**INTERNAL CONTROL SYSTEM, TOP MANAGEMENT SUPPORT AND PERFORMANCE: THE CASE STUDY OF SECONDARY SCHOOLS IN WEST NILE**

**ABSTRACT**

The study was conducted to examine the relationship between internal control system, top management support and performance of secondary schools in West Nile. The study sought to determine to what extent the performance is attributed to internal control system and top management support.

The study used cross sectional survey design using a sample of 79 secondary schools of 340 staff of secondary schools in Arua and Koboko districts of Uganda from which a response rate of 70.8% and 70.8% was achieved. The data was collected using questionnaire and was analysed using SPSS version 20. Pearson correlation and regression analysis were used to determine the degree of relationship between internal control system, top management support and performance of secondary schools in West Nile (Arua and Koboko Districts) of Uganda.

Findings of the study revealed a significant positive relationship between internal control system, top management support and performance. The regression analysis results show that internal control system and top management support predict 65.3% of the observed variance in performance. This implies that there are other predictors of performance besides internal control system and top management support, thus, further research called for to find the other predictors of performance.

The study recommends that ministry of education and sports of Uganda should put more emphasis on the internal control system in improving good performance in West Nile (Arua and Koboko districts). To improve the performance there is need to improve on the control activities, risk assessment and monitoring.