



## **INTERNAL CONTROLS, TRANSPARENCY AND FINANCIAL ACCOUNTABILITY IN WORLD VISION NORTHERN UGANDA**

### **ABSTRACT**

This study focused on the internal controls, transparency and financial accountability in World Vision Northern Uganda. The study was initiated as a result of persistent misappropriation and misuse of funds for its project activities by both its staff. The study was guided by the following research objectives which were; to examine the relationship between internal controls and financial accountability in World Vision Northern Uganda, to examine the relationship between internal controls and transparency in World Vision Northern Uganda and to examine the relationship between transparency and financial accountability in World Vision Northern Uganda.

The study used primary data which was collected using closed-ended questionnaires and structured interview guide. The population used in the study comprised of World Vision Northern Uganda's staff. The study selected a sample of 69 from the total population of 85 staff. Reliability research instruments were tested using Cronbach's Alpha Coefficient.

The key findings were that there is a significant positive relationship between internal controls and transparency which indicates that effective internal controls promote transparency in the operations of organisations. On the other hand, there is a significant positive relationship between internal controls and financial accountability which signifies that effective internal controls enhance financial accountability.

Basing on the key findings, recommendations were made and included that World Vision Northern Uganda should institute effective internal controls which promote transparency for better financial accountability as required by donors.