

Internal Control System and Financial Management in Government Secondary Schools of Northern Uganda: A Case of Government Secondary Schools.

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The purpose of this study was to demonstrate the effect of internal control system on financial management in government secondary schools of Northern Uganda using secondary schools in Lira City as a case study. The study established the effect of control environment on the financial management in government secondary school in Lira City, assessed the effect of control activities on financial management in government secondary schools in Lira City and examined the effect of information and communication on financial management in government secondary schools in Lira City. The study adopted a cross-sectional survey design which used primary data obtained using self-administered questionnaire (SAQ) and interview guide. Data was collected from a sample of 82 respondents, analyzed in term of descriptive statistics, correlation and regressions using SPSS version 23.0. Cronbach's alpha was computed to test reliability of questionnaire tool and found to be 84.5% while the research supervisors were used to clean up the content validity of the tools. The findings of the study revealed that control environment affect financial management with (an adjusted $R^2=55\%$, p- value < 0.05) at 95% level of significance. Secondly, the effect of control activities on financial management produced and adjusted R^2 of about 54.5% and a p- value less than 0.05 at 95% level of significance. This indicate that control activities affect financial management. Finally effect of information and communication on financial management yielded an adjusted R^2 of about 44% with p-value less than 0.05. However, the multivariate regression results produced a beta value of 0.167 and a sig. value of 0.162 on this relationship which implied on effects between information and communication control and financial management.

