



INTERNAL CONTROL SYSTEMS, FINANCIAL PLANNING AND SERVICE DELIVERY: A CASE STUDY OF ARUA DISTRICT LOCAL GOVERNMENT HEALTH CENTRES

Abstract

The study was conducted to examine the relationship between internal control systems, financial planning and service delivery in Arua District Local Government health centres. The study sought to determine the extent to which service delivery is attributed to internal control systems and financial planning.

The study used cross sectional survey design using a sample of 59 health centres out of 72 and 364 staff and service users in Arua District Local Government health centres from which a response rate of 81.4% and 70% 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 systems, financial planning and service delivery in Arua District Local Government health centres.

Findings of the study revealed a significant positive relationship between internal control systems, financial planning and service delivery. The regression analysis results show that internal control systems and financial planning predict 59.7% of the observed variance in service delivery. This implies that there are other predictors of service delivery besides internal control systems and financial planning, thus, further research called for to find the other predictors of service delivery.

The study recommends that Arua District Local Government should put more emphasis on the internal control systems in providing good quality service delivery in health centres. To improve the service delivery there is need to improve on the control environment, control activities, risk assessment, information and communication and supervision and monitoring.