

Relationship Between Internal Control Activities and Financial Performance of Municipal Urban Councils in Northern Uganda: A Case of Kitgum Municipal Urban Council, Uganda

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Abstract

This study explored the relationship between internal control activities and FP in KMUC. A descriptive research survey design was adopted using both qualitative and quantitative methods. The study targeted 70 respondents but 58 returned the survey questions, indicating a response rate of 83%. Stratified sampling techniques were used to select administrative staff, and purposive sampling used to select political leaders and top-level administrators. Data analysis involved frequencies, percentages and inferential statistics such as correlations, and coefficient of determinations. Findings revealed a moderate positive relationship (0.271*) between internal control activities and FP. The study concluded that internal control activities positively affected FP. The study recommended that KMUC should employ professional members of the Institute of Certified Public Accountants of Uganda in the Internal Audit Department since 36.2% of the respondents opposed sufficient staffing of the department which is the custodian of the ICS.

Keywords: Internal Control Activities, Financial Performance, Public Administration, Accountants, Municipal Council.

Introduction

It is generally believed that the enforcement of internal control systems (ICS) will always lead to improved financial performance (FP) (Alex & Kazaara, 2023). Internal control systems in place improve the reporting process and thereby strengthen the accountability function of management (T. Christopher, 2022). “However, the likelihood of success is affected by limitations inherent in all internal control systems” (Faith et al., 2023). This chapter provides an overview of the background of Decentralization Policy, background of the study, problem definition, purpose of the study, objectives of the study, research questions, scope of the study, significance of the study and conceptual framework.

According to (T. Christopher, 2022), internal control includes five components: the control environment, the entity's risk assessment process, information and communication systems, control activities, and control monitoring. However, for the purposes of this study, the research will be narrowed down to three components of internal control systems. These are control activities, internal audit and control environment. Statement on Standard Auditing Procedures No. 6 (SAP 6) defines internal control as “the organization's plan and all methods and procedures adopted by the management of the entity to help achieve management's objectives by ensuring, as far as possible, order. and the effective conduct of its business, including compliance with management principles, asset protection, fraud and error prevention and detection, accuracy and completeness of accounting records, and timely preparation of reliable financial information” (Gracious, 2023).

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From the above, it is worth noting that properly implemented internal control will ensure the completeness of all transactions carried out by the accounting entity; that the entity's assets are protected from theft and misuse; that the transactions in the financial statements are shown in the corresponding amount; that all assets in the financial statements exist; that all assets in the company's financial statements are regularly revalued and recoverable amounts are stated and transactions are presented in accordance with generally accepted accounting principles (Racheal et al., 2023).

Internal controls refer to measures put in place by organizations to ensure the achievement of the goals, objectives and mission of the organization (Ejoh & Ejom, 2014, p. 133). In government, such controls are established by various legal documents and managed by the internal audit department to ensure that the board's objectives are effectively achieved for good financial results (Faith et al., 2023).

On the other hand, financial controls include objective criteria such as return on investment (ROI) in evaluating a manager's performance at the business level. They are similar to what Eisenhardt (1985, p. 134) referred to as output controls. Thus, top-level managers set financial goals for each business and measure business-level manager performance against those goals. Such an approach can be problematic if the degree of interdependence between business units is high (Wegulo et al., 2023). Hayes (2005, p. 823) notes that "The three main categories of management objectives include efficient operations, financial reporting and regulatory compliance". Effective operation means protecting the assets of the organization, physical assets, cash and intangible assets such as receivables, important documents and confidential records of the entity must not be misused or accidentally destroyed. The objective of financial records requires accurate information for internal decisions, as management has a legal and professional responsibility to ensure that information is prepared fairly in accordance with applicable accounting standards (Tasha et al., 2023). Organizations must also comply with a number of laws and tax and environmental laws. According to (Brighton et al., 2023), approximately three-quarters of the 500 largest publicly held US corporations voluntarily publicly declare management's responsibility for properly reporting financial results as well as maintaining an effective internal control system. He argues that virtually all of these companies use the same strategies to meet management's internal control responsibilities. These include references to segregation of duties, staff selection and training programs, the outcome of the internal audit function, oversight by the board's audit committee, and the work of external auditors (Innocent et al., 2023). This can be compared to the audit committee created by the Public Finance Management Act (2015, p. 48).

Statement of the problem

The GOU has put in place the necessary authorities to empower the ICS in the MUC to set the financial performance of the MUC (Financial and Accounting Regulations, 2007). KMUC has always had an internal audit department to assist with ICS compliance, regulations and procedures. The Auditor General Conducts financial and compliance audits to provide assurance to lawmakers that the various sectors of government have managed their financial affairs in accordance with sound financial principles and legal framework and achieved their financial objectives (Moses et al., 2023). Despite all of the above, KMUC efforts still struggle with timely accountability, reliable reporting,

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compliance with laws, regulations and policies, fraud and misuse of council resources that have been exposed (Wegulo et al., 2023). KMUC, one of the oldest in Northern Uganda, was qualified apart from the opinion and one of the reasons for the opinion qualification was the District Public Accounts Committee (DPAC) assessment. Although internal auditors produced reports for four quarters, it was noted that DPAC was not reviewed (Auditor General's Annual Report, 2011, p. 354). Internal auditors are ICS administrators; so failure to address these issues as required by Part 16 of the LGFAR (2007, S.17) constitutes disregard for internal controls. This study investigated persistent poor FP from an ICS perspective, which has been ignored until now (Kazaara & Kazaara, 2023).

Objective of the study

To examine the relationship between internal control activities and financial performance in Kitgum Municipal Urban Council (KMUC);

Research question

What are the relationships between internal control activities and financial performance in KMUC?

Research Hypothesis

There is no significant positive relationship between internal control activities and financial performance in KMUC.

Methodology

This study adopted a cross-sectional survey design, together with a case study design, where both qualitative and quantitative paradigms were considered. Cross-sectional design was used because it allows collecting data at one point in time hence minimizing costs and time, putting into consideration the limited time and resources available (Saunders, 2007, p. 610). A case study was used because it allowed for intensive investigation and focuses on a case or a few cases of a phenomenon. The study took both quantitative and qualitative approaches because quantitative approach helps to describe nature of relationships between the study variables, while qualitative approach is an ideal method when a holistic and in-depth investigation is needed. This called for mixed methods approach or triangulation approach in the study, thus enabling the researcher to compare findings from both paradigms. The study population comprised all members of the Urban Technical Planning Committee (UTPC), Town Clerk (TC), all accounts Assistants (AA) and Senior Accounts Assistants (SAAs), all Community development officers (CDOs), members of the Urban Executive Committees, all members of the District Procurement Committees, and all the technical staff in the Internal Audit Department. The above categories of urban staff form the leadership in KMUC and are responsible for internal control systems in the urban Council.

Table 1: Showing Research respondent by category

S/N	Target population	Accessible population	Sample size	Sampling technique
1	Members of Urban planning committee	17	14	Stratified Sampling
2	Senior/ Accounts Assistants	05	05	Purposive sampling
3	Engineering staff	02	02	Purposive sampling
4	Community Development officers	02	02	Purposive sampling

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5	Urban executive Committee	05	5	Stratified Sampling
6	Administration staff	20	18	Purposive sampling
7	Contract committee	09	09	Purposive sampling
8	Audit Staff	04	04	Purposive sampling
9	Chief administrative officer	01	01	Purposive sampling
10	Members of Public accounts committee	05	03	Stratified Sampling
11	District executive committee	07	07	Purposive sampling
	Total	77	70	

Adapted and modified from the KMUC five-year development plan F/Y 2014/15, using Krejcie and Morgan's (1970) approach of sample selection. The researcher used both probability and non-probability sampling methods. Probability sampling is one in which every member of a population has a chance of being selected in the sample and the probability can be accurately determined. The combination of both methods limits bias in sample selection. Non-probability sampling is any sampling method where some element of the population has no chance of being selected or where selection cannot be accurately determined.

Stratified random sampling was used to select members of TPC, Accounts Assistants, Senior Accounts Assistants and Urban Executive Committee of Council. This technique was used to give more respondents in the population a chance to be part of the sample. To arrive at the sample, the researcher used proportional method where the accessible population was divided by the total accessible population of the study, multiplied by the total sample of the study.

Data was analyzed in form of tables, frequencies and percentages using SPSS & STATA (Nelson et al., 2022).

Results

Response rate, also referred to as return rate or completion rate, refers to the number of people who responded to the survey divided by the number of people in the sample, and is normally presented in form of percentages.

According to AAPOR (2015, p.52) a low response rate can give rise to sampling bias if the non-response is unequal among the participants regarding exposure and outcome. In this study the sample size was 70 but the study managed to get 58 members of staff as shown in the table below.

Table 2: Showing response rates of respondents

Category	Sample Size	Actual Response	Percentage
Administration Staff	65	53	80%
Politician/ Governance	5	5	100%
	70	58	83%

Source: primary data (2023)

According to Table 2 above, out of the 70 questionnaires administered 58 were returned fully completed, giving a response rate of 83% of which 84.5% comprised civil servants, 6.9% contracted employees and 8.6% politicians. All the 5 respondents targeted for interview were interviewed, giving a response rate of 100%. The overall response rate was 83% and with that high response rate the findings of the study were representative of the actual population and could be generalized as observed by Sekaran (2003, p.10).

Table 3: Showing the background information of respondents

Characteristics	Category	Frequency	Percentage (%)
Gender	Male	37	63.8%
	Female	21	36.2%
Age	Below 25 years	1	1.7%
	26-35 years	22	37.9%
	36-45 years	21	36.2%
	46-55 years	12	20.7%
	56 years and above	2	3.4%
Experience	Below five years	27	46.6%
	Over five years	31	53.4%
Level of education	Master's degree	6	10.3%
	Bachelor's degree	27	46.6%
	Diploma	21	36.2%
	Certificate	1	1.7%
	Secondary completed	1	1.7%
	Others	2	3.4%
Nature of employment	Civil service	49	84.5%
	Contract	4	6.9%
	Politician/ Governance	5	8.6%

Source: Primary data (2023)

From the above table and graphical representation, the majority of the respondents were male compared to female which shows exactly the gender distribution in KMUC. The male dominance in local government can contribute to lack of ability to perform as expected of them, leading to poor performance and corruption tendencies which tend to be more associated with male employees.

This table and graphical representation indicates that the majority of the respondents were in the age brackets between 26-35 years (37.9%) while 36.2% were in the age bracket of 36-45, while only 21.7% were below 25 years. This showed that most of the staff in KMUC was still in a very active stage and energetic to perform as required but that age bracket was also faced with lots of responsibilities and obligations which might drive them away from effective financial performance.

Results in table and graphical representation above shows that the majority of the respondents (53.4%) had been in service for over five years and only 46.5% had been in service for less than five years. This showed that the staff of KMUC had attained a reasonable amount of experience and balance which could be sufficient for them to register effective and efficient financial performance.

The above table and graphical representation shows that the majority of the respondents (46.6%) were holders of a Bachelor's degree, while 36.2% were holders of a Diploma and 10.3% held the Master's degree.

This showed that most of the staff in KMUC had attained a reasonable level of education which could be sufficient for them to register effective financial performance and adhered to internal control system.

This table and graphical representation shows that the majority of respondents were civil servants (84.5%), followed by politicians/governance (8.6%) and contracted employee. This showed that the staff was mostly civil servants who were sure of their jobs and there was job security which should enhance their performance to improve FP.

Establishment of Internal Control activities in Kitgum Municipal Urban Council

According to the data collected from the respondents, the researcher found out that 89.4% of the respondents strongly agreed that the internal control system exist in KMUC and 5% agreed, while 2% were not sure and 3.6% disagreed. This implies that the internal control system exists in KMUC and this could lead to improvement in FP.

Table 2: Showing the result of how internal control activities influence Financial Performance

Items	M	SD	D	N	A	SA
There exists appropriate approval and authorization mechanism in place in local government	4.1	2 3.4%	2 3.4%	2 3.4%	34 58.6%	18 31.0%
Appropriate disciplinary action taken for breach of approval and authorization systems in place	3.6	1 1.7%	8 13.8%	13 22.4%	25 43.1%	11 19%
Those in authority are aware of their power to approve and authorize transactions	4.2	2 3.4%	2 3.4%	1 1.7%	31 53.4%	22 37.9%
Approval and authorization are properly documented and referred to	4.0	0	5 8.6%	4 6.9%	34 58.6%	15 25.9%
There is strict adherence to approval and authorization systems in place	3.8	1 1.7%	7 12.0%	10 17.2%	32 55.2%	8 13.8%
Unauthorized transactions are not processed	3.7	1 1.7%	9 15.5%	12 20.7%	23 39.7%	13 22.4%

Delegated staffs have power to authorize	3.6	2 3.4%	6 10.3%	10 17.2%	35 60.3%	5 8.6%
There is respect for each other's role and duties in service delivery	3.5	4 6.9%	9 15.5%	9 15.5%	28 48.3%	8 13.8%
Controls are in place to avoid over spending	3.6	2 3.4%	11 19%	4 6.9%	32 55.2%	9 15.5%
There is supervision of junior staffs by senior staffs	3.8	0 6.9%	4 22.4%	13 51.7%	30 19.0%	11 19.0%
Our entity have clear segregation of duties	4.0	0 8.6%	5 8.6%	5 56.9%	33 25.9%	15 25.9%
Every employee work, check on the other	3.3	1 1.7%	11 19.0%	17 29.3%	25 43.1%	4 6.9%
There is supervision of junior staff by senior staff	3.8	0 6.9%	4 22.4%	13 51.7%	30 19.0%	11 19.0%
Our councilors and committees are independent	3.5	2 3.4%	7 12.1%	13 22.4%	32 55.2%	4 6.9%
It is impossible for one staff to have access to valuable information's without consent of a senior staff	3.6	1 1.7%	9 15.5%	15 25.9%	22 37.9%	11 19.0%
Staffs are in place to allow proper segregation of duty	3.3	4 6.9%	11 19.0%	11 19.0%	25 43.1%	7 12.1%
Duties and roles in Local government are properly segregated	3.8	1 1.7%	5 8.6%	7 12.1%	36 62.1%	9 15.5%
There is routine monitoring reports in local government	3.9	1 1.7%	7 12.1%	3 5.2%	33 56.9%	14 24.1%
Monitoring is done even if there is no allowance	3.6	2 3.4%	9 15.5%	7 12.1%	33 56.9%	7 12.1%
There exist respect for supervisors in place of work in local government	3.6	2 3.4%	10 17.2%	5 8.6%	36 62.1%	5 8.6%
Supervisors are aware of their roles in local government	3.8	1 1.7%	6 10.3%	7 12.1%	36 62.1%	8 13.8%
Executive are always in office supervising government activities	3.8	0 15.5%	9 6.9%	4 55.2%	32 22.4%	13 22.4%
Average mean	40					

Key for interpreting mean 1.00-2.99=Disagreed, 3.00=Not sure, 3.01-5.00 Agreed

Source: Primary data (2023)

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To analyze the findings, employees that strongly agreed and those who agreed were combined in one category of those who concurred with the item. In addition, employees who strongly disagreed and those who disagreed were combined in one category of those who opposed the items. Another category of employees was those who neither agree nor disagree not sure with the item. Thus the three categories of employees were compared. Interpretation was then drawn from the comparison of the three categories as shown below (Victoria et al., 2023).

The study findings in Table 4 show that internal control activities and FP positive (aggregate mean= 4.0)

Comparison of these items shows that the percentage of those who agreed ranged from 6.9% to 62.1%, while those who are not sure ranged from 1.7% to 29.3% and those who opposed ranged from 0% to 19%. From those comparisons it can be seen that the range of percentages of those who agreed is higher than those that were opposed and those that were not sure. The following is the interpretation (Faith et al., 2023).

The study respondents noted that there exists an appropriate approval and authorization mechanism in place (mean= 4.1) meaning that approval and authorization works in KMUC. The respondents also agreed that appropriate disciplinary action is taken for breach of approval and authorization (mean =3.6) implying that breach of approval and authorization is punishable. “..., *Un authorized transactions are not processed...*” (Oral interview) (Godfrey et al., 2023)

The respondents also agreed that those in authority are aware of their power to approve and authorize transactions (mean = 4.2), approval and authorization properly documented and referred to (mean = 4.0) and that there is strict adherence to approval and authorization (mean =3.7). This means that unauthorized transactions are not processed as stated by one of the key respondents during the interview, though one of the respondent states that, “*sometimes authorizations is done top to bottom instead of bottom top approach*” which may force some heads of departments to forward some transactions against their will (Brighton et al., 2023).

Respondents agreed that unauthorized transactions are not processed (mean = 3.7), delegated staff have power to authorize transactions (mean = 3.6) “*Delegated staffs have limited amounts of transactions to authorize which delay implementations incase the TC is out of station*”, one of the key informants noted during interview. The respondents also moderately concurred that there is respect for others’ roles and duties (mean = 3.5), controls are in place to avoid over spending (mean = 3.6) and junior staffs are supervised by senior staffs (mean = 3.8). “...*Supervision always leads to improved performance in any entity by identifying gaps and making corrections...*” (Key informants)

Respondents concurred that there is clear segregation of duties (mean = 4.0), every employee work check on the other (mean = 3.3) councilors and different committees are independent in doing their duties (mean = 3.5). No staff have access to valuable information without consent of a senior staff (mean = 3.6), staffs are in place to allow proper segregation of duty (mean = 3.3) and that duties and roles are properly segregated in the local government (mean =

3.8). This means that each and every employee concentrates on his or her tasks, hence improving FP in KMUC (F. Christopher et al., 2022).

According to Table 4, the respondents occurred that there is a routine monitoring report in KMUC (mean = 3.9), monitoring is done even if there is no allowance (mean = 3.6). This means that politicians are doing their oversight roles to ensure that diversion is detected early enough to improve FP. There is respect of supervisors in place of work in KMUC (mean = 3.6), supervisors are also aware of their roles (mean = 3.8) and executives are always in office supervising government activities (mean = 3.8). This means that there is coordination between the technocrats and policy makers since they are always in office, which leads to improved FP in KMUC.

Testing the influence of the internal control activities on Financial Performance

In order to determine the relationship between internal control activities and FP of KMUC, correlation and regression analyses were conducted. Pearson correlation coefficient (r) was used to determine the strength of the relationship between internal control activities and FP of KMUC.

Table 3: Relationship between internal control activities and Financial Performance

Internal Control Activities		Internal Control Activities	Financial performance
	Pearson Correlation	1	0.271*
	Sig-2-tailed)		0.039
	N	58	58
Financial performance	Pearson Correlation	0.271*	1
	Sig-2-tailed)	0.039	
	N	58	58

Source: Primary data (2023)

According to the result in Table 6, internal control activities and FP were found to have a significantly positive relationship ($r = 0.271$, $p < 0.05$). Thus the hypothesis which stated that there are positive relationship between internal control activities and FP is partially confirmed. This implies that internal control activities have positive effects on FP of KMUC (Micheal et al., 2023). In order to determine the extent to which internal control activities influences FP, the regression analysis was conducted. The results are summarized below:

Table 4: Correlation coefficient showing the influence of internal control activities on Financial Performance

R Square= 0.74, P=0.039		
	Standardized Coefficient	
	Beta	Sig.
Internal control activities	0.271	0.039

Source: Primary data (2023)

According to the result in the table 7 internal control activities significantly affects FP ($r = 0.271$). This means that internal control activities are a significant determinant of FP at KMUC. Since the correlation thus implies a casual effect as stated in the objective, the coefficient of determination which is a square of correlation coefficient ($r =$

0.74) was computed and expressed as a percentage to determine the variance in FP in KMUC due to internal Control activities (Nelson et al., 2023). Thus findings show that internal control activities accounted for 74% variance in FP in KMUC.

These findings were further subjected to a test of significance (p) and it is shown that the significance of correlation ($p = 0.039$) is more than the recommended critical significance at 0.05. This means that internal control activities have a positive significance effect on FP. This implies that FP at KMUC improves with improvement in internal control activities.

Discussion of the findings

The Internal Control system a component of control activities, control environment and auditing relates to the financial performance a component of timely accountability, reporting and compliance with laws, regulations and policies.

The researcher's findings showed that control activities have a significant positive relationship with financial performance. Control activities component includes policies and procedures designed to ensure that management directives are effectively implemented and these policies/ procedures provide guidance for timely responses, and thus aid in achieving the entity's objectives (Boyle, Cooper and Geiger, 2004, p.5).

The study findings are in agreement with the World Bank Report (2015, p.28) asserted that council control plays an important role in the review of government Annual Budget submission and performance; there are factors that could make councils roles more effective in proving controls to the entitles they serve; and could remedy significant shortcoming in council's review of government performance.

The study findings are in agreement with the study done in Kenya on the effects of internal control system on financial performance of sugar cane out growers which has been found to have statistically positive effects on financial performance and that the regression result of 42.8% can be explained by internal control system. Sanusi and Johari in the study of the effects of internal control system and financial management and accountability of NPOs: The prospect of mosques in Malaysia, found that there is correlation between all independent and dependent variables: Internal control, fund usage and accountability ($r = 0.313$, $r = 0.359$, $r = 0.279$) at $p < 0.05$.

Conclusions

The study concluded that internal control activities according to the hypothesis tested has significant effect on FP in KMUC and the majority of the respondents strongly agreed that when there is well formulated ICS and working, there will be improved level of financial performance. However, there were still elements of financial mismanagement when KMUC failed to account for about UGX 49 million during financial year 2012/2013, a result obtained from the Auditor General's Report for the period under review. Spending at source, loss of counterfeit receipts, and failure of the DPAC to review internal audit reports are some of the few cases affecting FP in KMUC.

The relationship between internal control activities and financial performance in KMUC was studied and the result showed that internal control system indeed significantly impacted on financial performance. This was evident when

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KMUC had an unqualified report/clean opinion from the Auditor General Report financial year 2013/2014.to date after recruiting SIA who oversees the implementation of ICS in the council.

Recommendations

The administration of KMUC should ensure that there exists effective and strong internal control activities and good financial policies, the right number of employees to enable segregation of duties, professional Accountants in audit and Finance departments to uphold ethical values in managing finances of the council.

The council should also establish strong and effective internal control procedures as provided for in the Local Government Financial and Accounting Regulations 2007 and Public Finance Management Act 2015 that can help to minimize risk. Clear procedures that can prevent misstatement in the financial statement before they occur are preferable, and these can only be enforced through strict adherence to control system that are put in place to improve financial performance and this can be achieved by employing professional members of the institute of certified public Accountants of Uganda as stipulated in the Accountants Act 2013.

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