

Full Length Research Paper

Internal controls and financial accountability in a public health sector: An empirical investigation of a local government in Uganda

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This study aimed at examining the influence of internal controls on financial accountability in GILGHS, Uganda. The study's research design was cross-sectional. The study findings were derived from a sample of 127 health centers (unit of analysis), whose heads of department formed unit of inquiry. Data were amassed from respondents through questionnaires and their responses were aggregated to their corresponding health centers. SPSS was utilized to execute correlation and regression analysis. Subsequently, the findings demonstrated that internal controls positively and significantly predicted financial accountability. The implication is that GILGHS authorities need to reinforce a strong-willed internal control system to improve their financial accountability. The study was restricted to cross-sectional research design hence refuted the probability of generality in the context of other research designs. Future studies should consider this study within the perspective of other study designs. Besides, this study was carried out within the setting of GILGHS. Thus, the study appendage internal controls as an essential antecedent to financial accountability in GILGHS, Uganda.

Key words: Internal controls, financial accountability, local government.

INTRODUCTION

World over, local governments have been earmarked as decentralized units of central government established with an objective of bringing resources closer to its citizens (Aramide and Bashir, 2015; Oviasuyi et al., 2010). These resources to realize meaningful sustainable economic developments (Aramide and Bashir, 2015; Kimenyi, 2013; Oviasuyi et al., 2010), the local governments must ensure good governance at all levels

(Ibietan, 2013; Office of the Prime Minister, 2019; Office of the Auditor General, 2018), including the provision of affordable and better healthcare (Ong'unya and Kalenzi, 2019). This is because better healthcare is associated with human well-being; hence in return, boosts efficiency of life (Kimenyi, 2013). Healthcare is crucial to the healthy development of individuals, families and a country (Donev et al., 2013). Owing to this mandate, Local governments

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