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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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are required to rise to a high level of being accountable to its people in their decisions, actions and consequently exhibit a robust nous of responsibility in the utilization of public resources (Office of the Prime Minister, 2019; Dellaportas et al., 2012). Conceptually, accountability refers to the manner in which resources are effectively utilized in relation to their purpose Mohammed (2015), through assurance of reliable records, which seal confidence to the public in line with the financial reports produced (Eton et al., 2018). In this regard, organizations must act in accordance with all appropriate rules and regulations, and moral values that observe organization's objective as well as accounting policies (Adeyemi and Olarewaju, 2019; Kiyemba, 2018; Aramide and Bashir, 2015). This implies that those entrusted with responsibility to safeguard and utilize resources have an obligation to explicate and justify how their responsibilities and resources are managed to attain the agreed goals (Dellaportas et al., 2012; Doussy and Doussy, 2014). For instance, following up and reporting on apportionment, distribution and consumption of financial resources, by means of the apparatuses of auditing, budgeting and accounting (Brinkerhoff, 2004). Therefore, financial accountability in local governments is the point by which the local authorities intensely justify how financial resources have been properly used to meet the intended purpose.

Financial accountability in Uganda is strengthened by the Health Financial Strategic framework with an aim of ensuring effective financial reporting system that allow equitable access to health services, fairness in health revenues collection, improved pooling of resource and management, strategic purchasing, robust conveyance of financial information, strengthening budgeting and auditing process in a manner that is legitimate and quick to respond to the health needs of the citizens (HFS, 2016). This is further voiced in the vision 2040 (Republic of Uganda, 2013) blueprint that facilitates authorities to transmute its Country and provide residents with sustainable standard of living.

However, despite the significant role of accountability as characterized above, the financial accountability in the health sector in Uganda is scruffy, disappointing and unacceptable (Office of the Auditor General, 2018; Centre for Policy Analysis, 2016). Lack of standard financial reporting framework, lack of policy-base budgeting, inconsistencies on transparency issues that is overpayment of salaries anomalies, lack of consolidated annual accounts of the Local Governments, procurement anomalies, poor auditing systems, lack of financial control and monitoring, lack of control in budget execution, fraud and misuse of health resources among others have combined in various ratios to weaken financial accountability systems (Office of the Prime Minister, 2019; Centre for Policy Analysis, 2016; Office of the Auditor General, 2018). For instance, payroll analysis conducted by Auditor General in the FY 2014/2015 as cited by Centre for Policy Analysis (2016), revealed that approximately UGX. 6.57Billion was paid in excess of the approved salary scales to various staff. Moreover, Thirty-Three (33) Local Governments purchased items worth over UGX. 11 Billion without following procurement rules and regulations. Besides, Auditor General Report on the financial statements of the Ministry of Health year ended 30th June, 2017 revealed that approximately UGX. 1.8 Billion was charged on improper budget items without the consent of necessary authorities. In addition, payable balance in the statement of the financial position revealed that about UGX. 417Million had no relevant documents in support, rendering the balance overstated (Office of the Auditor General, 2017). This situation has persisted in spite of several reforms and interventions like improved training in financial accountability, grands guidelines on financial management, improved drugs management approaches, enhanced procurement frameworks, upgraded remuneration system such as Integrated Financial Management system (IFMS) and Integrated Personnel and Payroll System (IPPS) with established proactive oversight agencies like Anti-Corruption Agencies, Human Rights Organizations, Inspectorate of Government, Directorate of Ethics and Integrity, Office of the Auditor General and Public Accounts Committee among others (Uganda National Planning Authority, 2013; Tumutegyereize, 2013; Inspectorate of Government, 2011; Cankwo et al., 2015; Inspectorate of Government, 2017; Office of the Auditor General, 2018; Centre for Policy Analysis, 2016). Consequently, there has been high mortality rate, low life expectancy, loss of medical equipment, dilapidated medical equipment and structures, high costs of treatment inter alia (WHO; 2015; Centre for Policy Analysis, 2016; Office of the Auditor General, 2018; MOH, 2013). For example, Ministry of Health FY 2016/17 statistical report shows that a number of maternal deaths among health facility deliveries increased to 148.3 per 100,000 health facility deliveries from reported 119 per 100,000 in FY 2015/16. In addition, 2016/17 FY the rate of under five years deaths were high at 20.2 per 1,000 which increased from 19 per 1,000 in 2015/16 FY (MOH, 2017).

In regard to the above perspective, Adeyemi and Olarewaju (2019), Kamaruddin and Ramli (2018), Mukyala et al. (2017), Kewo (2017), Eton et al. (2018), Kewo (2017), Widyaningsih (2015), Aramide and Bashir (2015), Babatunde (2013) and Ntongo (2012) affirmed that internal control system is a significant predictor to improved financial accountability. Internal controls are policies and procedures that safeguard the organizational resources, generate dependable fiscal reporting, stimulate acquiescence with laws and regulations and attain effective and efficient operations (Eton et al., 2018; Aramide and Bashir, 2015; Kamau, 2014; Likis and Giriunas, 2012). In other words, it is a scheme that is funneled by a model developed to dependably guarantee that the objective of the organization will be attained (COSO, 2013).

The frame between internal control and financial accountability is immensely expounded by stakeholder theory (Freeman, 1984). Stakeholders' theory describes in what way governments, consumers, personnel and other groups are related. This theory assumes that an entity incorporates several interested party and every party has divergent interests which have to be considered in order for the organization to realize its objective (Shao, 2010 as cited by Ong'unya and Kalenzi, 2019). Opined by stakeholder theory, it is essential that GILGHS ascertain and integrate stakeholders' needs through internal control system to improve on the accountability of the resources in the sector.

Despite the usefulness of internal controls in improving financial accountability, Adeyemi and Olarewaju (2019), Kamaruddin and Ramli (2018), Eton et al. (2018), Mukyala et al. (2017), Kewo (2017), Widyaningsih (2015), Babatunde (2013) in the health sector (Ntongo, 2012), this tie has never been empirically tested in GILGHS, Uganda. The closest was by Ntongo (2012); Eton et al. (2018). However, this was within the context of private health sector in Kampala and selected districts in western Uganda respectively. The absences of a similar study in the GILG health sector call for this study. Moreover, empirical evidence shows that such test in the jurisdiction of GILGHS is statistically insufficient.

LITERATURE REVIEW

Internal control and financial accountability in organization

Internal controls have been earmarked as a distinctive and important tool for all organizations (Adeyemi and Olarewaju, 2019; Rafindadi and Olanrewaju, 2019; Kamaruddin and Ramli, 2018; Ndamenenu, 2011). Internal control is a scheme that is funneled by a model developed to dependably guarantee that the objective of the organization will be attained (COSO, 2013; INTOSAI, 2001). In other words, internal controls are policies and procedures that safeguard the organizational resources, generate dependable fiscal reporting, stimulate acquiescence with laws and regulations and attain effective and efficient operations (Eton et al., 2018; Aramide and Bashir, 2015; Kamau, 2014; Likis and Giriunas, 2012). Internal controls aspect has been identified by Ong'unya and Kalenzi (2019); Rafindadi and Olanrewaju (2019); Adeyemi and Olarewaju (2019); Mukyala et al. (2017) and Widyaningsih (2015), to involve control environment, control activities, risk assessment, monitoring and evaluation, and information and communication.

Previous empirical studies have demonstrated a positive link between internal controls (control environment, control activities, risk assessment, monitoring and evaluation, and information and communication) and financial accountability (Adeyemi and Olarewaju, 2019; Rafindadi and Olanrewaju, 2019; Kamaruddin and Ramli, 2018; Eton et al., 2018; Mukyala et al., 2017; Kewo, 2017; Widyaningsih, 2015; Aramide and Bashir, 2015; Babatunde, 2013 and Ntongo, 2012). Besides, Adeyemi and Olarewaju (2019) and the Office of the New York State Attorney (2015), argued that the establishment of robust internal controls guarantee organizations effective financial accountability. Moreover, Aramide and Bashir (2015), and Rafindadi and Olanrewaju (2019), revealed that the implementation of internal controls efficiently can serve to detect and prevent inadvertent use and application of funds, leakages, errors and irregularities in time, hence promote reliable and accurate accounting information. Also, it helps to protect the interest of staff as well as safeguard them against any accusation of irregularities or misappropriation (Aramide and Bashir, 2015).

In view of the above perspective, control instruments such as sufficient corroborations of vouchers and other financial documents, authorization and ratification of financial transactions, sufficient control over cash and bank balances, and austere chastisement for erring employees must be effective if the organization is to achieve better financial accountability (Aramide and Bashir, 2015). Moreover, Babatunde (2013) emphasized that enhancing accountability demands that organization strictly adhere to penalties for any misappropriation of funds, failure to which the organization will fail to meet the expectations of its stakeholders. Correspondingly, proper accountability at the local government level demands sufficient adherence to accounting policies and procedures and recompenses for good comportment (Aramide and Bashir, 2015). In so doing, financial accountability (budget credibility, transparency, policy-based system, control in budget execution, robust accounting, recording and reporting, as well as external scrutiny audit) is assured, trusted and reliable (Eton et al., 2018). Thus, based on this, we therefore hypothesize that:

H1: Internal control is positively linked to financial accountability in Greater Iganga local government health sector.

RESEARCH MODEL

Based on in-depth literature review, the research model displayed in Figure 1 was constructed. This study consists of two study variables namely: internal control (independent variable) and financial accountability

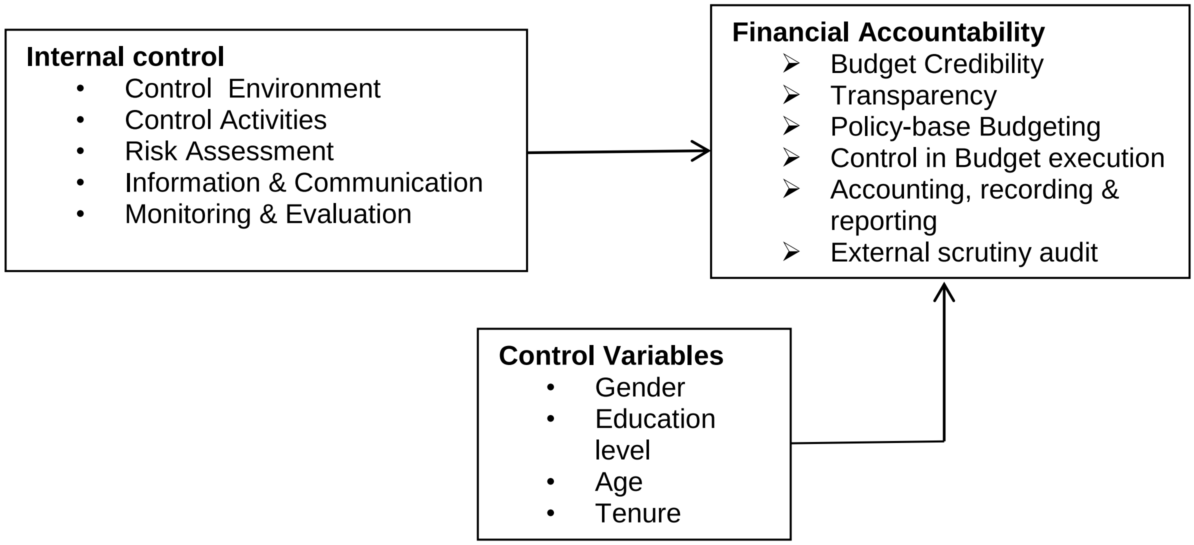

Figure 1. Research Model: showing the link between internal controls and financial accountability**.**
Source: Adopted and modified from PEFA (2011); Ong'unya and Kelenzi, (2019).

(dependent variable). Since demographic dimensions have been formerly utilized as control variables in previous researches (Ong'unya and Kalenzi, 2019; Ong'unya et al., 2019), gender, education, age and tenure were utilized as control variable in this study. The dimensions utilized for each variable are drawn from earlier studies. The gist captured in the above model hypothesizes that internal controls is positively related to financial accountability.

HYPOTHESIS DEVELOPMENT

In view of the above reviewed literature and research framework as displayed in Figure 1, the research hypothesis was formulated as:

H_1: Internal control is positively related to financial accountability in Greater Iganga local government health sector.

MATERIALS AND METHODS

This study's research design was Cross-sectional. Data was collected from a sample size of 127 from approved population frame of 205 health centres from Ministry of Health (2012), as suggested by Krejcie and Morgan (1970) for determining sample size. Since Greater Iganga Local Government (Mayuge, Bugiri, Namutumba, Luuka, Namayingo and Iganga districts), health sector is spread out under different levels (HCIIs, HCIIIs, HVs and Referral Hospitals), the study used stratified sampling technique to select 1Referral Hospital, 4 HC IVs, 22 HC IIIs, and 100 HC IIs. Using simple sampling technique thereafter, four bowls were marked with layer's name (Health Centre's name). All names of units of analysis (HCs) were labled on a paper and placed on those corresponding bowls as per the layer's name, from which the random samples were drawn, devoid of replacement until the sample size of 127 was reached. This sample size satisfied the requisite threshold of 100 and above as suggested by Bailey (1994). Questionnaires were self-administered to 635 respondents (Heads of department) and their responses were all aggregated to the unit of analysis level (Health Centers).

Measurements of variables

Internal control

In measuring internal controls, we reviewed five internal controls measurements, that is: control environment, control activities, risk assessment, information and communication, and monitoring activities (Ong'unya and Kalenzi, 2019). To validate the items in the above dimensions, the instrument was submitted to 10 experts involving local government specialists as well as academicians. In so doing, the content validity index was founded to be far above the proposed minimum of 0.70 (Nunnally, 1978). Items were moored on a five-point Likert-like scale (1-5), ranging from Strongly Disagree to Strongly Agree. The polished items in the questionnaire were 50.

Financial accountability

In order to tap the domains of financial accountability, we reviewed both PEFA model (PEFA, 2011) and Kaplan and Norton model (Kaplan and Norton, 1999). According to PEFA model, the dimensions of financial accountability includes; budget credibility, transparency, policy-base budgeting, control in budget execution, accounting, recording, and reporting and external scrutiny audit (PEFA, 2011). On the other hand, Kaplan and Norton (1999) extracted facets for financial accountability as profitability, cash flows, and return on investments. However, these were developed for trading companies and industrial age corporations that

Table 1. Reliability statistics.

Variables	Cronbach alpha α coefficient	No. of items
Internal Controls	0.868	50
F. Accountability	0.889	49

Source: Authors.

Table 2. Zero-order correlation results between internal control and financial accountability

Variable	ICs	FA
Internal controls	1	
Financial accountability	0.896**	1

Source: Authors.

measured events of the past not the investments with the capability of providing value for money (Kaplan and Norton, 1999). Therefore, to unearth satisfactory and informative findings, this study adopted PEFA model (PEFA, 2011). However, the items in the PEFA model were modified to suit the study. To validate the items in the above mentioned dimensions, the instrument was submitted to 10 experts namely: local government financial and accounting experts and academicians. Subsequently, content validity index was founded to be far beyond the required minimum of 0.70 (Nunnally, 1978). Items were moored on a five-point Likert-like scale (1-5) ranging from Strongly Disagree to Strongly Agree. The polished items in the questionnaire were 49.

Validity and reliability

The instrument was submitted to 10 experts namely: local government experts and academicians for validation. Subsequently, a content validity index of all study variables were establish to be beyond the recommended minimum of 0.70 (Nunnally, 1978). Likewise, the reliability scale of internal controls and financial accountability were as well established using Cronbach Alpha (α) Coefficient as generated by Statistical Package for Social Scientists (SPSS). The generated results demonstrated that the instrument was reliable since the Cronbach Alpha (α) coefficient for all the study variables were above the recommended minimum threshold of 0.70 (Nunnally, 1978), as displayed in Table 1.

Data processing and analysis

This study used quantitative technique to analyze data from the questionnaires, which were edited, coded, categorized and analyzed using Statistical Package for Social Sciences (SPSS). The statistical analyzed results were presented and discussed.

RESULTS

Correlation and regression analysis

Pearson's product moment correlation coefficient and regression analysis was utilized to examine the link between internal controls and financial accountability in Greater Iganga Local Government. The correlation results displayed in Table 2, revealed a positive and significant ($r = 0.896$; $p < 0.01$) relationship between the two study variables. This denotes that change in internal controls by a unit impacts financial accountability by 89.6%; hence signifying a strong relationship of internal controls on financial accountability in GILGHS. The model assessment results shown in Table 3, demonstrates that Model 1 is insignificant ($R^2 = 0.035$; $p > 0.05$). Since demographic dimensions have been in the past used as control variables (Ongunya and Kalenzi, 2019; Ong'unya et al., 2019), in Model 1, the control variables were controlled (gender, age, educational level and tenure), and results showed that control variables expounded 3.5% of the total variation in financial accountability, demonstrating that the establishment of demographic dimensions to financial accountability in GILGHS is statistically insignificant ($R^2 = 0.035$; $p > 0.05$). On the other hand, regression results, displayed in Table 3: Model 2, discovered that 82.8% of the total variation in financial accountability is expounded by internal control ($R^2 = 0.828$; $p < 0.001$). This means that 17.2% of variations in financial accountability are explained by other variables not captured in this study. Moreover, regression coefficient results indicate that internal controls ($\beta = 0.903$ $p < 0.001$) significantly predict changes in financial accountability. This means that a positive change in internal controls lead to 0.903 similar positive changes in financial accountability. Similarly, the t-test results show that internal controls strongly predict financial accountability ($t = 23.635$ $p < 0.001$). This demonstrate that internal controls account for particular changes in the level of financial accountability. Based on this findings ($r = 0.896$ $p < 0.01$; $R^2 = 0.828$; $p < 0.001$), as well as ($\beta = 0.903$ $t = 23.635$ $p < 0.001$), hypothesis H_1 was accepted.

Table 3. Regression analysis result of the influence of internal controls on financial accountability.

Model	Variable	Unstandardized coefficients		Standardized coefficients	T	Sig.	R Square	Adjusted R squared	ΔR^2	ΔF	Sig. ΔF
		B	Std. error	Beta							
1	Gender	0.321	0.169	0.174	1.901	.060					
	Age	-0.099	0.136	-0.081	-0.728	.468					
	Educational level	0.115	0.146	0.074	0.790	.431					
	Tenure	0.017	0.112	0.016	0.153	.879	0.035	0.002	0.000	0.023	0.879
2	Gender	0.211	0.072	0.114	2.944	.004					
	Age	0.022	0.058	0.018	0.379	.705					
	Educational level	-0.019	0.062	-0.012	-0.308	.759					
	Tenure	-0.109	0.048	-0.105	-2.289	.024					
	Internal controls	1.151	0.049	0.903***	23.635	.000	0.828	0.821	0.794	558.594	0.000

Source: Authors, N = 127, ***p < 0.001, Dependent Variable: Financial Accountability.

DISCUSSION

This study examined the link between internal controls and financial accountability within Greater Iganga Local Government. The findings of this study demonstrated that internal controls are positive, and significantly ($r = 0.896$ $p < 0.01$; $R2 = 0.828$; $p < 0.001$) predicted the financial accountability in Greater Iganga Local Government. These findings are in consistent with those of Adeyemi and Olarewaju (2019), Kamaruddin and Ramli (2018), Mukyala et al. (2017), Kewo (2017), Eton et al. (2018), Kewo (2017), Widyaningsih (2015), Aramide and Bashir (2015), Babatunde (2013) and Ntongo (2012), who demonstrated significant predictive influence of internal controls on financial accountability in the organization. This suggests that as organizations improves their internal controls, there is likelihood that those entrusted with financial resources will be more accountable. Meaning that the improved internal controls serves to detect and prevent inadvertent use and application of funds, leakages, errors and anomalies in time, henceforth promote reliable and accurate accounting information.

Conclusion

This study examined the influence of internal controls on financial accountability in Greater Iganga Local Government health sector, Uganda. The findings demonstrate that internal controls positively and significantly influence financial accountability in GILGHS. Thus, it is critical to note that the establishment of appropriate internal controls aids the local governments' health sector to improve on the accountability of the financial resources in their possession. In view of this, GILGHS authorities ought to reinforce set of standards pillared on national legislation and international applicable laws, effective code of ethics, updated policies and procedures, staff training, development and better incentives system, effective risk assessments and mitigation frameworks, presence of spirited financial controlling and reporting systems, effective monitoring and evaluation system, cost effective budgets and robust financial information management system as well as vigorous and regular auditing practices and strong-willed response measures to any appropriation of public coffers. In reciprocation, those entrusted with the responsibility to manage the resources in the local governments' health sector are likely to be accountable, hence affordable and better healthcare is guaranteed.

These findings demonstrate important features that necessitate consideration by the GILGHS authorities, practitioners and academicians. The implication of these findings is that improved internal controls should be considered by GILGHS authorities and academicians in order to realize effective accountable system. This study supplements to the literature by positioning internal controls as a significant antecedent to financial accountability within the context of GILGHS in Uganda. This study was however, limited as a result of the fact that it employed cross-sectional research design. Besides, the study was done within the context of Greater Iganga local government health sector. In future, this model should be tested using other study designs and in the perspective of other sectors respectively.

CONFLICT OF INTERESTS

The authors have not declared any conflict of interests.

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