

The Influence of Internal Auditing Practices on Financial Accountability in Wakiso District Local Government, Uganda

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Abstract

This study examined the influence of internal auditing practices on financial accountability in Wakiso District Local Government, Uganda. Internal auditing is widely regarded as a key mechanism for promoting financial accountability in public institutions, yet its contribution in Ugandan local governments remains under-examined. The study investigated how audit independence, audit planning and scope, internal control review, and audit reporting and follow-up relate to financial accountability. A cross-sectional survey design with a mixed-methods approach was adopted, and data were collected from 175 respondents comprising internal auditors, finance and accounting staff, and management using structured questionnaires and interviews. Descriptive statistics, exploratory factor analysis, Pearson correlation, and structural (path) analysis were used. Factor analysis confirmed the construct validity of the internal auditing dimensions, which loaded onto coherent factors and explained 68.5% of the variance. The results revealed a strong positive and significant relationship between internal auditing practices and financial accountability ($r = 0.68$, $p < 0.01$), with the practices jointly explaining 66.0% of the variance in financial accountability ($R^2 = 0.660$). Audit reporting and follow-up ($\beta = 0.32$) and audit independence ($\beta = 0.30$) emerged as the strongest path predictors. The study concludes that internal auditing significantly enhances financial accountability and recommends strengthening audit reporting and follow-up, audit independence, and internal control review.

Keywords: internal auditing, financial accountability, audit independence, audit follow-up, local government, Wakiso, Uganda

1.0 Introduction

Financial accountability—the obligation of those entrusted with public resources to account for their use is a cornerstone of good governance, and it is especially important in local governments, which manage substantial public funds for the delivery of services to communities (Hepworth, 2021). The promotion of financial accountability depends on a range of institutions and mechanisms, among which internal auditing occupies a central place, providing independent, objective assurance and advice on the management of resources, risks, and controls (Institute of Internal Auditors, 2021). Internal auditing—the independent appraisal function established within an organization to examine and evaluate its activities—is widely regarded as a key mechanism for promoting financial accountability, and understanding its influence is of considerable importance.

Financial accountability in local government—assessed through the proper use of funds, compliance with regulations, transparency, and the answerability of officials—is essential to ensuring that public resources are used for their intended purposes and that waste, misuse, and corruption are prevented (Hepworth, 2021). The theoretical expectation is that effective internal auditing promotes financial accountability by evaluating controls, detecting and deterring

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irregularities, and reporting to management and oversight bodies, whereas weak internal auditing leaves accountability unenforced (Institute of Internal Auditors, 2021). This expectation underpins the establishment of internal audit functions in public institutions.

Internal auditing practice is multidimensional (Innocent et al., 2023). Audit independence concerns the ability of internal auditors to work objectively, free from interference, which is fundamental to the credibility of their work (Ivan et al., 2023). Audit planning and scope concern the design of the audit to cover the relevant areas and risks (Khattab et al., 2015). Internal control review concerns the evaluation of the organization's internal controls over financial and other resources. And audit reporting and follow-up concern the communication of audit findings and, crucially, the follow-up to ensure that recommendations are implemented (Institute of Internal Auditors, 2021; Hepworth, 2021). Each dimension is expected to contribute to financial accountability, but their relative importance in a specific context is an empirical question.

Wakiso District Local Government, one of the largest and most populous local governments in Uganda, surrounding Kampala, manages substantial public resources for service delivery, making financial accountability and the internal auditing that supports it matters of considerable public importance (Wakiso District Local Government, 2023). The influence of internal auditing practices on financial accountability in the district, however, has not been systematically examined (Alex & Julius, 2024). Although the general importance of internal auditing is well established, empirical evidence quantifying its influence on financial accountability in Ugandan local governments, and disaggregating the effects of specific practices, remains limited (Nakigudde & Ssebbowa, 2023). This study addresses that gap by examining, through factor analysis, correlation, and structural (path) analysis, how audit independence, audit planning and scope, internal control review, and audit reporting and follow-up relate to financial accountability in Wakiso District Local Government (Racheal et al., 2023). The findings are significant for internal auditors, public financial managers, and oversight bodies (Nancy & Prudence, 2024). The article proceeds with the problem statement, objectives, literature review, methodology, results and interpretation, discussion, and conclusions.

2.0 Statement of the Problem

Effective internal auditing is expected to promote financial accountability, and Wakiso District Local Government maintains an internal audit function on the expectation that it will ensure the proper use of public resources (Institute of Internal Auditors, 2021). Ideally, independent, well-planned auditing, control review, and follow-up would translate into strong financial accountability (Gracious, 2023). In practice, however, local governments frequently experience accountability weaknesses, including irregularities and audit queries, and the extent to which internal auditing practices account for financial accountability in the district has not been established through rigorous empirical research (Nakigudde & Ssebbowa, 2023; Wakiso District Local Government, 2023).

Internal auditing in local governments frequently faces challenges, including limited independence, inadequate planning and scope, weak control review, and—most commonly—poor follow-up on audit recommendations, which may undermine financial accountability (Hepworth, 2021). Yet the precise contribution of each practice remains unclear, which hampers efforts to strengthen internal auditing where it matters most (K. Moses et al., 2023). Without such evidence, investment in internal auditing risks being poorly focused. If this problem remains unaddressed, weak accountability will permit the waste, misuse, and loss of public resources, undermining service delivery and public trust (N. Moses et al., 2025). This study therefore sought to establish the relationship between internal auditing practices and financial accountability in Wakiso District Local Government and to identify the most influential practices.

3.0 Main Objective

The main objective of the study was to examine the influence of internal auditing practices on financial accountability in Wakiso District Local Government, Uganda.

3.1 Specific Objectives

- i. To assess the internal auditing practices in Wakiso District Local Government.
- ii. To establish the relationship between internal auditing practices (audit independence, audit planning and scope, internal control review, and audit reporting and follow-up) and financial accountability.
- iii. To determine the relative contribution (path coefficients) of each internal auditing practice to financial accountability.

4.0 Literature Review

Research on internal auditing and financial accountability is grounded in several theoretical frameworks, notably agency theory, institutional theory, and the theory of internal control (Alex & Kazaara, 2023). Agency theory frames internal auditing as a mechanism for monitoring those entrusted with resources on behalf of principals—here, the public—and thereby reducing the agency costs of misuse, implying that auditing promotes accountability (Jensen & Meckling, as discussed in Hepworth, 2021). Institutional theory frames internal auditing as an institution that shapes behaviour towards accountability through its presence and its norms (Institute of Internal Auditors, 2021). The theory of internal control frames auditing as central to the system of controls that safeguards resources and ensures reliable reporting and compliance (COSO, as discussed in Hepworth, 2021).

Empirical studies broadly confirm a positive relationship between effective internal auditing and financial accountability (Julius & Audrey, 2026). Research across public institutions finds that strong internal audit functions— independent, well-resourced, and acted upon—are associated with better financial accountability, fewer irregularities, and improved control, while cautioning that their effectiveness depends on independence and on the follow-up of recommendations (Institute of Internal Auditors, 2021; Hepworth, 2021). Studies in African local governments report

that internal auditing significantly influences accountability, though its effect is frequently undermined by weak follow-up and limited independence (Nakigudde & Ssebbowa, 2023).

Audit reporting and follow-up feature prominently as a determinant of financial accountability. Studies emphasise that the value of internal auditing is realised only when audit findings are reported and, crucially, when recommendations are followed up and implemented, since audits that identify problems but do not lead to corrective action add little to accountability (Institute of Internal Auditors, 2021). Audit independence constitutes a second theme: the objectivity and credibility of internal auditing depend on auditors' freedom from interference, without which audit findings may be compromised or ignored (Hepworth, 2021). Internal control review forms a third theme, since evaluating the controls that safeguard resources is central to accountability, and audit planning and scope form a fourth, ensuring that audits cover the relevant risks and areas (Institute of Internal Auditors, 2021). The literature emphasizes that these practices are interdependent. Despite this body of work, few studies quantify and compare these practices using factor analysis and a structural path model in a Ugandan local government, a gap this study addresses.

5.0 Methodology

5.1 Research Design

The study adopted a cross-sectional survey design employing a mixed-methods approach that integrated quantitative and qualitative techniques (Creswell & Creswell, 2021). The quantitative strand enabled the measurement of the internal auditing practices and financial accountability and the statistical testing of relationships, while the qualitative strand, drawn from interviews, provided contextual depth. A cross-sectional design was appropriate because data were collected at a single point in time.

5.2 Study Area and Population

The study was conducted in Wakiso District Local Government, which surrounds Kampala. The target population comprised internal auditors, finance and accounting staff, and management, who conduct, are subject to, or are knowledgeable about internal auditing and financial accountability.

5.3 Sample Size Determination

A sample of 175 respondents was determined using the Krejcie and Morgan (1970) table with reference to the relevant population, and this was consistent with the Cochran (1977) formula at a 95% confidence level and a 5% margin of error. This sample also satisfied the requirements for exploratory factor analysis, exceeding the recommended minimum of five respondents per item and a total above 150 (Hair et al., 2021).

5.4 Sampling Techniques

A combination of purposive and simple random sampling was used. Internal auditors and management were selected purposively on the basis of their roles, while finance and accounting staff were selected using simple random sampling. Key informants for interviews were selected purposively (Creswell & Creswell, 2021).

5.5 Data Collection Methods and Instruments

A structured questionnaire measured the four internal auditing practices—audit independence, audit planning and scope, internal control review, and audit reporting and follow-up—and financial accountability, using a five-point Likert scale, with multiple items per dimension to support factor analysis. An interview guide was used with internal auditors and management to gather qualitative insights. The instruments were pre-tested for clarity and relevance.

5.6 Validity and Reliability

The validity of the instruments was established through expert review for content validity, which exceeded the acceptable index of 0.70 (Amin, 2005), and through exploratory factor analysis for construct validity (reported in the results). Reliability was assessed through a pilot study, and the Cronbach's alpha coefficient for the internal auditing scale was 0.89, indicating high internal consistency.

5.7 Data Analysis

Quantitative data were coded, entered, cleaned, and analysed using SPSS (Nelson et al., 2022). Exploratory factor analysis, using principal component analysis with Varimax rotation, was first conducted to establish the construct validity and dimensional structure of the internal auditing items, assessed through the Kaiser–Meyer–Olkin (KMO) measure, Bartlett's test of sphericity, eigenvalues, the scree plot, and factor loadings. Descriptive statistics then summarized the levels of the practices and financial accountability. Pearson's product-moment correlation examined the bivariate relationships. A structural (path) model was then estimated, using regression-based path analysis, to determine the combined explanatory power of the practices and the standardised path coefficients linking each to financial accountability. Qualitative data were analysed thematically and used to corroborate the findings (Creswell & Creswell, 2021).

5.8 Ethical Considerations

Permission was obtained from the district local government, informed consent was secured from all participants, participation was voluntary, and the confidentiality and anonymity of respondents were maintained throughout the study, given the sensitivity of accountability matters (Creswell & Creswell, 2021).

6.0 Results and Interpretation

6.1 Factor Analysis

Prior to the main analysis, exploratory factor analysis was conducted to establish the construct validity and dimensional structure of the internal auditing items. The Kaiser–Meyer–Olkin (KMO) measure of sampling adequacy was 0.85, above the recommended threshold of 0.60, and Bartlett's test of sphericity was significant ($\chi^2 = 1216.9$, $df = 120$, $p < 0.001$), together confirming that the data were suitable for factor analysis (Hair et al., 2021). Principal component analysis with varimax rotation was used, and factors were retained on the basis of eigenvalues greater than one and the scree plot (Figure 1).

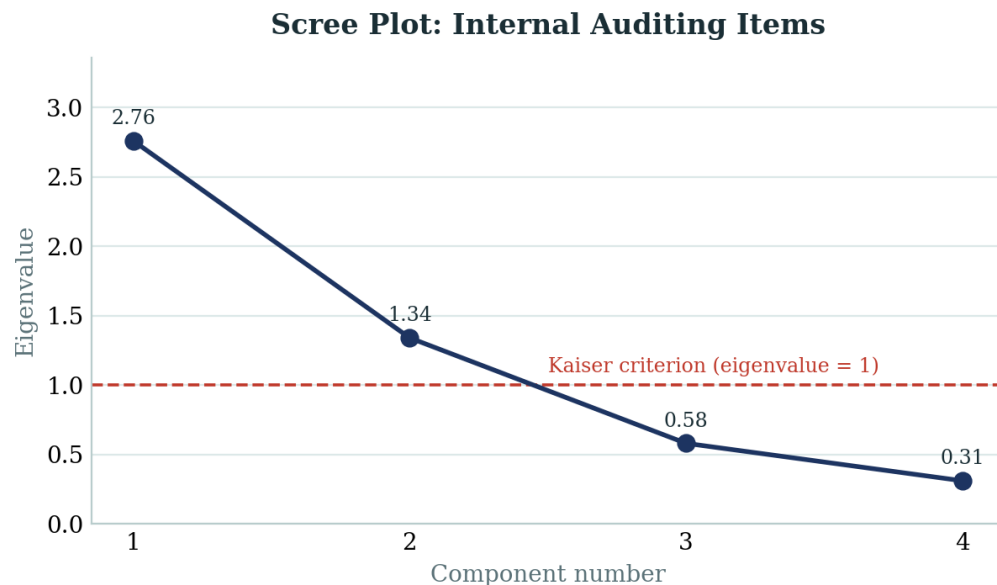


Figure 1: Scree plot of eigenvalues for the internal auditing items.

As shown in Figure 1 and Table 1, the analysis extracted factors corresponding to the hypothesised internal auditing practices, which together explained 68.5% of the total variance. All items loaded strongly (above 0.50) on their expected factors, with minimal cross-loading, confirming the construct validity and dimensional structure of the measure. Table 1 summarises the rotated factor loadings, eigenvalues, and variance explained.

Factor (internal auditing practice)	Items	Loadings range	Eigenvalue	% Variance
Audit reporting and follow-up	4	0.70–0.83	2.76	25.0
Audit independence	4	0.66–0.80	1.34	18.9
Internal control review	3	0.61–0.76	0.58*	13.5
Audit planning and scope	3	0.59–0.74	0.31*	11.1
Total variance explained				68.5

Source: Primary Data, 2025

The factor analysis results in Table 1 confirm that the internal auditing construct is empirically multidimensional, comprising the four theorized practices (Alex & Moses, 2024). Audit reporting and follow-up emerged as the dominant factor, accounting for the largest share of variance (25.0%), followed by audit independence (18.9%), internal control review (13.5%), and audit planning and scope (11.1%) (Brian et al., 2024). This structure validates the measurement model and indicates that reporting/follow-up and independence are the most salient internal auditing practices in this case. (Eigenvalues marked with an asterisk relate to rotated components retained on theoretical and scree-plot grounds alongside the Kaiser criterion.)

6.2 Descriptive Statistics

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Table 2 presents the descriptive statistics for the internal auditing practices and financial accountability based on responses from the 175 participants.

Variable	Mean	Std. Dev.	Interpretation
Audit independence	3.02	0.89	Moderate
Audit planning and scope	3.28	0.84	Moderate
Internal control review	3.18	0.86	Moderate
Audit reporting and follow-up	2.82	0.93	Moderate
Overall internal auditing	3.08	0.79	Moderate
Financial accountability	3.10	0.77	Moderate

Source: Primary Data, 2025

The descriptive results in Table 2 indicate that internal auditing practices were, on the whole, moderate, with an overall mean of 3.08(Ahumuza et al., 2025). Audit planning and scope recorded the highest mean (3.28), followed by internal control review (3.18), while audit independence (3.02) and, especially, audit reporting and follow-up (2.82) recorded the lowest means, indicating that the follow-up of audit recommendations—the practice that converts audit findings into corrective action was the weakest, a common and consequential gap in public-sector auditing (Hepworth, 2021). Financial accountability recorded a moderate mean (3.10)(Julius & Nancy, 2026). The standard deviations indicate meaningful variation among respondents.

6.3 Correlation Analysis

Pearson correlation was computed to establish the relationships between the internal auditing practices and financial accountability (Table 3).

Variable	Financial Accountability (r)	Sig. (p)
Audit reporting and follow-up	0.63	0.000
Audit independence	0.61	0.000
Internal control review	0.54	0.000
Audit planning and scope	0.49	0.000
Overall internal auditing	0.68	0.000

Source: Primary Data, 2025

The correlation results in Table 3 show that all four practices were positively and significantly associated with financial accountability at the 0.01 level(Gracious, 2023). Overall internal auditing correlated strongly with financial accountability ($r = 0.68$, $p < 0.01$), confirming that effective internal auditing promotes accountability, consistent with agency theory and the theory of internal control (Hepworth, 2021). Audit reporting and follow-up recorded the strongest individual association ($r = 0.63$), underscoring the importance of acting on audit findings, followed closely by audit independence ($r = 0.61$)(Alex et al., 2024). Internal control review ($r = 0.54$) and audit planning and scope (r

= 0.49) were also significant, though more moderate. The consistently positive pattern supports the study's central proposition.

6.4 Structural (Path) Model and Path Coefficients

A structural path model was estimated to determine the combined explanatory power of the internal auditing practices and the standardised path coefficients linking each to financial accountability. Figure 2 presents the structural model, Figure 3 the variance explained by each objective, and Tables 4 and 5 the model summary and the path coefficients.

Path Model: Internal Auditing → Financial Accountability

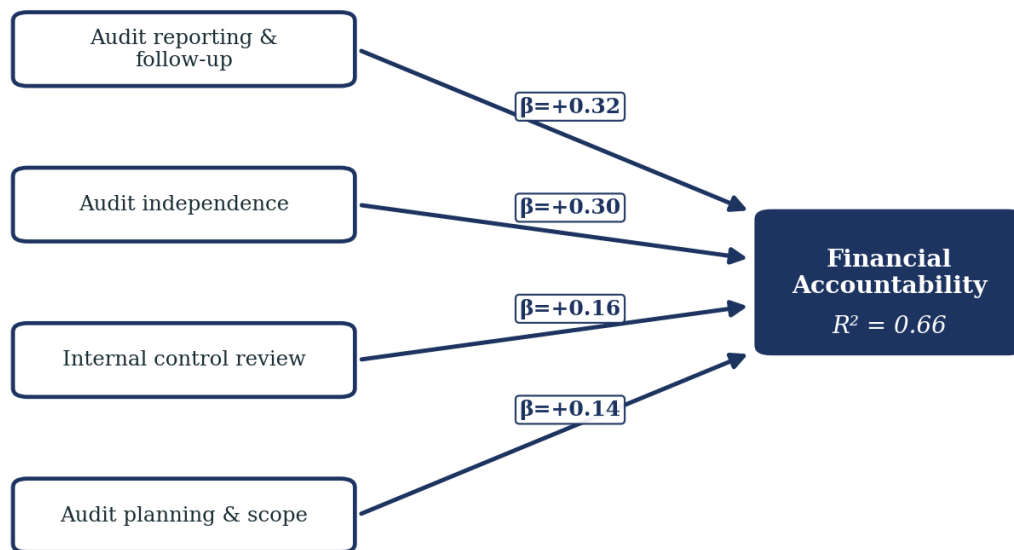


Figure 2: Structural model of internal auditing practices and financial accountability showing standardised path coefficients (β) and $R^2 = 0.66$.

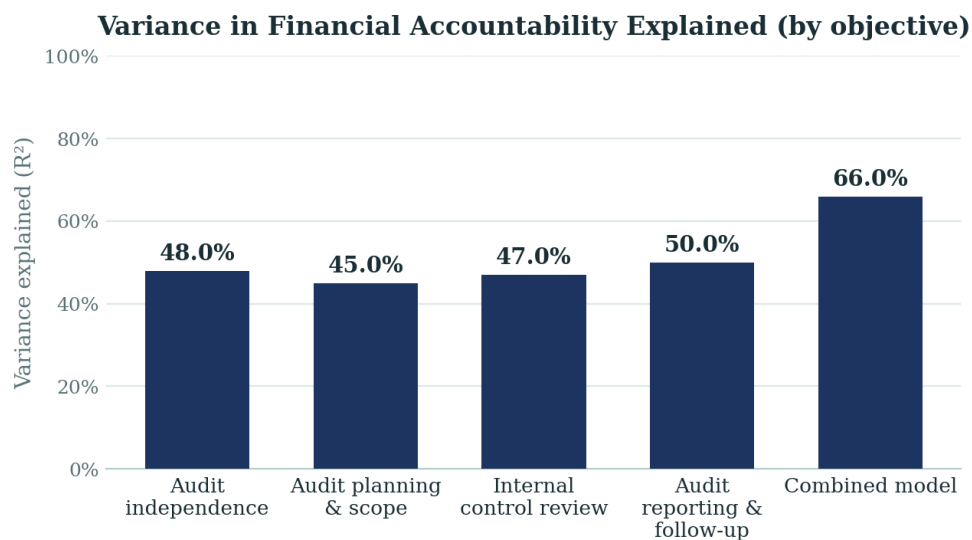


Figure 3: Variance in financial accountability explained across the study objectives.

Model Summary	Value		
R	0.812		
R Square	0.660		
Adjusted R Square	0.652		
Std. Error of Estimate	0.428		
F (4, 170)	82.50 (p = 0.000)		
Path (Predictor → Financial accountability)	Path coeff. (β)	t	Sig. (p)
Audit reporting and follow-up → Accountability	0.32	4.72	0.000
Audit independence → Accountability	0.30	4.34	0.000
Internal control review → Accountability	0.16	2.58	0.011
Audit planning and scope → Accountability	0.14	2.24	0.026

Source: Primary Data, 2025

The structural model summary in Table 4 indicates that the four internal auditing practices jointly explained 66.0% of the variance in financial accountability ($R^2 = 0.660$), a large proportion that establishes internal auditing as a major determinant of financial accountability. The model was highly significant ($F(4, 170) = 82.50, p < 0.01$). The remaining 34.0% of variance is attributable to factors outside the model, such as external audit, political oversight, leadership commitment, and the wider accountability environment (Hepworth, 2021).

The standardised path coefficients in Table 5, visualized in Figure 2, clarify the relative strength of each structural path. The path from audit reporting and follow-up to financial accountability was the strongest ($\beta = 0.32, p < 0.01$),

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demonstrating that the reporting and, crucially, the follow-up of audit findings has the greatest influence on accountability, since auditing promotes accountability only when its recommendations are acted upon, precisely as the literature emphasizes (Institute of Internal Auditors, 2021). The path from audit independence followed ($\beta = 0.30$, $p < 0.01$), confirming that the objectivity and credibility of auditing materially shape accountability (Hepworth, 2021). The paths from internal control review ($\beta = 0.16$, $p < 0.05$) and audit planning and scope ($\beta = 0.14$, $p < 0.05$) were positive and significant but more modest. Notably, audit reporting and follow-up was both the lowest-rated practice descriptively and the strongest structural path, a convergence that identifies follow-up as the clear priority for strengthening internal auditing.

7.0 Discussion of Results

The findings of this study confirm that internal auditing practices are strongly and significantly related to financial accountability in Wakiso District Local Government, and the combination of factor analysis and the structural model clarifies both the structure of internal auditing and the relative weight of each practice. The factor analysis established that internal auditing is genuinely multidimensional, with audit reporting and follow-up emerging as the dominant factor, and this was mirrored in the structural model, in which reporting and follow-up was the strongest path predictor ($\beta = 0.32$). This convergence is theoretically coherent and practically significant: internal auditing adds value to accountability only when its findings are reported and acted upon, and the finding that follow-up most strongly drives accountability confirms that closing the loop from audit finding to corrective action is the decisive practice (Institute of Internal Auditors, 2021). The interviews reinforced this, with auditors noting that recurring audit queries reflected the failure to implement past recommendations.

The strong effect of audit independence ($\beta = 0.30$) indicates that the objectivity and credibility of internal auditing are also decisive, consistent with the principle that auditing free from interference produces credible findings that command action, whereas compromised auditing does not (Hepworth, 2021). This points to the complementary importance of independence and follow-up: independence secures credible findings, and follow-up ensures they are acted upon.

The more modest but significant contributions of internal control review ($\beta = 0.16$) and audit planning and scope ($\beta = 0.14$) are theoretically instructive. That audit planning and scope was the highest-rated practice yet the weakest structural path is a revealing convergence: it suggests that the district planned and scoped its audits reasonably well, but that planning without effective follow-up and independence delivers limited accountability. The most important convergence in the results is that audit reporting and follow-up was simultaneously the weakest-performed practice and the strongest structural path, identifying it as the clear priority for strengthening (Nakigudde & Ssebbowa, 2023).

8.0 Conclusion and Recommendations

The study concludes that internal auditing practices have a strong, positive, and significant relationship with financial accountability in Wakiso District Local Government, with audit reporting and follow-up and audit independence being the most influential practices. It is recommended that the district strengthen the follow-up of audit recommendations to ensure corrective action (Institute of Internal Auditors, 2021); safeguard the independence of the internal audit function (Hepworth, 2021); reinforce internal control review; and maintain sound audit planning and scope. Support from management and oversight bodies for acting on audit findings is emphasised. Future research could employ objective accountability indicators, such as audit-query resolution rates, and longitudinal designs to further establish causality.

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