

Internal control system and health service delivery in district local governments of Lango sub-region in northern Uganda: A case of Lira district local government

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Background: The purpose of this study was to empirically document the effect of internal control system on health service delivery in Uganda using Lira District Local Government as a case study. Precisely, the study established the effect of control environment on health service delivery in Lira District Local Government, assessed the effect of risk assessment on health service delivery in Lira District Government, and examined THE effect of control activities on health service delivery in Lira District Local Government.

Methods: The study adopted a cross-sectional survey design which made use of primary data sourced using a self-administered questionnaire. Data was collected from a sample of 90 respondents extracted from a sample size of 130 using a self-administered questionnaire. The researcher used purposive and simple random sampling to select the respondents. The data was analysed in terms of descriptive statistics, correlations and regressions.

Findings: The findings of the study revealed a significant relationship between control environment and health service delivery (an adjusted R^2 value of about 20% with a p-value <0.05 at the 95% significance level). Secondly, the effect of risk assessment on health service delivery produces an adjusted R^2 OF ABOUT 20%. In addition, the result from the ANOVA table exhibited a significant linear relationship [$F(1, 88) = 10.654, p < 0.05$] which meant that the relationship was significant. Thirdly, the results on effect of control activities on health service delivery produced an adjusted R^2 of about 29% and further revealed that the relationship was significant ($p < 0.05$).

Conclusion: In conclusion, control environment significantly affects health service delivery, assessment of risk performed in Lira District Local Government enhanced quality of health service delivered in the district and control activities significantly affect health service delivery in Lira District Local Government.

Recommendations: The study recommended that there is need to improve the current control environment aimed at improving health service delivery, management of Lira district local government should also start thinking in terms of incorporating information technology (IT) in their risk assessment processes so as to enable accurate risk assessment and finally, the researcher also recommends a thorough review of the existing controls with the aim of strengthening them through policy implementation because their apparent contribution towards health service delivery is based on the results of the multivariate analysis is relatively low compared to the results from prior studies.

Keywords: Internal control system, health service delivery.