
**INTERNAL CONTROL SYSTEM AND ORGANISATION PERFORMANCE. A CASE STUDY OF
MEDICAL AND MOLECULAR LABORATORIES LIMITED, MULAGO HOSPITAL, KAMPALA
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ABSTRACT: This study sought to establish the relationship between internal controls and organisational performance of Medical and Molecular Laboratories Limited. The objectives of the study were to investigate the relationship between control environment, monitoring and control activities with organisational performance of Medical and Molecular Laboratories Limited.

The study adopted a case study design to collect data from a sample of 40 using a questionnaire survey, interview and documentary review. Quantitative data was analysed using descriptive statistics, correlation and regression analysis. Qualitative data was analysed by thematic analysis. The results of the study suggested that there was a positive significant relationship between control environment and organizational performance ($r = 0.824$, $p < 0.000$). The critical value was significant at below 0.01 level indicating the acceptance of the research hypotheses that there was a positive significant relationship between control environment and organizational performance. The study found out that there was a significant positive relationship between control environment, monitoring and control activities with organisational performance. It was thus concluded that control environment, monitoring and control activities with organisational performance. Therefore, it was recommended that public organisations, NGOs/ private organisations and government agencies should establish a control environment, monitoring system and control activities that enhance organisational performance.

Key words: internal control system and organisation performance

Background to the Study

inner controls discuss with a technique designed and stricken by those charged with governance, management and different personnel to offer reasonable guarantee about the success of the entity's targets in regards to reliability of financial reporting, effectiveness and performance of operation and compliances with applicable legal guidelines and guidelines (Alex & Kazaara, 2023). Internal control consists of control surroundings, chance evaluation, manipulate sports, techniques and practices that make sure that management targets are achieved and chance mitigation strategies implemented, facts and verbal exchange, and monitoring (innocent et al., 2023). In this look at, internal manage noted manipulate surroundings, monitoring and manipulate sports.

Internal manage is a vast idea that covers the complete range of strategies, techniques and controls mounted by using an organisation to increase the chance to reap its enterprise dreams (Annet et al., 2023). also, inner control can be seen as a set of policies and method which are embedded to form manage on company's sports to ensure the entity observed objectives set with the aid of management and board of directors (Yousef, 2017).

internal control has gained prominence over the years because of some of plain company scandals which have price companies' large chunks of their finances leading to the disintegrate of some (innocent et al., 2023). internal manage consists of a number of strategies and measures, which are exercised by way of the management to make sure smooth and economic functioning of enterprise entity. It assists the control inside the overall performance of numerous features (Kucuoğlu, 2023). A machine of inner control is put in vicinity to keep the corporation on direction toward profitability goals and success of its undertaking and to reduce surprises alongside the way. internal manipulate promotes efficiency, reduces dangers of asset loss, and allows ensure the reliability of financial statements and compliance with legal guidelines and policies (Polycarp et al., 2023). Important additives of an effective internal control system as: control environment, hazard assessment, manage activities, processes and practices that make certain that management targets are achieved and risk mitigation techniques implemented, records and conversation, and tracking.

Manipulate surroundings units the tone of an enterprise, influencing the manage recognition of its human beings (Leung et al., 2011). It's miles the foundation for all other components of inner manipulates, imparting field and structure (Racheal et al., 2023). control surroundings elements include the integrity, moral values and competence of the entity's people; management's philosophy and working style; the manner control assigns authority and responsibility, and organizes and develops its humans (Oromo et al., 2023). Sparrow et al. (2014) mentioned the subjects of changing approach, commercial enterprise model, employer design, skills management, agile and resilient organisation, balanced scorecard, employee engagement, advocacy and recognition with the aid of drawing upon frameworks which have previously arisen. He argued the want to mix human useful resource management views with decision sciences, deliver chain management, operations management, consumer conduct, innovation, control expertise, strategic management and listening to the aid-based view of the firm, dynamic capabilities, commercial enterprise models and method as exercise (Faridah et al., 2023) manage sports, the Committee of Sponsoring corporations (COSO) framework (2013) defines manage sports as the regulations and approaches that help make sure management directives are carried out. Manwada, (2008) describes control activities as basically guidelines, tactics and standard rules an enterprise put in place to ensure that all directives installation my control is dully followed (Alex et al., 2023). They assist make certain that vital actions are taken to deal with dangers to success of the entity's

targets. manipulate activities occur for the duration of the enterprise, at all ranges and in all features. They consist of a range of sports as various as approvals, authorizations, verifications, reconciliations, evaluations of working overall performance, security of property and segregation of obligations. In idea, its miles argued that one unmarried person need to provoke and complete transaction all by using himself or herself.

Statement of the problem

In keeping with (Briian, 2011) highlighted that the heightened hobby in inner controls is, in component, due to significant losses incurred by means of several agencies (Winny et al., 2023). He defined that; an evaluation of the troubles related to losses indicated that they could in all likelihood have been averted had the groups maintained effective inner manipulate systems. Such structures might have avoided or enabled in advance detection of issues that brought about losses in the employer, thereby proscribing harm to the organization (Racheal et al., 2023). Inner controls are usually instituted by means of a business enterprise to offer reasonable warranty about the success of an entity's goals with reference to reliability of the monetary reporting, effectiveness and efficiency of operations and compliance with applicable laws and guidelines (Gracious, 2023). in

this regard, MML operates a sturdy responsibility device which rests on inner controls and oversight mechanisms, and gear to promote transparency and integrity. office of internal Oversight services (OIOS) oversaw the use of sources and body of workers of the enterprise via the provision of audit, research, inspection, and assessment offerings. OIOS promoted accountable management of assets, a way of life of accountability and transparency, and advanced programme overall performance (Christopher, Moses, Muhindo, & Muhammad, 2022). however, notwithstanding implementation of internal controls, MML has frequently been criticized for being a failure. This looks at for that reason sought to establish the relationship among internal controls and performance of MML looking at manage surroundings, monitoring and manipulate activities.

Research Objectives

1. To establish the relationship between control environment and performance at MML Ltd.
2. To investigate the relationship between monitoring and organisational performance at MML Ltd.
3. To examine the relationship between control activities and organisational performance at MML Ltd.

Research questions.

1. What is the relationship between control environment and organisational performance at MML?
2. What is the relationship between monitoring and organisational performance at MML?
3. How do control activities affect organisational performance at MML?

Methodology

Research Design

The study used a cross sectional research design; a cross section research used in order to enable one-time investigation of the study (sekaran, 2003). In this study, numerical and descriptive information was used, giving both quantitative and qualitative research dimension like sampling, data collection, quality control and analysis. Quantitative research was used to capture details of the study which can be expressed in numerical terms like percentages, ratios, population and sample size and it will be appropriate because it will be the basis for drawing

statistical inferences by relating internal controls and organisational performance while Qualitative data supplemented the quantitative data by providing detailed information in form of statements from interviews for in-depth analysis.

Study population.

The study population was 46 both from Managerial staff and technical staff at Medical and Molecular Laboratories Limited Mulago Hospital Kampala Uganda. These staff had the necessary information for the study of the internal control system and organisation performance

Determination of the Sample size.

The sample in this study was restricted to the respondents of MML and for the purpose of this study; a sample size was determined using Slovene's Formula to come up with appropriate sample size to be used in the study. Sloven (1961) formula states that, given a population, the minimum Sample size is given by: The sample size was calculated mathematically using the formula below;

n

Where; n = the sample size

N = total population of respondents.

α = the level of significance, that is 0.05

$n=40$

Therefore $n = 40$

A sample size of 40 respondents was selected to participate in the study.

Sampling technique.

The sample was selected using two sampling, namely; probability and non-probabilistic sampling techniques whereby purposive sampling, and simple random sampling methods was used. Purposive sampling was used to handpick respondents in categories that are assumed to have varying knowledge relevant to this study. Purposive sampling in particular was employed to select managerial staff. Simple random sampling was used to select respondent from the population which have people with similar levels of knowledge and experience, the techniques focused on element that all member get equal and independent chance of being selected so as to minimize bias, simple random sampling was applied on technical staff.

Data Collection Methods

Two methods of data collection were adopted by the study. These were namely, self-administered questionnaire (SAQ) and interview.

Questionnaire Survey

The proposed study was largely quantitative survey involving staff of the organisation. Therefore, the data collection method adopted was the survey, which involved the use of self-administered questionnaires (SAQs). This method enabled the researcher to cover the respondents quickly and at reasonable cost (Bordens & Abbott, 2011). The SAQ based method was very suitable for the sampled respondents because they could easily respond to the questions because of their proficiency in the English Language which was used in the questionnaire survey.

Data analysis.

Qualitative Data

The qualitative data collected was coded and grouped according to the study objectives and emerging themes. Analysis was carried through thematic analysis using SPSS (Nelson et al., 2022). Thematic analysis ensured that clusters of text with similar meaning are presented together (Devetak, Glažar & Vogrinc, 2010). This enabled making of comparison between qualitative and quantitative data.

Quantitative Data

Quantitative data was analysed at different levels, namely univariate and bivariate. At univariate level, the data was based on percentages from the frequency tables and descriptive statistics such as the mean. At bivariate level, the dependent variable (DV), organisational performance was correlated and regressed on internal controls the independent variables (IVs). Eviews was used in the analyzing of data (Nelson et al., 2023).

Results

Table 1: Frequencies, Percentages and Means on Organizational Performance

Organizational Performance	SD	D	U	A	SA	Mean
Staff requirements are provided in a timely manner	3*	5	4	13	6	3.41
	10.3%	16.8%	12.9%	41.9%	18.1%	
Staff support is of high quality	1*	1	3	19	7	3.54
	1.9%	4.5%	11.0%	60.6%	21.9%	
Duties of the organization are efficiently executed	3*	3	0	16	9	3.78
	9.0%	11.0%	0.6%	51.6%	27.7%	
Programs are effectively implemented	-	3*	6	12	10	3.61
	-	9.7%	20.6%	38.7%	31.0%	
Programs competently implemented	5*	7	0	11	8	3.35
	15.5%	21.9%	1.3%	34.8%	26.5%	
Programs are implemented with high effort	5*	7	0	11	8	3.55
	15.5%	21.9%	1.3%	34.8%	26.5%	
Staff easily access their operational requirements	1*	6	2	14	8	3.70
	3.9%	18.7%	6.5%	45.2%	25.8%	

There is improvement in the handling of projects	1*	6	0	19	5	3.67
	3.9%	18.7%	0.6%	60.0%	16.8%	
Activities are performed excellently by staff	1*	1	2	22	5	3.97
	1.9%	3.9%	6.5%	70.3%	17.4%	
The outcomes of programs can be verified	0*	1	1	25	4	3.97
	0.6%	4.5%	2.6%	81.3%	11.0%	

* Cells for frequencies

The results in Table 1 on whether staff requirements were provided in a timely manner, cumulatively the results showed that the larger percentage (60.0%) of the respondents agreed while 27.1% disagreed and 12% were undecided. The mean = 3.41 was close to code 3 close the median score, that is the average which suggested that the respondent's undecided. Undecided being the average, the results suggested staff requirements were provided in a fairly timely manner (Mark et al., 2023).

Regarding whether staff support was of high quality, cumulatively, the majority percentage (72.5%) of the respondents agreed while 11.0% were undecided and 6.4% disagreed. The mean = 3.54 was close to four, which on the likert scale used to measure the items corresponded with agreed.

In relation to the above, as to whether duties of the organization were efficiently executed, cumulatively the majority percentage (79.3%) of the respondents agreed with 20.0 % disagreeing and 0.6% being undecided. The mean = 3.78 was close to four meaning that the respondents agreed (Services et al., 2023). These results suggested that the duties of the organization were efficiently executed. In relation to the above, as regards whether programs were effectively implemented, cumulatively the majority percentage (69.7%) agreed while 20.6% were undecided and 9.7% disagreed. The mean = 3.61 was close to four meaning that the respondents agreed. These results implied that the respondents agreed that programs were effectively implemented. In the interviews the respondents largely indicated that the duties of the organization were efficiently and effectively executed. The views above reflect the results of the descriptive statistics and this suggest that duties of the organization were efficiently executed (Paul et al., 2023).

As to whether programs were competently implemented, cumulatively the larger percentage (61.3%) agreed with 37.4% disagreeing and 1.3% being undecided. The mean = 3.35 was close to median score, three, meaning that the respondents were undecided. Nevertheless, the mean close to the median score, three which is the average suggested that implementation of programs was fair. Concerning programs were implemented with high effort, cumulatively the larger percentage (61.3%) agreed with 37.4% disagreeing while 1.3% was undecided. The mean = 3.55 was close to four above the median score which suggested that the respondents agreed. In the interviews, several issues relating to programs being implemented with high effort were given (Ramadhan et al., 2023). One respondent stated, the views above show that MML was trying to implement its programs.

With respect to staff easily accessing their operational requirements, cumulatively the majority percentage (71.1%) of the respondents agreed with 22.6% disagreeing while 6.5% were undecided. The mean = 3.70 tended towards four above the median score which suggested that the respondents agreed. The mean being above the average, the results indicated that largely, staff easily accessing their operational requirements. With regard to there being improvement in the handling of projects, cumulatively the majority percentage (76.8%) of the respondents agreed while 6.5% disagreed and 5.8% disagreed. The mean = 3.67 was close to four above the median score which suggested that the respondents agreed. The mean being above the average, the results indicated that improvement in the handling of projects was good. Relatedly, with respect to activities being performed excellently by staff, cumulatively the majority percentage (87.7%) of the respondents agreed while 6.5% were undecided and 5.8% disagreed. The mean = 3.97 close to four suggested that the respondents agreed. This means that there was good performance of activities by staff.

As regards whether the outcomes of programs could be verified, cumulatively the majority percentage (92.3%) of the respondents agreed with 5.1 % disagreeing while 2.6% were undecided. The mean = 3.97 was close to four meaning that the respondents agreed. Therefore, the results above suggested that the outcomes of programs could be verified. To establish an overall picture of how the respondents rated organizational performance of the organization, an average index of organizational performance was computed for the 10 items measuring the same (Tasha et al., 2023). The summary of the statistics for the items were the mean = 3.65, median = 3.60 and standard deviation = 0.58. The results showed that mean and the median were almost equal implying normal distribution of the results. Besides the low standard deviation suggested low dispersion and the mean close to four indicated that the respondents agreed that organizational performance was good. This meant that the respondents rated performance of MML was good.

Internal Controls and Organizational Performance

Table 2: Frequencies, Percentages and Means on Control Environment

Control Environment	SD	D	U	A	SA	Mean
Ethics are highly practiced in performance	3*	5	3	16	4	3.36
	11.1%	17.0%	8.5%	51.6%	11.8%	
There is integrity in management	1*	3	4	17	6	3.74
	4.5%	10.3%	11.6%	53.5%	20.0%	
Ethical guidance is provided to staff	0*	2	8	12	9	3.80
	2.6%	7.1%	25.2%	38.1%	27.1%	
The vision and mission of the organization is well defined	1*	1	8	9	12	3.98
	2.6%	4.5%	25.2%	27.7%	40.0%	
The lines of authority are clear with accountability channels known to staff	1*	2	1	18	9	3.99
	3.2%	7.1%	3.9%	59.4%	26.5%	

Supervisors identify daily routine and short-term employee deficiencies for correction	-	3*	3	23	2	3.77
	-	9.7%	9.0%	75.5%	5.8%	
Staff performance appraisal is carried out	-	0*	1	22	8	4.21
	-	0.6%	3.2%	70.3%	25.8%	

The results in Table 2 regarding whether ethics were highly practiced in performance cumulatively had the majority percentage (63.4%) of the respondents agreeing with 28.1% disagreeing and 8.5% being undecided. The mean = 3.36 which on the five-point Likert scale (from a minimum of 1 for the worst-case scenario strongly disagree to a maximum of 5, which is the best-case scenario strongly agree) that was used to measure responses was close to 3 which signified undecided. The mean therefore indicated that the respondents fairly ethical were highly practices in performance.

In relation to the above, with respect to there being integrity in management, cumulatively the majority percentage (70.5%) of the respondents agreed with 14.7% disagreeing and 11.6% being undecided. The mean = 3.74 close to four suggested that the respondents agreed. This implied that the respondents agreed that there was integrity in management.

With respect to the vision and mission of the organization being well defined, cumulatively the majority percentage (67.7 %) of the respondents agreed while 25.2% were undecided and 7.1% disagreed. The mean = 3.98 close to four, indicated that the respondents agreed. The high mean suggested there borrowers' compliance with covenants was monitored. This means that vision and mission of the organization being well defined.

Concerning whether the lines of authority were clear with accountability channels known to staff, majority percentage (85.9%) of the respondents agreed with 10.3% disagreeing and 3.2% being undecided. The mean = 3.99 close to four corresponded with agree. This high mean suggested that the respondents indicated that the lines of authority were clear with accountability channels known to staff. In relation to the above, as to whether supervisors identified daily routine and short-term employee deficiencies for correction, cumulatively the majority percentage (81.3%) of the respondents agreed with 9.7% disagreeing and 9.0% being undecided. The mean = 3.77 close to four suggested that the respondents agreed. This means that the respondents indicated that supervisors identified daily routine and short-term employee deficiencies for correction. In the interviews, the respondents revealed that lines of administration clear and employees were governed under a hierarchy. Team leaders and supervisors were responsible for the management of their staff and this promoted accountability in the organization.

Concerning whether staff performance appraisal was carried out, cumulatively the majority percentage (96.1%) agreed while 3.2% were undecided and 0.6% disagreed. The mean 4.21 was close to four which implied that the respondents agreed.

Correlation Analysis between Control Environment and Performance**Table 3: Correlation Results on Control Environment and Organizational Performance**

		Organizational Performance	Control Environment
Organizational Performance	Pearson Correlation	1	0.824**
	Sig. (2-tailed)		0.000
	N	31	31
Control Environment	Pearson Correlation	0.824**	1
	Sig. (2-tailed)	0.000	
	N	31	31

** . Correlation is significant at the 0.01 level (2-tailed).

** . Correlation is significant at the 0.01 level (2-tailed).

The results in Table 3 suggest that there was a positive significant relationship between control environment and organizational performance ($r = 0.824$, $p < 0.000$). The critical value was significant at below 0.01 level indicating the acceptance of the research hypotheses that there was a positive significant relationship between control environment and organizational performance.

Linear Regression Model for Prediction of Organizational Performance using Control Environment**Table 4: Regression of Organizational Performance on Control Environment**

Model	Standardized β	Sig. P
Control Environment	0.824	0.000
Adjusted $R^2 = 0.676$ $F = 31.67$, $p = 0.000$		

a. Dependent Variable: Organizational Performance

The results in Table 4 show that, control environment explained 67.6% of the variation of organizational performance, (adjusted $R^2 = 0.676$). This means that 32.4% was accounted for by other factors not considered in this study. The regression model was good ($F = 31.67$, $p = 0.000 < 0.05$). These results showed that control environment ($\beta = 0.824$, $p = 0.000$) significantly predicted organizational performance.

Monitoring and performance of MML

Table 5: Frequencies, Percentages and Means on Monitoring

Monitoring	SD	D	U	A	SA	Mean
There is effective monitoring of proper use of resources	2*	8	4	12	5	3.39
	5.2%	25.2%	13.5%	38.1%	18.1%	
Management carries out a continuous performance monitoring process	1*	5	2	18	5	3.66
	3.9%	16.1%	6.5%	57.4%	16.1%	
Management reviews staff performance according to the defined standards of the organization	1*	2	4	21	4	3.81
Monitoring is carried out by teams of monitors	1*	1	1	24	4	3.94
	2.6%	4.5%	3.2%	75.5%	14.2%	
There are regular performance inspections	1*	2	0	22	6	4.07
	1.9%	6.5%	0.6%	71.0%	20.0%	

The results in Table 5 on whether there was effective monitoring of proper use of resources, cumulatively the larger percentage (56.2%) agreed while 30.2% disagreed and 13.5% were undecided. The mean = 3.39 close to the median score, three, suggested that the respondents were undecided. The mean close to the average suggested that monitoring of proper use of resources was fair. In the interviews, the respondents revealed that there were different levels of administration that carried out monitoring. It was indicated that there were different officials responsible for monitoring of the use of resources. However, the respondents explained that considering the nature of operations the organization was involved in, that is peace keeping missions, it was important that mandate and priority remained fluid with the goal being to meet the objective of the bigger picture (Allan et al., 2023). This thus sometimes did not necessarily mean effective adherence to industrial best practices. However, because of separation of duties and different reporting levels, there was effective monitoring of the use of resources. The results above suggest that the organization had some mechanisms of monitoring to ensure effective use of resources.

With respect to management carrying out a continuous performance monitoring process, cumulatively the majority percentage (73.5%) of the respondents agreed while 20.0% disagreed and 6.5% were undecided. The mean = 3.66 close to four suggested that the respondents agreed. The mean above average implied continuous performance monitoring process was good. In relation to the above, as regards whether management reviewed staff performance according to the defined standards of the organization, cumulatively the majority percentage (79.4%) of the respondents agreed while 12.3% were undecided and 8.4% disagreed. The mean = 3.81 that was close to four

signified that the respondents agreed. The above results suggest that respondents agreed that management reviewed staff performance according to the defined standards of the organization. In the interviews, the respondents revealed that staff were monitored through a continuous appraisal process. Accordingly, staff were monitored by their different superiors such as supervisors. Besides, the staff filled the e-PAS form and this stipulated staff performance standards (Victoria et al., 2023).

With regard to whether monitoring was carried out by teams of monitors, cumulatively the majority percentage (89.7%) of the respondents agreed with 7.1% disagreeing and 3.2% were undecided. The mean = 3.94 close to four suggested that the respondents agreed. The mean above average implied monitoring was carried out by teams of monitors. Relatedly, with respect to there being regular performance inspections, cumulatively the majority percentage (91.0%) of the respondents agreed while 8.4% disagreed and 0.6% were undecided. The results above therefore mean that there were regular performance inspections.

Correlation Analysis for Monitoring and Organizational Performance

To find out whether there was a relationship between monitoring and organizational performance, a correlation analysis was carried out. The results are presented in Table 4.8.

Table 6: Correlation Results on Monitoring and Organizational Performance

		Organizational Performance	Monitoring
Organizational Performance	Pearson Correlation	1	0.312**
	Sig. (2-tailed)		0.000
	N	31	31
Monitoring	Pearson Correlation	0.312**	1
	Sig. (2-tailed)	0.000	
	N	31	31

**. Correlation is significant at the 0.01 level (2-tailed).

The results in Table 6 suggest that there was a positive significant relationship between monitoring and organizational performance ($r = 0.312$, $p < 0.000$). The critical value was significant at below 0.01 level indicating the acceptance of the research hypotheses that there was a positive significant relationship between monitoring and organizational performance (Faith et al., 2023).

Linear Regression Model for Prediction of Organizational Performance using Monitoring

At the confirmatory level, to ascertain whether organizational performance was predicted by monitoring, the dependent variable namely, organizational performance was regressed on monitoring the independent variable. The results are represented Table 7.

Table 7: Regression of Organizational Performance on Monitoring

Model	Standardized β	Sig. P
Monitoring	0.312	0.000
Adjusted $R^2 = 0.090$ $F = 12.1919$, $p = 0.000$		

a. Dependent Variable: Organizational Performance

The results in Table 7 show that, monitoring explained 9.0% of the variation of organisational performance, (adjusted $R^2 = 0.090$). This means that 91.0% was accounted for by other factors not considered in this study. The regression model was good ($F = 12.1919$, $p = 0.000 < 0.05$). These results showed that control environment ($\beta = 0.312$, $p = 0.000$) significantly predicted organisational performance (Wegulo et al., 2023).

Control Activities and performance of MML

Table 8: Frequencies, Percentages and Means on Control Activities

Control Activities	SD	D	U	A	SA	Mean
Access lock systems have been installed	0* 1.3%	3 11.0%	1 3.9%	20 65.2%	7 18.7%	3.89
Staff use badge when on duty	3* 9.7%	6 19.4%	3 8.4%	13 43.2%	6 19.4%	3.43
Duties for each staff are well specified and segregated	1* 3.9%	3 11.0%	1 3.2%	21 67.7%	5 14.2%	3.77
Proper book keeping is ensured	1* 2.6%	1 2.6%	1 1.9%	23 76.1%	5 16.8%	4.02
Internal auditors exist	- -	2* 5.8%	1 2.6%	20 65.8%	8 25.8%	4.12
Authorization is required for every activity	1* 2.6%	5 16.8%	8 24.5%	9 28.4%	8 27.7%	3.62
The organization attracts staff of integrity	2* 5.2%	4 12.9%	3 8.4%	18 58.7%	4 14.8%	3.65

The results in Table 8 whether access lock systems had been installed showed that cumulatively the majority percent (83.9%) of the respondents agreed with 12.3% disagreeing and 3.9% being undecided. The mean = 4.11 was close to four which on the five-point Likert scale (from a minimum of 1 for the worst-case scenario strongly disagree to a maximum of 5, which is the best-case scenario strongly agree) used corresponded with agree. This suggested that the respondents indicated that installation of access lock systems was good. In the interviews, the respondents indicated that there was use of safes, lock and key, use of passwords in computers, access doors, CCTV cameras, registers, security officers, lockable cabins, security checks, stock taking and internal audit among others. The respondents indicated that these helped in ensuring the organization's inventory and cash among others did not get out illegally. This means that the organization had installed a lock system to protect its resources.

As to whether staff used badges when on duty, cumulatively the larger percentage (62.5%) of the respondents agreed while 29.1% disagreed and 8.4% were undecided. The mean = 3.43 was close to three that corresponded with undecided. Undecided being the average, this suggested fairly staff used badges while at work. In the interviews, it was revealed that staff had identification tags. However, it was revealed that except on specific occasions or for those involved in security, wearing badges of identification tags was not mandatory. Nevertheless, as with the descriptive results, the interview results also showed that there was the use of badges by staff.

As regards duties for each staff being well specified and segregated, the majority percentage (81.9%) of the respondents while 14.9% disagreed and 3.2% were undecided. The mean = 3.77 was close to four which corresponded with agreed. These results thus mean that duties for each staff being well specified and segregated. In the interviews, it was revealed that different staff had different duties and with each staff with a duty of description. Therefore, each person handled responsibilities specific to his/ her role as delegated by the organization (Christopher, Moses, Muhindo, & Komunda, 2022).

Concerning whether proper book keeping was ensured, cumulatively the majority (92.1%) of the respondents agreed while 5.2% were disagreed and 1.9% were undecided. The mean = 4.02 close to four corresponded with agree. The high mean suggested that the respondents agreed that proper book keeping was ensured. In relation to the above, as to whether internal auditors existed, cumulatively majority percent (91.6%) of the respondents agreed while 5.8% disagreed and 2.6% were undecided. The mean = 4.12 close to four suggested that the respondents agreed. This implied that the respondents indicated that internal auditors existed. In the interviews, regarding proper book keeping, the respondents revealed that accounting officers were required to produce credible financial reports, data capture and record keeping. The respondents also revealed that the internal audit department was responsible for checking the books of accounts of the organization. One respondent stated, "Accounting officers have to ensure that proper accountability has to be presented to management and this protects the finances of the organization from being misappropriated." The results presented here show that the organization ensured proper book keeping.

As to whether authorization was required for every activity, cumulatively the larger percentage (56.1%) agreed while 19.3% disagreed and 24.5% were undecided. The mean = 3.62 close to four implied that the respondents agreed.

This thus meant that authorization was largely required for every activity. In the interviews, it was revealed that responsibilities were defined in people's appointments and their job descriptions. However, for particular activities especially those involving use of funds, there was need for approval/ authorization. It was pointed out that the team leaders, supervisors and all those in managerial positions had to make approvals according to the individual activity. The respondents revealed that authorization was done by administrators according to their delegation of authority. Therefore, as with the results of the descriptive statistics, the above views indicate that authorization was required while executing duties of the organization.

In relation to the organization attracting staff of integrity, cumulatively the majority percent (73.5%) agreed while 18.1% disagreed and 8.4% were undecided. The mean = 3.65 close to four suggested that the respondents agreed. This means largely organization attracted staff of integrity. In the interviews, the respondents indicated that during the recruitment and selection process, the organization tried to ensure that people of integrity were recruited. Thus this included checking their criminal record, asking the recruits to have recommendation from credible referees, subjecting them to rigorous interviews and then keeping staff on probation to prove their worth. The above results mean that the organization tried to ensure that it recruited staff of integrity. This means that the organization attracted staff of integrity.

Correlation Analysis between Control Activities and Organisational Performance

To find out whether there was a relationship between control activities and organisational performance, a correlation analysis was carried out. The results are presented in Table 9.

Table 9: Correlation Results on Monitoring and Organisational Performance

		Organisational Performance	Control Activities
Organisational Performance	Pearson Correlation	1	0.477**
	Sig. (2-tailed)		0.000
	N	31	31
Control Activities	Pearson Correlation	0.477**	1
	Sig. (2-tailed)	0.000	
	N	31	31

** . Correlation is significant at the 0.01 level (2-tailed).

The results in Table 9 suggest that there was a positive significant relationship between control activities and organisational performance ($r = 0.477$, $p < 0.000$). The critical value was significant at below 0.01 level indicating

the acceptance of the research hypotheses that there was a positive significant relationship between control activities and organisational performance.

Linear Regression Model for Prediction of Organisational Performance using Control Activities

At the confirmatory level, to ascertain whether organisational performance was predicted by control activities, the dependent variable namely, organisational performance was regressed on control activities the independent variable. The results are represented Table 10.

Table 10: Regression of Organisational Performance on Control Activities

Model	Standardized β	Sig. P
Monitoring	0.412	0.000
Adjusted $R^2 = 0.190$ $F = 13.1219$, $p = 0.000$		

a. Dependent Variable: Organisational Performance

The results in Table 10 show that, control activities explained 19.0% of the variation of organisational performance, (adjusted $R^2 = 0.190$). This means that 81.0% was accounted for by other factors not considered in this study. The regression model was good ($F = 12.1919$, $p = 0.000 < 0.05$). These results showed that control activities ($\beta = 13.1219$, $p = 0.000$) significantly predicted organisational performance (Damasus et al., 2023).

Conclusions

The control environment relates to performance of public institutions. This is because an organization characterized by ethics, integrity in management which provides ethical guidance, with a well-defined vision and mission, clear lines of authority and appraisal will perform effectively.

Monitoring relates to organizational performance. This is because effective monitoring proper use of resources, a continuous performance monitoring process, review of staff performance, monitoring by teams and regular performance inspections influenced performance of organizations.

Recommendations

Public organisations, NGOs/ private organisations and government agencies should establish a control environment that can enhance organisational performance. This should be through emphasizing ethics, integrity in management, establishing a well-defined vision and mission, clear lines of authority and employee appraisal.

Public organisations, NGOs/ private organisations and government agencies should implement a monitoring system that influences organisational performance. This should be through carrying out effective monitoring proper use of resources, a continuous performance monitoring process, review of staff performance, monitoring by teams and regular performance inspections.

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