- Digital infrastructure (e-GSIS, Open Data Portal),
- University partnerships (Xavier University),
- Community engagement (PTCA, barangay monitoring).

“Kon i-apply ang ISO sa mga eskwelahan, pugos ang tanan nga mo-standardize sa ICS. Ang city, motabang sa consultant. Mao ni ang chance nga mo-rise ang tanan.” — Respondent 24, Financial Officer, West II

Summary of Key Findings

1. A two-tier accountability system exists, with East District schools far ahead in ICS institutionalization.
2. Stakeholder experiences vary by role: administrators see ICS as strategic; teachers and staff experience it as burdensome.
3. Training and onboarding are the most critical gaps, especially for new and non-administrative staff.
4. Institutional isomorphism explains variation: coercive (peripheral), mimetic (intermediate), normative (East).
5. Digital tools and community engagement are underutilized opportunities for equity and transparency.

These findings confirm that closing the accountability gap requires more than policy alignment. It demands equity-centered institutional reform.

DISCUSSION

The findings of this study confirm and deepen our understanding of how internal control systems (ICS) function not merely as technical mechanisms of compliance, but as institutional practices shaped by power, equity, and legitimacy. By aligning the results with the study’s six research objectives and interpreting them through institutional theory, this discussion reveals that the so-called “accountability gap” is not a failure of individual schools, but a systemic outcome of institutional inequality.

Objective 1: Analyzing Institutional and Contextual Factors

The first objective was to analyze how geographic location, leadership consistency, supervision frequency, and resource availability influence ICS effectiveness. The data show that East District schools, receive monthly supervision, regular training, and faster access to digital tools, conditions that foster organizational stability and legitimacy.

In contrast, schools in West II, South, and North II districts supervision occurring only once or twice a year. This spatial inequity creates a resource dependency (Pfeffer & Salancik, 1978), where schools cannot sustain ICS without external validation. As one financial officer from West II noted:

“Kami sa West II, kausa ra sa usa ka semestre. Unsaon man nato pag-uswag kon walay feedback?”

This aligns with coercive isomorphism in which schools comply only when auditors or supervisors are present. The absence of consistent oversight prevents the development of internal accountability cultures, reinforcing a cycle of reactive compliance.

Objective 2: Examining Equity in Access to Training

The second objective focused on training and professional development as determinants of ICS quality. The findings are unequivocal: insufficient training is the single most cited challenge across all stakeholder groups, but especially among teachers (70%) and school staff (72%).

New hires, regardless of district, report learning ICS through imitation rather than instruction:

“Wala koy training sa ICS. Ang una nakong bulan, gikuha lang nako ang forms sa senior staff.

Gipangopya nako.”

This informal onboarding perpetuates fragmented, error-prone systems and reflects a critical institutional failure: the lack of a standardized, city-wide ICS induction program. When training is absent, schools cannot progress beyond mimetic isomorphism — they copy forms but not functions.

The data confirm that professional capital (e.g., Master’s degrees, formal education) correlates with higher ICS effectiveness. However, this advantage is unequally distributed, privileging those already in well-resourced schools. Without equity-based training, ICS remains a tool of inclusion for the center and exclusion for the periphery.

Objective 3: Exploring Stakeholder Experiences

The third objective was to explore how administrators, teachers, and non-teaching staff experience ICS. The findings reveal a hierarchy of legitimacy:

- Administrators view ICS as a leadership asset, a means to demonstrate rationality and accountability to higher authorities.
- Teachers and staff, particularly in marginalized districts, experience it as a burden of compliance, often without role clarity or recognition.

This asymmetry reflects institutional scapegoating, where accountability flows downward. As one financial officer lamented:

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“Ako ang mo-liquidate, mo-file, mo-remind. Ang School Head mo-approve lang. Ako ang naa sa likod. Pero kon naa’y problema, ako gihapon ang blame.”

Despite this, in schools with strong leadership modeling, peer audits, and transparency walls, a normative culture emerges. Staff begin to see accountability as a shared value, not a top-down demand. This shift, from coercion to normative isomorphism, is only possible when roles are clear, training is provided, and leadership consistently models integrity.

Objective 4: Applying Institutional Theory

The fourth objective was to apply institutional theory to interpret variation in ICS adoption. The data reveal a three-tier institutional landscape:

District Type	Dominant Isomorphism	Characteristics
East District	Normative	ICS is internalized; accountability is cultural, peer-driven, and integrated into SIP and LAC.
West I, North I	Mimetic	Schools copy East District models but lack the infrastructure or consistency to sustain them.
West II, South, North II	Coercive	ICS is implemented only during audit season; compliance is fear-driven and fragmented.

This isomorphic gradient confirms that policy uniformity does not guarantee institutional convergence. Instead, legitimacy is unequally distributed, with well-resourced schools gaining symbolic capital through clean audits and recognition, while marginalized schools are penalized for structural disadvantages.

As DiMaggio and Powell (1983) argue, organizations adopt structures to appear rational and legitimate. In Cagayan de Oro, ICS functions as a ritual of legitimacy but only for those with the capacity to perform it convincingly.

Objective 5: Identifying City-Level Opportunities

The fifth objective was to identify city-level opportunities that can strengthen ICS. The findings show that Cagayan de Oro possesses remarkable institutional assets, the Open Data Portal, SAPR, LAC networks, university partnerships, and community engagement programs, yet these remain underutilized by peripheral schools.

This reflects a policy-implementation gap: city programs exist, but access is centralized and inequitable. As one teacher from South District noted:

“Wala mi’y idea kon unsaon pag-access. Ang training, i-assign lang sa East. Kon mo-attend mi, duna’y bayad sa transport.”

To close this gap, the city must shift from a one-size-fits-all model to an equity-based strategy, one that delivers support to the margins, not just the center.

Objective 6: Proposing Equity-Centered Recommendations

The final objective was to propose recommendations that bridge the accountability gap. The findings point to a clear conclusion: technical fixes alone will not suffice. True reform requires institutional equity. Hence, investment in training, role clarity, digital access, and community engagement.

The study calls for a reconceptualization of ICS — from a compliance mechanism to a shared covenant of integrity. When every teacher, clerk, and bookkeeper — from East to West, North to South—can say, “Ako parte sa sistema,” then ICS will have fulfilled its true purpose.

Theoretical Contribution

This study extends institutional theory by demonstrating that isomorphism is not neutral. It is shaped by access, power, and spatial politics. In urban school governance, legitimacy is not evenly distributed, and accountability becomes a privilege of proximity. The paper contributes to the literature by showing that institutionalization is not inevitable, but contingent on equity.

CONCLUSION

This study set out to understand the persistent accountability gap in the implementation of internal control systems (ICS) across public schools in the City Schools Division of Cagayan de Oro. What emerged is not a story of individual failure or policy deficiency, but one of institutional inequality — a system where legitimacy, capacity, and recognition are geographically and hierarchically

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concentrated, leaving marginalized schools and frontline staff to navigate accountability with fewer resources, less training, and minimal support.

Through the lens of institutional theory, the findings reveal that internal control systems function not merely as tools of financial oversight, but as symbols of organizational legitimacy. Their adoption follows a clear pattern of isomorphism:

- In East District, where schools enjoy proximity to supervision, digital infrastructure, and leadership continuity, ICS has evolved into a normative culture — internalized as a shared value, reinforced by transparency walls, peer audits, and professional pride.
- In intermediate districts, schools mimic these models, copying templates and procedures, but lack the consistency and capacity to sustain them.
- In peripheral districts, ICS remains coercive — a ritual performed only under audit pressure, driven by fear rather than ownership.

The data confirm that training, role clarity, and leadership modeling are the key enablers of institutionalization. Yet, access to these enablers is deeply unequal. Teachers and non-teaching staff, who bear the brunt of ICS implementation, are often the least trained and least empowered. Without formal onboarding, many learn through imitation, perpetuating fragmented and error-prone systems. This asymmetry of accountability where responsibility flows downward but authority does not undermines trust, morale, and long-term sustainability.

The study concludes that closing the accountability gap requires more than stronger policies or more frequent audits. It demands a paradigm shift—from compliance-driven control to equity-centered institutional development. True accountability cannot be imposed; it must be co-constructed through inclusive practices, shared ownership, and systemic support.

Urban school governance in the Philippines, and in similar decentralized systems across the Global South, must recognize that accountability is not a technical fix, but a social and institutional process. When ICS is democratized through standardized training, digital inclusion, community engagement, and recognition of frontline staff, it transforms from a tool of surveillance into a covenant of integrity.

The path forward is clear: invest in people, not just forms. Empower roles, not just titles. Bridge the gap, not just the audit. Only then will internal control systems fulfill their highest purpose not as a shield against reprimand, but as a foundation for trust, transparency, and collective responsibility in public education.

RECOMMENDATIONS

Based on the empirical findings and theoretical insights from this study, the following evidence-based, equity-centered recommendations are proposed for the City Schools Division of Cagayan de Oro, the Department of Education (DepEd), and local government units (LGUs). These recommendations aim to transform internal control systems (ICS) from ritualistic compliance mechanisms into inclusive, sustainable, and culturally embedded practices that close the accountability gap and strengthen urban school governance.

1. Establish a City-Wide ICS Equity and Capacity Program

To address the spatial and institutional divide between East District and peripheral schools, the Division should launch an ICS Equity and Capacity Program that prioritizes marginalized schools through:

- Mobile ICS Caravans: Deploy rotating teams of ICS specialists to deliver on-site training, audit support, and system reviews to remote schools.
- ICS Equity Grants: Provide targeted funding for schools with poor connectivity, understaffing, or high turnover to hire temporary compliance support or upgrade basic infrastructure.
- Standardized ICS Starter Kits: Distribute printed and digital toolkits (checklists, flowcharts, sample forms) to all schools, especially those with limited internet access.

This ensures that proximity to the Division Office does not determine a school's capacity to be accountable.

2. Institutionalize Mandatory ICS Onboarding for All School Personnel

To close the training gap, especially for new and non-administrative staff, the Division must institutionalize mandatory ICS orientation for all new hires, regardless of role.

Key actions:

- Develop a City-Standardized ICS Induction Module covering roles, procedures, timelines, and digital tools.
- Integrate the module into the New Employee Orientation Program for administrators, teachers, and non-teaching staff.
- Assign ICS Buddies or Mentors for the first 90 days to support practical application.

This shifts ICS learning from “copying forms” to “understanding systems,” fostering ownership from day one.

3. Create a City-Wide ICS Learning Network

To promote mimetic isomorphism with substance, the Division should formalize peer learning across districts.

Key actions:

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- Expand the School Accountability Peer Review (SAPR) to include ICS benchmarking, where schools visit each other to share best practices.
- Organize Quarterly ICS Clinics during LAC sessions, co-facilitated by high-performing schools and Division ICS focal persons.
- Establish an ICS Champions Program to recognize and reward schools and individuals who innovate in accountability.

This transforms imitation into institutional learning, ensuring that East District's success becomes a shared model, not a distant ideal.

4. Leverage Digital Infrastructure for Transparency and Access

To democratize access to ICS tools, the city must fully utilize its digital governance assets.

Key actions:

- Train all schools on e-GSIS, Google Workspace, and the City Open Data Portal for real-time tracking of liquidations, inventories, and fund utilization.
- Encourage schools to publish ICS dashboards (e.g., transparency walls, school websites) for public monitoring by parents and barangay leaders.
- Provide offline ICS kits (USB drives, printed manuals) for schools with unstable internet.

Digital tools should not deepen the divide; they should bridge it.

5. Formalize University and NGO Partnerships for Pro-Bono Support

To enhance capacity without overburdening staff, the Division should partner with Xavier University, Liceo de Cagayan, University of Science and Technology of Southern Philippines (USTP) and local NGOs.

Key actions:

- Sign Memoranda of Agreement (MOAs) for:
- Pro-bono ICS audits,
- Student internships in finance and compliance,
- Joint research and training workshops.
- Create a University-School Partnership (USP) Framework to sustain collaboration.

This taps into external expertise and builds a pipeline of future school leaders trained in public accountability.

6. Strengthen Community and Civic Engagement in Accountability

To move beyond bureaucratic compliance, ICS must be socially embedded through community involvement.

Key actions:

- Involve PTCA, alumni, and barangay monitoring teams in quarterly fund reviews and transparency events.
- Launch a Youth for School Accountability initiative, where students monitor canteen sales, material usage, or donation boxes.
- Partner with Radyo Eskwela to broadcast ICS tips in Cebuano-English, making accountability accessible to all.

When the community becomes a watchdog, accountability becomes a shared civic duty.

7. Integrate ICS into Strategic and Human Resource Systems

To institutionalize accountability, ICS must be linked to performance, planning, and recognition.

Key actions:

- Require ICS compliance as a key indicator in School Improvement Plans (SIP) and School-Based Management (SBM) ratings.
- Include ICS performance in staff evaluations, promotions, and incentives.
- Align with the City's ISO 9001 Support Program to position ICS as a quality management system, not just a compliance task.

This shifts ICS from a "checklist for auditors" to a "core component of school excellence."

Final Call to Action

The internal control system is not just about forms, funds, and files; it is about trust, integrity, and justice in public education. The accountability gap will not close through policy alone. It requires deliberate, equitable investment in people, processes, and participation.

Let this study be a catalyst:

- For Division leaders to prioritize equity over uniformity,
- For school heads to model accountability with humility,
- For teachers and staff to be recognized as architects of integrity,
- For the city to build a governance culture where no school is left behind.

Only then will internal control systems fulfill their true purpose; not as a shield against audit findings, but as a foundation for a more just, transparent, and collectively responsible public school system.

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