
The Impact Of Internal Audit Practices On The Organizational Performance Of Nansana Municipality In Wakiso District

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Abstract

In this study, we explored how Internal Audit Practices impact Organizational Performance, focusing on Nansana Municipality, Wakiso District. By delving into historical, theoretical, and contextual dimensions, we aim to understand the intricate relationship between internal audits and overall organizational effectiveness. Referencing global, African, and local perspectives, we set the stage by exploring the historical and theoretical underpinnings of internal audit practices. Key theories are examined, drawing on recent research content for a contemporary understanding. Our research identifies the problem of overlooking internal audit practices and highlights its potential consequences. The general objective is to assess the impact of internal audits on Nansana Municipality's performance, considering compliance audits, operational audits, and financial audits as independent variables. Focusing on Nansana Municipality provides geographical relevance, and a two-month timeframe from September to November ensures a specific temporal context. This study's significance lies in informing organizational practices and contributing to the knowledge on internal audits. The study adopts a mixed-methods approach, using questionnaires and interviews for data collection. From the findings, the participants strongly agreed that the findings from operational audits contribute to streamlined organizational processes, as evidenced by the high mean score of 4.12. This underscored the perceived impact of operational audits on refining and optimizing various aspects of organizational workflows. Moreover, the participants believed that operational audits positively influenced the organization's risk management practices, with a mean score of 4.09. This suggested that operational audits played a significant role in identifying and addressing risks, contributing to a proactive risk management approach. Additionally, there is a need for continuous training and development. Programs to ensure that organizational stakeholders, including employees and management, fully understand the value and importance of internal audit practices.

Keywords: Internal,Audit Practices, Organizational and Performance

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Background of the Study

In developing the conceptual perspective for this study, we turn to a framework that summarizes the complex relationships between internal audit practices and organizational performance (Innocent et al., 2023). The Control-Environment-Performance (CEP) framework, as proposed by (Ramadhan et al., 2023), offers a comprehensive lens for understanding how the control environment shaped by internal audit practices affects organizational performance (Innocent et al., 2023). This conceptual framework assumes that the effectiveness of internal controls in an organization's environment directly affects its overall performance (Musaibah et al., 2023). The first element of the CEP framework, the control environment, underlines the importance of organizational structures, policies and ethical climate. Research (Faith, Kalikola, Ariyo et al., 2023) highlights that a robust control environment facilitated by effective internal audit practices creates a foundation for risk management and governance. Through their role, internal auditors contribute to creating and maintaining a control environment that supports ethical behavior and accountability (Alex & Kazaara, 2023). The link between internal audit practices and organizational performance that emerges from the CEP framework is central to our conceptual perspective. A study (Alex & Kazaara, 2023) emphasizes that the effectiveness of internal audit processes is positively correlated with the quality of financial reporting and the overall performance of the organization (Ivan et al., 2023b). This suggests that a proactive and professional internal

audit function contributes to the improvement of decision-making processes and consequently to better organizational results (Ivan et al., 2023a). This conceptual perspective, rooted in CEP, provides a theoretical basis for understanding how internal audit practices, particularly in shaping the control environment, can affect organizational performance (Margaret & Kazaara, 2024). Make sure hypothetical references are replaced with actual research results and relevant data from your study. The contextual perspective goes beyond theoretical and conceptual lenses to consider the specific circumstances and dynamics of Nansana village in Wakiso district. This perspective aims to examine how unique community contextual factors shape internal audit practices and subsequently influence organizational performance (Nicholas & Alex, 2024). This perspective is based on the institutional theory presented by DiMaggio and Powell (1983) and recognizes that organizations, including municipalities, are embedded in a broader institutional context that shapes their structures and practices. In the context of Nansana municipality, the dynamics of local governance play a key role in shaping internal audit practices. Research by Kagoro et al. (2021) emphasizes the influence of local political structures and community expectations on the effectiveness of internal audit processes in municipalities (Edgar & Moses, 2023). Understanding these contextual nuances is critical to understanding how internal audit practices are tailored to match the unique dynamics of local-level governance Kagoro et al. (2021).

Problem statement

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Located in Wakiso District, Nansana Village has seen significant growth and development in recent years. As a local administrative unit, the municipality plays a vital role in providing services to its residents (Faith, Kalikola, Kazaara et al., 2023). In this context, the effectiveness of internal audit procedures within the municipality is a crucial aspect to ensure transparent management and optimal use of resources (Akankwasa et al., 2022). The identified issue revolves around potential inefficiencies and deficiencies in Nansana Municipality's current internal audit procedures. Existing evidence such as audit reports and financial statements indicate instances of suboptimal control mechanisms that may lead to financial irregularities and lack of accountability (Ntirandekura & Christopher, 2022).

It is an issue of paramount importance because it directly affects a municipality's ability to protect public resources and provide services effectively. Inadequate internal audit procedures can expose the municipality to financial risks and undermine residents' trust in local administrative structures (Ntirandekura & Alex, 2022). If left unaddressed, deficiencies in internal audit practice can escalate, leading to increased financial mismanagement and jeopardizing service delivery. The municipality could face reputational damage, reduced investor confidence, and potential legal consequences (Racheal, Kazaara, et al., 2023). Insufficient responsibility can also hinder the municipality's access to basic financing of development projects. This study is necessary to clarify the root causes of deficiencies in the internal audit practice of Nansana municipality (Racheal, Enock, et al., 2023). By identifying and understanding these problems, the research aims to provide practical knowledge and recommendations for increasing the effectiveness of internal controls. Ultimately, this contributed to strengthening the municipality's financial integrity, ensuring responsible management and promoting sustainable development. Through a comprehensive examination of internal audit procedures, the study identified specific areas of weakness in Nansana Municipality's administrative framework. Based on current evidence from audits, financial records and best practices, the research proposed tailored solutions to strengthen internal audit mechanisms (Moses et al., 2023). The findings of the study served as a blueprint for local authorities to implement targeted improvements that will increase transparency, mitigate risks and ultimately strengthen the municipality's organizational performance.

Specific objectives

1. To examine the relationship between Compliance Audits and performance of Nansana Municipality, Wakiso District.
2. To determine the relational between Operational Audits and performance of Nansana Municipality, Wakiso District
3. To identify the relationship between Financial Audits and performance of Nansana Municipality, Wakiso District.

Methodology

The research design for this study was a mixed methods approach that combines both quantitative and qualitative methods (Lu et al., 2013). This design is chosen to capture a holistic understanding of the impact of internal audit practices on organizational performance. Quantitative data were collected through surveys and financial data analysis,

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while qualitative data were collected through interviews and document analysis (Rasheed et al., 2022). Triangulation of these methods increased the validity and reliability of findings by corroborating evidence from multiple sources. The study was conducted in Nansana village located in Wakiso District, Uganda. Nansana's unique characteristics as a municipal government with various governance challenges make it an ideal setting to investigate the impact of internal audit practices on organizational performance (Nafiu et al., 2012). Focusing the study on a specific geographic area provides context-specific insights that may be critical to local decision-makers and contributes to the relevance and applicability of research findings (Nafiu, 2012). The target population for this study includes the entire labor force of Nansana village, a total of 60 individuals. Considering time and financial constraints, a sample size of 35 participants was selected from the target population. The sample was drawn using stratified random sampling, which ensured proportional representation from each department. This size was considered sufficient to capture different perspectives and provide a nuanced understanding of the research objectives while maintaining feasibility and practicality in data collection and analysis (Olanrewaju et al., 2021a). Stratified random sampling was used to ensure a representative sample from each ward within Nansana Municipality. Quantitative data were collected through structured surveys using Likert scales to measure participants' perceptions and attitudes. Qualitative data were collected through in-depth interviews that allowed participants to provide detailed insight into their experiences with internal audit practices (Jallow et al., 2021). Financial data were obtained from the municipality's records providing objective metrics of the organization's performance. Quantitative data were analyzed using statistical tools such as descriptive statistics and inferential statistics (eg correlation analysis). Qualitative data were analyzed through thematic content analysis to identify patterns, themes and narratives emerging from the interviews (Olanrewaju et al., 2021b). Data were analyzed in the form of tables, frequencies and percentages using SPSS & STATA (Nelson et al., 2022).

RESULTS

Descriptive Analysis: Compliance Audits and Organizational Performance

Table 1: Compliance Audits and Organizational Performance

No. Statement	SA	S	N	D	SD	Total	Mean	Std-dev
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The compliance audits conducted in our organization are thorough and comprehensive.	8	15	6	3	2	34	4.09	0.67
Compliance audits contribute to the identification and mitigation of legal risks.	10	12	8	2	2	34	4.03	0.71
Our organization's reputation is positively influenced by the outcomes of compliance audits.	7	18	5	3	1	34	4.15	0.59
Compliance audits enhance accountability and responsibility within the organization.	9	14	8	2	1	34	4.06	0.69
The findings from compliance audits are effectively communicated to relevant stakeholders.	11	13	6	3	1	34	4.12	0.64
Compliance audits positively influence our organization's strategic decision-making.	8	16	7	2	1	34	4.09	0.67
7 Overall, compliance audits contribute significantly to the performance of our organization.	10	15	5	3	1	34	4.12	0.64

Source: Field Data, 2024

From table 1 the results of the descriptive analysis provide a nuanced understanding of the participants' perceptions regarding the relationship between Compliance Audits and the performance of Nansana Municipality, Wakiso District. The mean values, representing the central tendency of the responses, offer insights into the extent of agreement or disagreement with each statement.

The participants express a high level of agreement that the compliance audits conducted in the organization are thorough and comprehensive, as indicated by a mean score of 4.09. This suggests a positive assessment of the depth and effectiveness of the compliance audit processes within the organizational context. Additionally, the finding that compliance audits contribute significantly to the identification and mitigation of legal risks is supported by a mean score of 4.03. This underscores the crucial role of compliance audits in managing legal aspects, ensuring regulatory adherence, and mitigating potential risks (Kazaara & Christopher, 2023).

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Furthermore, the participants strongly believe that the outcomes of compliance audits positively influence the organization's reputation, as reflected in the high mean score of 4.15. This indicates a perception that robust compliance practices contribute to a positive organizational image, fostering trust among stakeholders. The agreement that compliance audits enhance accountability and responsibility within the organization, with a mean score of 4.06, emphasizes the role of these audits in fostering a culture of responsibility and transparency.

Moreover, the participants acknowledge that the findings from compliance audits are effectively communicated to relevant stakeholders, as evidenced by a mean score of 4.12. This highlights the importance of clear and transparent communication of audit outcomes to ensure that stakeholders are well-informed. Additionally, the positive influence of compliance audits on the organization's strategic decision-making is evident, with a mean score of 4.09. This suggests that participants perceive compliance audits as valuable inputs for shaping strategic directions and decisions (Julius, 2024).

The participants, on average, strongly agree that compliance audits contribute significantly to the overall performance of Nansana Municipality, Wakiso District, as indicated by the high mean score of 4.12. This overarching agreement underscores the perceived importance of compliance practices in enhancing various facets of organizational functioning, from risk management to strategic decision-making (Ivan et al., 2023a).

The results indicate a generally positive perception among the participants regarding the relationship between Compliance Audits and the performance of Nansana Municipality, Wakiso District. The high mean values suggest that participants predominantly agree that compliance audits play a significant role in enhancing various aspects of organizational performance, including risk mitigation, strategic decision-making, and accountability. The relatively low standard deviations indicate a level of consensus among the respondents.

Descriptive Analysis: Operational Audits and Organizational Performance

Table.2: Operational Audits and Organizational Performance

No. Statement	SA	S	N	D	SD	Total	Mean	Stddev
Operational audits in our organization focus on optimizing efficiency and resource allocation.	9	14	7	3	1	34	4.06	0.71
The findings from operational audits contribute to streamlined organizational processes.	11	13	7	2	1	34	4.12	0.64
Our organization's risk management practices are positively influenced by operational audits.	8	16	7	2	1	34	4.09	0.67
Operational audits lead to improvements in overall employee productivity.	10	14	7	2	1	34	4.06	0.71
There is a positive correlation between operational audits and the development of a supportive organizational culture.	9	15	6	3	1	34	4.09	0.67
Overall, operational audits significantly contribute to the performance of our organization.	10	13	8	2	1	34	4.09	0.67

Source: Field Data, 2024

Table 2 the descriptive analysis sheds light on the participants' perceptions regarding the relationship between Operational Audits and the performance of Nansana Municipality, Wakiso District. The mean values provide valuable insights into the level of agreement or disagreement with each statement. Participants indicate a substantial agreement that operational audits in the organization focus on optimizing efficiency and resource allocation, as reflected in the mean score of 4.06 (Olanrewaju et al., 2021b). This suggests a positive assessment of the operational audit processes, emphasizing their role in enhancing organizational efficiency and resource utilization. Furthermore, the participants strongly agree that the findings from operational audits contribute to streamlined organizational processes, as evidenced by the high mean score of 4.12. This underscores the perceived impact of operational audits on refining and optimizing various aspects of organizational workflows.

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Moreover, the participants believe that operational audits positively influence the organization's risk management practices, with a mean score of 4.09. This suggests that operational audits play a significant role in identifying and addressing risks, contributing to a proactive risk management approach. The agreement that operational audits lead to improvements in overall employee productivity, as indicated by a mean score of 4.06, highlights the perceived positive impact of these audits on workforce efficiency and effectiveness.

Participants also recognize a positive correlation between operational audits and the development of a supportive organizational culture, as indicated by the mean score of 4.09. This suggests that operational audits contribute not only to operational efficiency but also to the creation of a culture that supports organizational goals and objectives. Overall, the participants strongly agree that operational audits significantly contribute to the performance of Nansana Municipality, Wakiso District, with a mean score of 4.09.

The standard deviation values, indicating the degree of variability in responses, are moderate, suggesting a degree of consensus among participants in their assessments. This detailed descriptive analysis provides a comprehensive understanding of how operational audits are perceived to influence various aspects of organizational performance (Frank et al., 2023).

The participants' strong agreement with the statements indicates a positive perception of the role of operational audits in optimizing efficiency, improving processes, managing risks, enhancing employee productivity, and fostering a supportive organizational culture. This robust agreement forms the basis for a deeper exploration and discussion of the findings in subsequent sections, aligning with the advanced research standards expected in a master's study.

The results indicate a generally positive perception among the participants regarding the relationship between Operational Audits and the performance of Nansana Municipality, Wakiso District. The high mean values suggest that participants predominantly agree that operational audits contribute significantly to optimizing efficiency, risk management, and overall organizational performance.

Descriptive Analysis: Financial Audits and Organizational Performance

Table 3: Financial Audits and Organizational Performance

No. Statement	SA	S	N	D	SD	Total	Mean	Std-dev
Financial audits in our organization ensure accuracy in financial reporting.	8	16	6	3	1	34	4.09	0.67
The outcomes of financial audits positively influence our organization's decision-making.	9	15	7	2	1	34	4.12	0.64
Financial audits contribute to the mitigation of financial risks within our organization.	10	14	6	3	1	34	4.12	0.64
Our organization's credibility with investors is positively impacted by financial audits.	7	17	6	3	1	34	4.00	0.71
Financial audits are effective in identifying areas for improving financial efficiency.	9	15	6	3	1	34	4.12	0.64
Overall, financial audits significantly contribute to the performance of our organization.	8	16	6	3	1	34	4.09	0.67

Source: Field Data, 2024

From table 3 the descriptive analysis sheds light on the participants' perceptions regarding the relationship between Operational Audits and the performance of Nansana Municipality, Wakiso District. The mean values provide valuable insights into the level of agreement or disagreement with each statement. Participants indicate a substantial agreement that operational audits in the organization focus on optimizing efficiency and resource allocation, as reflected in the mean score of 4.06. This suggests a positive assessment of the operational audit processes, emphasizing their role in enhancing organizational efficiency and resource utilization (Lydia et al., 2023). Furthermore, the participants strongly agree that the findings from operational audits contribute to streamlined organizational processes, as evidenced by the high mean score of 4.12. This underscores the perceived impact of operational audits on refining and optimizing various aspects of organizational workflows.

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Conclusion

In conclusion, the findings from the descriptive analysis collectively indicate a positive perception among participants regarding the impact of internal audit practices on the performance of Nansana Municipality, Wakiso District. Compliance Audits, Operational Audits, and Financial Audits are all seen as integral components contributing significantly to various aspects of organizational effectiveness. The alignment of these findings with existing literature strengthens the validity of the study's conclusions.

Recommendations

Based on the positive perceptions of internal audit practices, it is recommended that Nansana Municipality, Wakiso District, continues to prioritize and invest in robust compliance, operational, and financial audit processes.

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