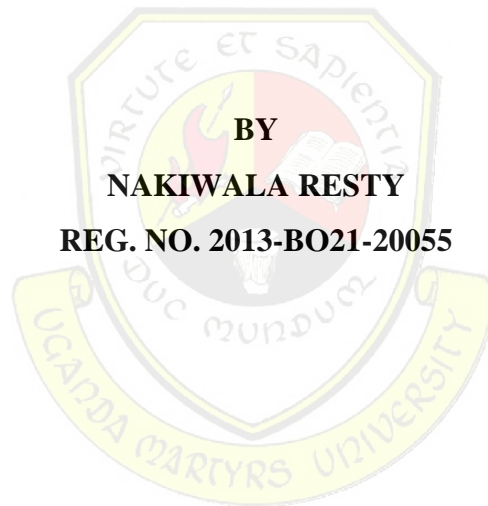


**THE EFFECT OF INTERNAL CONTROL SYSTEMS ON THE PERFORMANCE OF
PUBLIC SECONDARY SCHOOLS IN UGANDA**

**THE CASE STUDY OF CARDINAL NSUBUGA, GOD'S WAY HIGHSCHOOL
KAGOMA AND ST. MARY'S SECONDARY SCHOOL**



**BY
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REG. NO. 2013-BO21-20055**

**A DISSERTATION SUBMITTED IN PARTIAL FULFILLMENT OF THE
REQUIREMENTS FOR AWARD OF DEGREE IN BACHELOR OF
BUSINESS ADMINISTRATION AND MANAGEMENT OF
UGANDA MARTYRS UNIVERSITY**

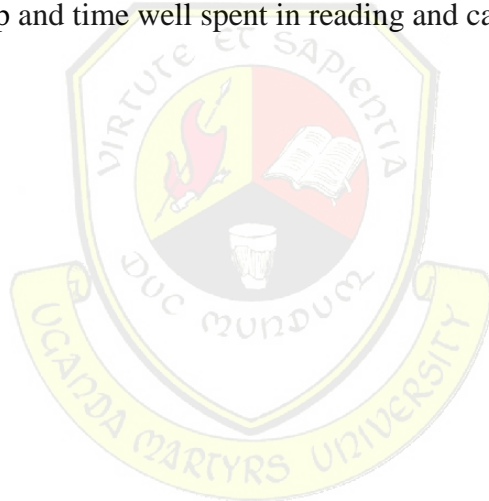
APRIL, 2016

DEDICATION

I greatly thank the Almighty God for the life filled with strength, wisdom, ability, power and mercy he has given me up to this time. Praise be to God that he has enabled me to complete this dissertation.

Special thanks to my guardians/parents Sr. Namuleke Resty, Sr. Nakiwala Contrida, Mr. Ssemwanga Charles Ms. Mbatuuka Jane three best friends of mine Mr. Kimera Joel, Mr. kasajja Joseph katende and Mr. Katante Geoffrey who gave up all they had for my education.

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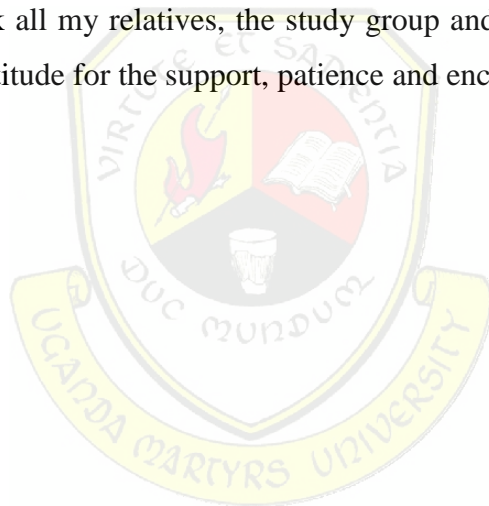


TABLE OF CONTENTS

DECLARATION	i
APPROVAL	ii
DEDICATION	iii
ACKNOWLEDGEMENT	iv
TABLE OF CONTENTS.....	v
LIST OF TABLES.....	viii
ABSTRACT.....	xi
CHAPTER ONE	- 1 -
1.0 Introduction.....	- 1 -
1.1 Background to the study	- 2 -
1.2 Problem statement.....	- 3 -
1.3 General objective of the study	- 4 -
1.4 Specific objectives of the study	- 4 -
1.5 Research questions.....	- 4 -
1.6 Study scope	- 4 -
1.6.1 Subject Scope.....	- 4 -
1.6.2 Geographical scope.....	- 5 -
1.6.3 Time scope.....	- 5 -
1.7 Justification of the study	- 5 -
1.8 Significance of the study.....	- 5 -
CHAPTER TWO	- 8 -
LITERATURE REVIEW	- 8 -
2.0 Introduction.....	- 8 -
2.1 Internal controls	- 8 -
2.2 Components of an internal control system.....	- 11 -
2.2.1 Common weaknesses of internal control systems.....	- 12 -
2.2.2 Earlier studies on internal control elements	- 13 -
2.3 Elements of internal controls	- 13 -
2.3.1 Control environment	- 13 -
2.3.2 Risk assessment	- 14 -
2.3.3 Control activities.....	- 16 -
2.3.4 Information and communication.....	- 16 -

2.3.5	Monitoring	- 17 -
2.4	Organizational performance.....	- 18 -
2.5	Control activities and organizational performance	- 19 -
2.6	Risk assessment and performance of the organization	- 20 -
2.6.1	Conclusion	- 23 -
CHAPTER THREE		- 24 -
METHODOLOGY		- 24 -
3.0	Introduction.....	- 24 -
3.1	Research design	- 24 -
3.2	Study population	- 24 -
3.3	Sampling size	- 24 -
3.4	Sources of data collection	- 24 -
3.4.1	Primary sources.....	- 25 -
3.4.2	Secondary sources.....	- 25 -
3.5	Data collection methods.....	- 25 -
3.5.1	Questionnaires.....	- 25 -
3.5.2	Interviews.....	- 25 -
3.5.3	Survey	- 25 -
3.5.4	Observations	- 26 -
3.6	Instruments of data collection	- 26 -
3.7	Data Quality Control of the Instruments.....	- 26 -
3.8	Data Quality Control of the Instruments.....	- 26 -
3.7.1	Validity	- 26 -
3.7.2	Reliability.....	- 26 -
3.8	Ethical considerations	- 26 -
3.9	Data processing, analysis and presentation.....	- 27 -
3.9.1	Data processing.....	- 27 -
3.9.2	Data Presentation and Analysis.....	- 27 -
3.10	Problems to the study and their Resolutions.....	- 27 -
CHAPTER FOUR.....		- 29 -
PRESENTATION, INTERPRETATION AND ANALYSIS OF FINDINGS		- 29 -
4.0	Introduction.....	- 29 -
4.1	Categories of findings	- 29 -

4.2	Gender characteristics of respondents.....	- 30 -
4.2.1	Age bracket of respondents.....	- 30 -
4.2.2	Education background of respondents	- 31 -
4.2.3	Years served in the organization.....	- 31 -
4.2.4	Positions in the organization.....	- 32 -
4.3	Control environment	- 33 -
4.4	Risk assessment	- 35 -
4.5	Communication and information	- 39 -
4.6	Control activities.....	- 41 -
4.7	Monitoring	- 42 -
4.8	Performance of public secondary schools in Uganda	- 45 -
4.8.1	Productivity.....	- 45 -
4.8.2	Efficiency.....	- 51 -
CHAPTER FIVE		- 55 -
SUMMARY, CONCLUSIONS AND RECOMMENDATIONS.....		- 55 -
5.0	Introduction.....	- 55 -
5.1	Summary of the major findings	- 55 -
5.1.1	Control environment	- 55 -
5.1.2	Risk assessment	- 55 -
5.1.3	Communication and information	- 56 -
5.1.4	Control activities.....	- 56 -
5.1.5	Monitoring	- 56 -
5.2	Performance of public secondary schools in Uganda	- 57 -
5.2.1	Productivity.....	- 57 -
5.2.2	Efficiency.....	- 57 -
5.3	Conclusions.....	- 58 -
5.4	Recommendations.....	- 59 -
5.5	Areas for further res research.....	- 60 -
REFERENCES:		- 61 -
QUESTIONNAIRES		- 64 -

LIST OF TABLES

Table 4:1: Determination of category of respondents.....	- 29 -
Table 4:2 Gender characteristics of respondents.....	- 30 -
Table 4:3 Years served in the organization	- 32 -
Table 4:4 Positions in the organization	- 32 -
Table 4:5 Showing whether the management follow and takes necessary actions on implementation -	33 -
Table 4:6 Showing whether management follows school policies & rules to improve the performance of schools.....	- 33 -
Table 4:7 Showing whether management of the staff members leads to performance of the school. -	34 -
Table 4:8 Showing whether the management follow and takes necessary actions on implementation -	35 -
Table 4:9 Showing whether time table management helps the school to perform better	- 35 -
Table 4:10 Showing whether policies are taken in place for the school to achieve its goals.....	- 36 -
Table 4:11 Showing whether the school conducts the staff meeting a venue which leads to performance...-	37 -
Table 4:12 Showing whether students meeting help them to air out their views.....	- 37 -
Table 4:13 Showing whether examination linkages tests and midterm exams within the school improves performance of students	- 38 -
Table 4:14 Showing whether communication channels, enables the management to achieve the organization targets	- 39 -
Table 4:15 Showing whether the adequate provision is done for the students to improve their performance	- 39 -
Table 4:16 Showing whether the schools receive time information	- 40 -
Table 4:17 Showing whether high security around the school enables students to perform better	- 41 -
Table 4:18 Showing whether Measures are put in place which helps the school to achieve its goals and objectives.....	- 41 -
Table 4:19 Showing whether the school library enables the students to improve their performance....	- 42 -
Table 4:20 Showing whether the school monitors the performance of students every term	- 42 -
Table 4:21 Showing whether the management monitors the performance of teachers.....	- 43 -
Table 4:22 Showing whether the meetings which are conducted by the SMC, PTA enables performance of tasks.....	- 44 -

Table 4:23 Showing whether the implementation by teacher leads to performance of the school	- 44 -
Table 4:24 Showing whether the employees are assessed to evaluate their performance	- 45 -
Table 4:25 Showing whether the school completes its syllabus within a scheduled time	- 45 -
Table 4:26 Showing whether the teacher's ability to impart knowledge in students improves the performance.....	- 46 -
Table 4:27 Showing whether the student's concentration enables them to perform better	- 47 -
Table 4:28 Showing whether the schools output of teacher and input improves.....	- 47 -
Table 4:29 Showing whether targets in terms of performance encourages management to carry out tasks..	48 -
Table 4:30 Showing whether the adequate facilitates in terms of equipments improves the performance of students.....	- 49 -
Table 4:31 Showing whether the co curriculum activities in the school lead to performance of schools	- 49 -
Table 4:32 Showing whether the well equipped library helps the schools to perform better	- 50 -
Table 4:33 Showing whether the quality of management staff improves the performance within the school	- 51 -
Table 4:34 Showing whether the efficiency in terms of performance enables the school to achieve its goals	- 51 -
Table 4:35 Showing whether the materials like text books used within the school leads to performance of schools.....	- 52 -
Table 4:36 Showing whether the supervision of schools during exams improves performance of the school	- 53 -
Table 4:37 Showing whether the school programmes creates awareness between schools and staff....	- 53 -

LIST OF FIGURES

Figure 4:1 Age bracket of respondents- 30 -

Figure 4:2 Education backgrounds of respondents- 31 -



ABSTRACT

The study aim at establishing the effect of internal control system on the performance of public secondary schools in Uganda. The study used different research objectives which include; how monitoring, control activities, risk assessment, control environment affect performance of public secondary school in Uganda and the relationship between internal control system and performance of public secondary schools in Uganda.

The study used different literature reviewed from authors, scholars and writers to develop a literature review. It also adopted explanatory research design where both questionnaires and interview guides were used. A researcher considered a sample size of 44 respondents whereby only 40 were able to answer and bring back the questionnaires.

Basing on the study results, it was discovered that monitoring plays an important role in achieving successful operation in public secondary schools. It is also noted that control activities helps in improving performance. Whereas, risk assessment is also one of an important element that helps in assessing uncertainties that happens at schools for example strikes, multi-practices among others. The results also shows that communication helps to build a strong information source that entails performance and control environment was an aspects of ensuring that management operation is effective.

It was concluded that there effective internal control systems of public secondary schools involves the implementation of control environment strategy, close monitoring, control activities, risk assessment, communication and information in order to put in place effective and efficient school operation for effective performance. It was recommended that management staff should emphasize on remuneration of staff, evaluation of staff by use of performance appraisal so as to determine their performance level.

CHAPTER ONE

GENERAL INTRODUCTION

1.0 Introduction

Mwindi, (2008), internal control system refers to the measures instituted by an organization so as to ensure attainment of the entity's objectives, goals and missions. They are a set of policies and procedures adopted by an entity in ensuring that an organization's transactions are processed in the appropriate manner to avoid waste, theft and misuse of organization resources. Control Systems are processes designed and affected by those charged with governance, management, and other personnel to provide reasonable assurance about the achievement of an entity's objectives with regard to reliability of the financial reporting, effectiveness and efficiency of operations and compliance with applicable laws and regulations.

Organizational performance is measured in terms of customer satisfaction, through reduced customer complaints (Butici, 2004). In order to be able to perform organizations should critically look at customers and all stakeholders in business and know how best they are satisfying their needs. Klot adds that organizations should continuously improve their services through assets accumulation, create value, improved quality services and it is most effective when controls are built the organizations infrastructure becoming part of the very essence of the organizations success in terms of continued, improved on performance standards as part of the competitive advantage of the organization.

The concept of internal control system comprises of control activities, control environment, information and communication, monitoring and risk assessment, however, performance on the other include efficiency, effectiveness and productivity. It is important that internal control system include all the policies and procedures adopted by the directors and management of an entity to assist in achieving their objectives of efficient conduct of its business, including adherence to internal policies, the safeguarding of assets, the prevention and detection of fraud and error, the accuracy and completion of the accounting records and timely preparation of relation financial information (Dittenhofer, 2010).

1.1 Background to the study

Hayes et al., (2007) internal control comprises five components; the control environment, the entity's risk assessment process, the information and communication systems, control activities and the monitoring of controls. However, for purposes of this study, the research will narrow down to only three components of the internal control system. These are; the control environment, internal audit and control activities. The other components of the internal control systems will be held constant (Dittenhofer, 2012).

Internal Control system refers to the measures instituted by an organization so as to ensure attainment of the entity's objectives, goals and missions. They are a set of policies and procedures adopted by an entity in ensuring that an organization's transactions are processed in the appropriate manner to avoid waste, theft and misuse of organization resources. Control Systems are processes designed and affected by those charged with governance, management, and other personnel to provide reasonable assurance about the achievement of an entity's objectives with regard to reliability of the financial reporting, effectiveness and efficiency of operations and compliance with applicable laws and regulations (Mwindi, 2010).

Possum (2008) argues that in public secondary schools, financial performance is one aspect that has not been given the attention it deserves. Accountants and auditors have a number of cases been given school resources and have either failed to account for the resources entrusted to them or have not made the necessary accountabilities in time. School auditors have noted cases where funds are advanced to school centres but six months elapse without the responsible officers providing the necessary accountability (O'mara, 2002).

Panday (2006), asserts that internal control systems is known as process effected by the entity's board of directors, management and other personnel, designed to provide reasonable assurance regarding the achievement of objectives in the categories; reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations (Ray & Kurt 2011). While performance was considered in terms of measures like productivity, efficiency and effectiveness.

Institutions performance is measured in terms of students, teacher's satisfactions through reduced complaints (Elliot, 2000). In order to achieve performance, the institutions should critically look at students and all stakeholders in business and know how best they are satisfying their needs. It is further adds that institutions should continuously improve their services through assets accumulation, create value, improved quality services and flexibility. Internal control system is intervened with institutions operating activities and it is most effective when controls are built into the institution infrastructure becoming part of the very essence of the institution access in terms of continued improvement on performance standards as part of the competitive advantage of the institution.

Cardinal Nsubuga Annual Report, (2010), however, noted that the performance of public Secondary Schools seems to declining due to the high level of complaints from stakeholders on the stagnant asset accumulation, inadequate staff members especially in the accounts department low quality services provided which has resulted to poor performance of students of public secondary schools.

1.2 Problem statement

Williams (2010) Public secondary schools are mandated to government support for example USE system. The continued involvement of the schools management in supervising capacity has ensured continued growth and prosperity to the extent of becoming one of the leading sectors producing quality education to students in Uganda and the region at large. However the adoption of, internal control systems to avoid misappropriation of school resources like school fees, school assets and to detect and safeguard against probable frauds and mismanagement. It is believed that the public secondary schools still struggles with liquidity problems, financial reports are not made timely, accountability for the school financial resources is still wanting, frauds and misuse of institutional resources have been unearthed and a number of decisions made have not yielded the expected results. For that reason research is prompted to investigate the persistent poor financial performance despite the effort put in place.

1.3 General objective of the study

The general objective of the study is to establish the effect of internal control systems on the performance of public secondary schools in Uganda.

1.4 Specific objectives of the study

1. To determine how monitoring affects performance of public secondary schools in Uganda
2. To determine how control activities affects performance of public secondary schools in Uganda.
3. To assess how risk assessment affects performance of public secondary schools in Uganda.
4. To examine how control environment affect performance of public secondary school in Uganda.
5. To establish the relationship between internal control system and performance of public secondary schools in Uganda.

1.5 Research questions

1. How does monitoring affect performance of public secondary school in Uganda?
2. How do control activities affect performance of public secondary school in Uganda?
3. How does risk assessment affects performance of public secondary school in Uganda?
4. How does control environment affect performance of public secondary school in Uganda?
5. What is the relationship between internal control system and performance of public secondary school in Uganda?

1.6 Study scope

1.6.1 Subject Scope

The research focused on the effect of internal control systems on the performance of public secondary school in Uganda.

1.6.2 Geographical scope

The study was conducted in public secondary schools of Cardinal Nsubuga God's Way, Kagoma and St. Mary's Secondary School. This area was chosen because of its proximity to the researcher and the level of their performance in terms of academic Excellency.

1.6.3 Time scope

The study comprised of a period between 2013 to 2016. This period was chosen because it is appropriate time when most of the activities in the public schools starting depreciating.

1.7 Justification of the study

The study on internal control systems and the performance of public secondary schools aim at improving on financial reporting system , policies and the general performance as regards to accounts and financial operation of the schools that's Cardinal Nsubuga, God's way kagoma and St. Mary's.

1.8 Significance of the study

The study may enrich researcher's knowledge on the variables under study and help the researcher fulfill the requirements that lead to the award of the degree of Bachelors of Commerce in Uganda Martyrs University.

The study results was useful to management, board of government of public secondary schools and all stakeholders to use this finding from the study to redesign policies aimed at improving on the levels of performance.

Findings may also be available for reference by academicians, researchers who seeks to conduct further research in any of the variable under the study.

Figure 1:1: CONCEPTUAL FRAMEWORK

Independent Variable

Internal Control Systems

- Control environment
- Risk assessment
- Communication & information
- Control activities
- Monitoring

Dependent Variable

Performance of public secondary School

- Efficiency
- Effectiveness
- Productivity

Intervening Variable

- Government policies
- Economy
- Inflation

Source: Ray & Kurt; 2011)

Conceptual review

The conceptual framework is consists of independent and dependent variable. Where independent variables include control environment, risk assessment, communication & information, control activities, monitoring while dependent variable involves efficiency, effectiveness, productivity among others. However, both independent and dependent variables are intervened by factors such as government policies, economy and inflation.

However, the dimensions/measurements of internal control systems and performance of public secondary schools may be closely related to the other in that without proper internal control systems in the public secondary schools, performance is not enhanced and hence low output and ineffective results.

Control environment is one of the most important indicators in the internal control systems. It is important to note that with poor environmental factors for example government policies, inflation among others public schools may not be able to achieve high performance.

Risk assessment. Therefore, in order to determine the success of institutions, there should be serious risk assessment of all the activities performs by the institution in order to guarantee its performance and also finding solutions towards areas with weakness for improvement.

Communication and information. It plays an important role in enhancing performance. Performance is one of the factors that help to improve performance of any institution or organization. Therefore, with poor communication of information the success of an institution will not be achieved.

Control activities. Institutions should take into considerations effective control measures for all the activities for example costs controls of operational expenses, controls of resources in order to enhance performance in these institutions.

Monitoring is one of the most important elements in determining the success of institutions, organization. It is important to note that monitoring, evaluation and controls works hand in hand for the success of the project and hence public secondary schools are advised to consider monitoring in order to achieve performance and operational success.

CHAPTER TWO

LITERATURE REVIEW

2.0 Introduction

This section provides a critical review of related literature on the study variables, definition and understanding of internal controls, Internal Control Systems, earlier studies on internal control elements, common weaknesses of internal control systems, determinants of internal control strength and components of an internal control system, it also discusses a link between the variables of this study (Dittenhofer, 2010).

2.1 Internal controls

CoSo, (2008) put internal control into context with how a task is performed. A person performs a task, guided by an understanding of its purpose (the objectives to be achieved) and supported by capability (information, resources, supplies and skills). It further argued that a person will need a sense of commitment to perform the task well over time; the person will monitor his or her performance and the external environment to learn about how to do the task better and about changes to be made. It coined this model to illustrate its preposition.

However, Internal Controls is an integral part of any organization's financial and business policies and procedures. It is adopted by management to ensure that the organization conducts business in an orderly and efficient manner. Consequently (Knechel et al., 2011) argues that they provide the framework through which management uses the resources at its disposal to achieve the organization's goals. According to Romanian banking literature, internal controls consists of couple of measures at management's disposal intended to ensure the organizations proper functioning, correct management of its assets and liabilities and true recording in accounting evidences.

Nevertheless, it also recognizes that incomplete information about the relationship, interests or work performance of the agent described as adverse selection and moral hazard. Coarse (2010) explains that moral hazard and adverse selection affects the output of the agent in two ways; not doing exactly what the agent is appointed to do, and not possessing the requisite knowledge

about what should be done. This therefore, affects the overall performance of the relationship as well as the benefits of the principal in form of cash residual.

John, (2011) separates internal control systems into those that are general controls from those that are specific (account-level) controls. He believes that if management was overriding control features in order to manage earnings, then one would expect to find more Internal Control Weaknesses related to general controls, even if the specific (account-level) controls are effective.

A broader definition provided by (Bakibinga, 2010) views IC as the plan of organization and the coordinated procedures used within an entity to; safeguard its assets from loss by fraud or errors, check the accuracy and reliability of accounting data which management uses in decision making, and promotion of operational efficiency and encourage adherence to adopted policies in those areas in which the accounting and financial departments have direct or indirect responsibilities.

Anderson (2008) defined internal control systems as comprising of the internal control environment and control of procedures. They further state that the internal control systems includes all the policies and procedures (internal controls) adopted by the directors and management of an entity to assist in achieving their objective of ensuring as far as practicable, the orderly and efficient conduct of the business, including allowance to internal policies, the safe guarding of assets, the prevention and detecting of fraud and error, the accuracy and completeness of the accounting records and timely preparation of reliable financial information.

Anderson, (2008) advocated that the control environment sets the tone of an organization influencing the control cautiousness of its people (COSO, 2009). It is a foundation for all other components of internal control providing discipline and structure. Effectively controlled entities strike to have competent people, instill an enterprise wide attitude of integrity and control consciousness, and set a positive tone at the top (Wunhill, 2014). They establish appropriate policies and procedures often including a written code of conduct which foster shared values and teamwork in pursuit of the entity's objectives).

Bamweyana, (2009), in evaluating the effectiveness of the internal control environments, he further asserts that there was need to consider whether the following control objectives are met; management conveys the message that integrity and ethical cannot be compromised, the organization structure provides a moral framework for planning, directing, and controlling operations, management ensures that appropriate responsibility and delegation of authority is assigned to deal with goals and objectives and the Board of Directors and audit committee are sufficiently independent from management to construct a challenge to management decision and take an active role in ensuring that an appropriate “tone at the top exists .

Control activities are policies and procedures that help ensure that management directives are carried out. They help ensure that necessary activities are taken to address risks to achievements of the entity’s objectives. Control activities occur throughout the organization at all levels and all functions (Bamweyana, 2009). They include arrange of activities; authorization, verifications, reconciliations, review of operating performance security of assets and segregation of duties (Anderson, 2008).

Information flow is essential to affect control activities, information and communication, control environment, risks and monitoring (Ruttrman Working Group, 1994). It is important to note that reliability and the relevance of information flow both internal and external sources must be identified, captured, processed and communicated to the people who need it in a form and time frame that is useful. Information systems produce reports, containing operational financial and compliance related information that makes it possible to run and control an organization (Coco, 2011).

According to CoSo, (2011), an internal control system is an organization’s confidence in its ability to perform or undertake a particular behavior. He further asserts that a system of internal controls potentially prevents errors and fraud through monitoring and enhancing organizational and financial reporting processes as well as ensuring compliance with pertinent laws and regulations. The Basel Committee on Banking Supervision, as well as by the National Bank of Romania (Regulation no. 17/2003) claim that internal controls represent a continuous process

which takes part of the board of directors, senior management and all levels of personnel, and whose aim is to ensure that all the established goals will be achieved.

Williams, (2006) says that some things considered to be good are not always enough for information. Internal controls have to give the possibility to check quality. Shelton and Whittington ,(2008) concurs that sometimes even the quality of an information is not enough, if it is uncompleted; that is why internal control needs to ensure that all elements are taken into consideration during their processing and the information always need to be geared to the pursued aim. He concludes that its availability is not enough to take possession of the information because sometimes it might be too late and that is why internal control has to avoid such situations and ensure the procurement of information is availed in a suitable time. The International Organization of Supreme Audit Institutions (INTOSAI), focuses more on a series of actions that permeate an entity's activity rather than one event or circumstance where by these actions occur throughout an entity's operations on an ongoing basis.

2.2 Components of an internal control system

CoSo, (2011). Advocated that the antecedents of internal control procedure strength include; organizational ethical environment, Risk management training and internal audit activities. The ethical environment refers to how top management is committed to the morally acceptable behaviors which are based on honesty, integrity and self discipline. CoSo, (2010) identifies control environment factors, risk assessment, control activities, information and communication and monitoring as interrelated components of a control system. Control categorized as control environment is being more emphasized over control activities by writers like CoSo, (2011) and CoSo, (2011). This is a shift from traditional control procedures that are put forward to monitor in real time or after the event, which puts greater importance on setting control around people. It is believed that people with strong set of belief are able to do their own, do the right thing for the institutions they work for without necessarily being directed to do so.

Control environment encompasses integrity and ethical values, management philosophy and operating style, accountability and human resource practices and is considered to be an important control element. Ethical environment can be enhanced by leadership and or management's firm

adherence to punishing those who violate the code of ethics (COSO, 2010). Control activities are top down reviews, functional or activity management, information processing, performance indicators, segregation of duties and physical controls (COSO, 2011). Crosschecking or authorization as control activities are portrayed as being of reducing importance. Risk control involves systematic procedures put in place to identify and measure risk associated with the institution's continuity and strategies for controlling and monitoring it. Risk assessment focuses on cost versus benefit approach to control and is not just the risk of fraud or misstatement of reports (COSO, 2011, Mills, 2008).

COSO, (2010), recognizes information and communication as separate control environment. Information sharing enables employees to get right and timely information thus developing a feedback in the organizations where information sharing is encouraged decision making and performance is highly enabled. Employees take ownership of information and can easily identify and put right their own and their team's faults.

2.2.1 Common weaknesses of internal control systems

Zabihollah (2009), outlines twelve most common internal control weaknesses, in order of frequency as; Too much trust in employees, lack of proper procedure for authorization, lack of personal financial information disclosure, lack of separation of transaction authority from custodian of assets, absence of independent checks on performance, lack of adequate attention to detail, failure to separate asset custody from accounting for assets, failure to separate accounting duties, absence of clear lines of authority, relaxed or absence of audit activities or reviews, no conflict of interest statement required and lack of adequate documents and records.

CoSo, (2010), advocated that lack of segregation of duties, lack of independent reconciliation on cash received and deposited and performing incompatible roles greatly facilitates internal fraud. The conditions for fraud to occur include an incentive to commit fraud (pressure), good reason for justifying fraudulent behavior (attitude) and an opportunity to commit fraud Albrecht et al (2007), it is pointed out that opportunity is easy to control by establishing strong internal system unlike pressure and attitude which are human factors that are usually beyond direct influence of management.

2.2.2 Earlier studies on internal control elements

Previous research have focused on studying certain control elements such as communication which was handled by Hooks et al (2004), risk management and human resource practices done The study on village banks in Uganda, Kenya and Tanzania by German Technical assistance and Africa Rural Agriculture and Credit Association (AFRICA) (2002) revealed that most of the MFIs were operating without documented policies and procedures and lacked operational manuals. It identified the necessity to provide support to the MFIs so that they can come up with operational manuals and to improve on the existing systems. Information system is a set of interrelated components all of which should be present and work together for a common purpose. Internal control mechanisms must have well documented processes that are understood by everyone involved. There is immense need for MFIs to set aside resources such as time, money and personnel to develop or improve a MIS that can match its information requirement (The Center for Micro Enterprise Development Project, 1999). An organization which lacks information will be unable to attain its potential performance even if it may have capable and motivated staff (CGAP, 2010).

2.3 Elements of internal controls

Internal control is a multifaceted concept and has been defined in various ways in management control literature. Dawson (2003), provide one of the narrower definitions of IC and they view IC as a part of the overall management control system comprising of the measures taken by an organization to avoid errors and irregularities while operations are in progress.

Anthony (2004) suggests that it is not solely a procedure or policy that is performed at certain Point in time but rather a continually operating and integrated system at all levels within an organization which consists of five interrelated components i.e., Control environments, risk assessment, control activities, information and communication; and monitoring. Doyle et al (2007) concurs that it is generally felt that all the following five components must be present for an internal control system to be considered as effective.

2.3.1 Control environment

The control environment is the foundational context within which the other aspects of internal

control operate (Konrath, 1999). The philosophy and management style, organizational structure, methods of imposing control, assignment of authority and responsibility are all key aspects of the control environment (Jones, 2007).

Beneish et al (2008), defines the control environment as the tone of an organization and the way it operates. He further says that it concerns the establishment of an atmosphere in which people can conduct their activities and carry out their control responsibilities effectively. Likewise, COSO (2004) looks at the ethical environment of an organization to encompass aspects of upper management's tone in achieving organizational objectives, their value judgments and management styles. The control environment represents the control atmosphere for the entity and is the foundation for the other components (Nicolaisen, 2004). Bates (2001) considers the factors relating to the control environment to include the integrity, ethical values, and competence of employees and management, management's philosophy and operating style, the manner in which authority and responsibility are assigned, the organization and development of employees, and the attention and direction of the board of directors towards organizational success.

ISA400 clearly looks at the control environment to represents management's overall attitude, awareness and actions regarding internal controls. Lou (2008) concurs that higher level administrators of an organization are responsible for establishing the appropriate control environment.

2.3.2 Risk assessment

Risk assessment is the process used by an organization (management) to decide how it will deal with the risks that pose a threat to achieving its objectives (Furrugia 2002). It entails the identification and prioritization of objectives, the identification of risks and assessment of their likelihood and impact. Consequently Jones (2007), looks at risk assessment as the identification, evaluation and management of risks. He further notes that risks can relate, to financial statement fraud or to the misappropriation of assets.

Amid and Inanga (2009) every entity faces a variety of risks from external and internal sources that must be assessed. A precondition to risk assessment is establishment of objectives, linked at

different levels and internally consistent. Risk assessment is the identification and analysis of relevant risk to achievement of the objectives, forming a basis for determining how the risks should be managed. Because economics, regulatory and operating conditions will continue to change, mechanisms are needed to identify and deal with the special risks associated with change. Objectives must be established before administrators can identify and take necessary steps to manage risks. Operations objectives relate to effectiveness and efficiency of the operations, including performance and financial goals and safeguarding resources against loss.

It was further noted that financial reporting objectives pertain to the preparation of reliable published financial statements, including prevention of fraudulent financial reporting. Compliance objectives pertain to laws and regulations which establish minimum standards of behaviours. The process of identifying and analyzing risk is an ongoing process and is a critical component of an effective internal control system. Attention must be focused on risks at all levels and necessary actions must be taken to manage. Risks can pertain to internal and external factors. After risks have been identified they must be evaluated. Managing change requires a constant assessment of risks and the importance of internal controls. Economic, industry and regulatory environments change and entities' activities evolve. Mechanisms are needed to identify and react to changing conditions.

The internal control reference Guide (2002) pointed out that, risk assessment is the identification and analysis of risks associated with the achievement of operations, financial reporting and compliance goals and objectives. This in turn, forms a basis for determining how those risks should be managed. To properly manage their operations, managers need to determine the level of operations, financial and compliance risk they are willing to assume.

A risk is anything that could jeopardize the achievement of an objective for each of the department's objectives, risk should be identified. Asking the following questions helps to identify risks.

However, risk assessment plays an important role in enhancing financial performance in the organization. It is important to note that risk assessment is one of management responsibilities and enables management to act proactively in reducing unwanted surprises. Failure to consciously manage these risks can result in a lack of confidence that operation, financial and compliance goals will be achieved.

2.3.3 Control activities

Control activities are the policies and procedures implemented by an organization to ensure that management's directives are carried out. These activities are often grouped into the three categories of objectives to which they relate, namely, operations, financial reporting, and compliance (Shelton & Whittington, 2008). He further argues that these control activities include a range of activities as diverse as approvals, authorizations, verifications, reconciliations, reviews of operating performance, security of assets and segregation of duties, segregation of duties and authority.

(Asmudo and iganga, 2009) says that Control activities usually involve two elements a policy establishing what should be done and procedures to affect the policy. All policies must be implemented thoughtfully, conscientiously and consistently .Again Amudo and Inanga (2009), suggest that liquid assets, assets with alternative uses, dangerous assets, vital documents, critical systems, and confidential information must be safeguarded against unauthorized acquisition, use, or disposition. Typically, access controls are the best way to safeguard these assets. Examples of access controls are as follows: locked door, key pad systems, card key system, badge system, locked filing cabinet, guard, terminal lock, computer password, menu protection, automatic callback for remote access, smart card, and data encryption.

2.3.4 Information and communication

Britnell (2010), Information and communication refer to the systems put in place by an organization to identify, capture, process and report relevant and reliable information in a timely manner so that people can carry out their responsibilities effectively. In addition, these systems deal with both internally and externally generated/required data and flows both vertically and horizontally in the organization.

Gaskill (2000), looks at information and communication component as the identification, capture, and communication of pertinent information in an appropriate form and timeframe to accomplish the financial reporting objectives. Open channels of communication are necessary to allow information to flow throughout the entity and into the financial statements and therefore management should discuss the identification, capture, and flow of financial information in its report (Richard & Janet 1997).

2.3.5 Monitoring

This refers to the process of assessing the quality of a system's performance over time (Jones, 2008). It entails the activities and procedures designed to assess the effectiveness of the internal control system in achieving the entity's financial reporting objectives (Coffin, 2003). Monitoring activities may be ongoing or may be separate evaluations and it is important given the complex and dynamic environments faced by most organizations (Henle 2005). It seeks to ensure that systems are performing as intended. However this is accomplished through ongoing monitoring activities, periodic evaluations or a combination of the two (COSO, 2004).he further contends that these activities permeate the entire organization, at all levels and in all functions.

Internal control systems need to be monitored a process that assesses the quality of the system's performance over time. Ongoing monitoring occurs in the ordinary course of operations, and includes regular management and supervisory activities, and other actions personnel take in performing their duties that assess the quality of internal control system performance. The scope and frequency of separate evaluations depend primarily on an assessment of risks and the effectiveness of ongoing monitoring procedures. Internal control deficiencies should be reported upstream, with serious matters reported immediately to top administration and governing boards. Internal control systems change over time. The way controls are applied may evolve. Once effective procedures can become less effective due to the arrival of new personnel, varying effectiveness of training and supervision, time and resources constraints, or additional pressures. Furthermore, circumstances for which the internal control system was originally designed also may change. Because of changing conditions, management needs to determine whether the internal control system continues to be relevant and able to address new risks (Amudo and Inanga, 2009).

2.4 Organizational performance

Brown (2008), argues that performance measures in organizations must focus attention on what makes, identifies and communicates the drivers of success, support organizations learning and provide a basis for assessment and reward. Dixon (2002), adds that appropriate performance measures are those which enable organizations to direct their actions towards achieving their strategic objectives. This is because according to him a firm's performance is central to the future well being and prosperity of any enterprise.

Study by Whyte (1991), shows that performance can be measured at both organizational and individual levels. This measurement is sometimes referred to as performance appraisal. Whyte argues that organizations have desired potentials in terms of capacity, attraction, manual share and financial strength and performance is the difference between those potentials and those that have been achieved. Whyte argues that human capital asset accumulation has significant impact on the organizations ability to introduce new products, compete within markets thus influencing the level of performance. It increases knowledge base within the organization's success and performance.

Rumelt, (2012), assert that availability and level of resources can also be used to analyze the performance of an organization. Remelt content that resources which may include assets finances, employee skills and organizational process are key indicators of the organizations performance one time. In agreement with this, Barney (1991) suggested that resources could be grouped into physical, human and capital resources and that a firm can increase its performance only when the firms are unable to imitate its resources. Ryne (2000,) argues that although a strong financial performance indicates a strong institution, qualitative indicators like the nature of management and education level of labour force must supplement the quantitative indicators in order to enable the enterprise ability to meet its focus and objectives.

Palmer (2003), emphasizes that performance in organizations is looked at in terms of economy, efficiency and effectiveness. Economy and efficiency are usually measured in financial terms and data such as costs, volume of sales and productivity are used. Economy is defined as acquiring resources in appropriate quantities and at the least cost.

Drucker (2000), defines efficiency as maximizing inputs for a required output. On the other hand Drucker defines effectiveness as the extent to which the defined task has been accomplished and is consistent with notions of non financial accountability. Effectiveness may partly be measured in terms of quality service, customer satisfaction and achievement of goals.

Morton (1992), is also in agreement with Drucker's (2000), contention that performance should be measured in terms of customer satisfaction. Morton argues that in order to be able to perform, organizations should critically look at their customers and know how best they are satisfying their needs. He adds that organizations should continuously improve on their services through innovations and great value. Kloot (1999), adds that in order to assess performance, organizations should be examined in terms of quality of services, flexibility, utilization and innovations.

2.5 Control activities and organizational performance

Coso (2011), provided a criteria against which effectiveness of internal controls can be assessed. Internal control can be judged effective if the entity's operations objectives are being achieved; published financial statements are being prepared, reliable and applicable laws and regulations are being complied with. While internal control is a process, its effectiveness is a state or condition of the process at a point in time. Accordingly, the effective functioning of components of internal control provides a reasonable assurance regarding achievement of one or more of the stated categories of objectives to ensure high levels of organizational performance. Thus the company's criteria for effective internal control and success of the entire organization. Efficiency and effectiveness of operations have been taken to mean efficiencies and effective use of its resources including personnel, accurate information for decision making and safeguarding of assets and records (Aren and Lwebbecke, 2004).

One of the five interrelated components of an internal control system is a control environment factor. It refers to the integrity, ethical values and competence of the entity's people (COSO, 2011). Internal control should be viewed in a broader context for example it should as well be reorganized as a function of people's ethical values as it is of standards and compliancy mechanisms (CoSo, 2010). Wells (2006), illustrate practical fraud occurrences discovered by

competent accountants within organizations and what the accountants say about how they detect fraudulent transactions. Internal control system helps an organization to achieve its objectives such as its efficiency and effectiveness, reliable financial reporting and compliance with regulations COSO (2011). Controls serve the systems goals, they interact with the system and its environment thus directing the energy of the system toward fulfillment, in the same way changes in the environment are easily noticed and adapted to (CoSo, 2011).

2.6 Risk assessment and performance of the organization

Risk assessment is the process used by an organization (Management) to decide how it will deal with the risks that pose a threat to achieving its objectives (Furrugia, 2006). It entails the identification and prioritization of objectives, the identification of risks and assessment of their like hood and impact. Consequently Jones (2007) looks at risk assessment as the identification, evaluation and management of risks. He further notes that risks can relate to financial statement fraud or to the misappropriation of assets.

According to Amudo and Inanga (2009) every entity faces a variety of risk from external and internal sources that must be assessed. A precondition to risk assessment it establishment of objectives, linked at different levels and internally consistent. Risk assessment is the identification and analysis of relevant risks to achievement of the objectives, forming a basis for determining how the risks should be managed. Because economics, regularly and operating conditions will continue to change, mechanisms are needed to identify and deal with the special risks associated with change. Objectives must be established before administrators can identify and take necessary steps to manage risks. Operations objectives relate to effectiveness and efficiency of the operations, including performance and financial goals and safeguarding resources against loss.

Amudo and Inanga (2009) indicated t hat financial reporting objectives pertain to the preparation of reliable published financial statements, including prevention of fraudulent financial reporting. Compliance objectives pertain to laws and regulations which establish minimum standards of behavior. The process of identifying and analyzing risks is an ongoing process and is a critical component of an effective internal control system. Attention must be focused on risks at all

levels and necessary actions must be taken to manage. Risks can pertain to internal and external factors. After risks have been identified they must be evaluated. Managing change requires a constant assessment of risk and the impact on internal controls. Economic, industry and regulatory environments change and entities' activities evolve. Mechanisms are needed to identify and react to changing conditions.

The internal control reference Guide (2002) pointed out that, risk assessment is the identification and analysis of risks associated with the achievement of operations, financial reporting and compliance goals and objectives. This in turn forms a basis for determining how those risks should be managed. To properly manage their operations, managers need to determine the level of operations, financial and compliance risks they are willing to assume. A risk is anything that could jeopardize the achievement of objectives. For each of the department's objectives, risk should be identified. Asking the following questions helps to identify risks.

Effectiveness

An effective system of internal control provides reasonable assurance regarding achievement of an entity's objectives. Interest in the effectiveness of internal control system has not been restricted in most public sector organizations. Regulators in public sectors organizations especially schools have shown considerable interests in the internal control systems of the sectors they regulate. However, in public sector organizations, there are specific requirements for auditors to consider while executing internal control systems for achievement of goals and objectives set.

Efficiency

Feng et al(2009)asserts that ineffective in management of public education system can affect their operational efficiency by resulting in erroneous internal management reports and untimely financial reporting information. Consistent with this notion, he also finds that material weaknesses in internal control affect the financial inputs to management guidance and they document less accurate guidance among firms reporting ineffective internal controls. He further asserts that beyond issuing guidance, the internal management reports are also the basis for managers to make many day-to-day operational decisions. Hence, our findings on the

effectiveness and efficiency of internal control quality on management guidance have potential implications for other management decisions based on internal reports. We expect a positive association between internal control effectiveness and firm.

However, the operational efficiency of internal control system in the public sector leads to greater information risk, which increases agency problems and the likelihood of misappropriation by managers (Lambert et al. 2007). Given that operational efficiency is based on the relation between inputs and outputs, ineffective of public sectors and internal control systems. This reduces the outputs generated for a given amount of inputs and adversely affects operational efficiency. Furthermore, ineffective public sectors in form of inadequate physical security, inadequate segregation of duties and inadequate documentation further allows the misappropriation of inputs.

Productivity

An organization cannot have a going concern or continuity without having a well-established internal control system. So there is a need for a solid and functioning internal control system for the public sector organizations to perform. Most public sector organizations that tend to experience a high level of risk resulting in a poorly prepared financial statement are victim of poor internal control system, these systems emanate as a result of ineffectiveness of the auditor in ensuring proper establishments and monitoring of the established internal control system. When an internal control system is poor it prevents the management and the internal auditor from detecting risks that could be detrimental to the achievement of the organization's vision, mission and objective. Now days most organizations only think of the establishment of internal control system and that is why they fall victim of a poor internal control system. An internal control system is not only be established but it also needs to be maintained, in any organization maintenance of the internal control system has become important for the sustenance of a strong internal control system or else the already established internal control system will become weak.

So many public organizations in Uganda today have one or more control put in place; however, the general problem is that not all of these organizations have a sound internal control system in place. A sound internal control system is a system that monitors all the activities of an

organization. It has been seen that monitors all the activities of an organization experiencing winding up is as a result of a weak internal control system.

2.6.1 Conclusion

From the literature review, several researchers seem to concur that there is a relationship between internal control systems and financial performance of an organization. These conclusions will however, be confirmed or dispelled after empirical evidenced has been obtained from the research.



CHAPTER THREE

METHODOLOGY

3.0 Introduction

This section provides an account on how this study was conducted and ends with limitations of the study.

3.1 Research design

The study employed an explanatory research design because it sought to explain the reasons why internal control systems on the performance of public secondary schools in Uganda are adopted, despite of other strategies that are used at secondary schools. However, an explanatory research is used to collect detailed and factual information (where respondents views and opinions was sought and described accordingly) as regards to internal controls and performance of public secondary schools in Uganda.

3.2 Study population

The study used 50 respondents as total populations in public secondary schools. According to Krejcie and Morgan (1970) with the population of 50 respondents, the researcher sampled mainly 44 respondents as a sample size. This included different positions in public secondary schools like the PTA Members, Directors and management staff respectively.

3.3 Sampling size

According to Krejcie and Morgan, (1970), when the population is 50, the sample size was 44. This means that the sample size of the study was 44 among which comprised of PTA members (20), Management staff (10) Directors (14) who were used to collect information (data) to facilitate the study.

3.4 Sources of data collection

Both primary and secondary data was used to collect data for the study. The researcher ensured that all the relevant sources of information were critically taken in order to source required information for the study.

3.4.1 Primary sources

Primary sources included different respondents from the management staff, PTA members, support staff and directors of these secondary schools to collect first hand information that helped in the study. The researcher employed self administered questionnaires, survey, documentary in order to collect first hand information for the study.

3.4.2 Secondary sources

This included already existing information for example from libraries, like text books, journals, newspapers and reports among others. This data improved on some of the areas where the researcher had little knowledge and improving on the study.

3.5 Data collection methods

The researcher used different data collection methods some of which included questionnaires, interviews survey and documentaries among others.

3.5.1 Questionnaires

The researcher designed a self administered questionnaire which was used for the study. The questionnaires were distributed to the respondent to collect data that was used to facilitate the study. The researcher mainly designed a likert questionnaires which included 5 points of 1 = strongly agree 2= agree 3= Neutral 4= strongly disagree 5 = disagree.

3.5.2 Interviews

Interview was one of the major important methods that were used by the researcher while collecting data for the study. The research designed direct questions that were posed to the respondents with the view to collect relevant information for the study.

3.5.3 Survey

The researcher employed survey which includes determining the different opinions of respondents at different levels. It was also involve review and investigating of the study variable and assessing how internal control systems affect the performance of public secondary schools in Uganda.

3.5.4 Observations

The researcher also moved to different libraries and observes different situations of public secondary schools in order to determine how the activities were being affected at these schools. This helped the researcher to collect relevant and adequate information for the study.

3.6 Instruments of data collection

The main instrument that was used during data collection was a self administered questionnaire because of its advantages to include among others; quick data collection and easy to explain respondents questions they do not understand.

3.7 Data Quality Control of the Instruments

3.8 Data Quality Control of the Instruments

3.7.1 Validity

Validity of the instrument was the degree to which the measurement were taken basing on the views that the data was collected from active management staff of PTA members, Management staff and Directors of public secondary schools as content validity Index and a validity content text respectively.

$$\text{Content Validity Index (CVI)} = \frac{\text{Items Rated Relevant}}{\text{Total Number of Items Rated}}$$

3.7.2 Reliability

The reliability of the questionnaires was improved through pretesting of pilot samples from the field which enabled the rephrasing of some questions. Additionally, reliability of the items was done with the application of the Cronbach Coefficient Alpha for the computations so as to check for the internal consistency of the data.

3.8 Ethical considerations

The researcher collected the research letter from the department of research at the university which was later presented to the management of public secondary schools of Cardinal Nsubuga, God's way High school and St. Mary's secondary schools to seek permission to conduct research since the study was purposely for academic and the information that was collected was to be kept

with high degree of confidentiality. This helped the researcher to collect relevant information from different departments and the information collected was used for the study.

3.9 Data processing, analysis and presentation

3.9.1 Data processing

After collecting data, the researcher organized well-answered questionnaire, data was edited and sorted for the next study.

3.9.2 Data Presentation and Analysis

The data was presented in tabular form where pie charts, tables, bar graphs with frequencies and percentages for classifications of responses, easier analysis and visual impression were used. The researcher used Statistical Package for Social Sciences (SPSS) to analyze the relationship between the variables under study.

3.10 Problems to the study and their Resolutions

Time dimension: Time dimension was one of the big factors that affected the research study. This is especially with regards to data collection mostly the primary data which was collected from public schools for example Cardinal Nsubuga, God's way and St. Mary's secondary schools. The researcher realized that some of the respondents were not willing to provide information, answering the questionnaires, filling half of the questions and some were filling without consent while some were busy. Therefore, this gave a researcher a challenge. However, the researcher provided an introduction letter which was provided from the university to seek permission to collect data.

Sampling design: A comparative case study was taken from public secondary schools of Cardinal Nsubuga, Gods way and St. Mary's Secondary school. This was selected because there was need to examine how monitoring, control activities, risk assessment, control environment were applicably used on the performance of public secondary schools. It is important to note that all the above elements were followed but were not adopted by most of the secondary school. Therefore, the researcher advised the management to adopt them so as to improve performance.

Sample size: The researcher selected a sample of size of 44 respondents to provide information for the study. However, according to the study, the sample selected was not adequate to provide information, some of the respondents were not willing to provide information with fear that some information may be used to outcompete their schools, whereas some respondents never had interests to attend to the researcher. However, the researcher minimized on the number of respondents in order to collect quality information for the study.



CHAPTER FOUR

PRESENTATION, INTERPRETATION AND ANALYSIS OF FINDINGS

4.0 Introduction

This chapter contains the presentation, interpretation and analysis of findings of the study on the effect of internal control system on the performance public secondary schools in Uganda. It is important note that all the findings were done basing on the research objectives which include: how monitoring affects performance, control activities affects performance, risk assessment affects performance, control environment affect performance and the relationship between internal control system and performance.

4.1 Categories of findings

The study attracted both female and male respondents from public secondary schools in Uganda in which PTA members, Management staff and Directors where interviewed and they were able to provide information.

Table 4:1: Determination of category of respondents

Response Rate	Frequency	Percentage %
Answered questionnaires	40	90.9
Non answered questionnaires	4	9.1
Total	44	100

Source: Primary data.

From the results obtained from public secondary schools in Uganda, it was discovered that respondents who were sampled were very active among which 40 (90.9%) responded to the questionnaires and provided information while only 4(9.1%) never responded to the questionnaire. Therefore, the information provided was enough for the researcher to based on for the study.

4.2 Gender characteristics of respondents

Table 4:2 Gender characteristics of respondents

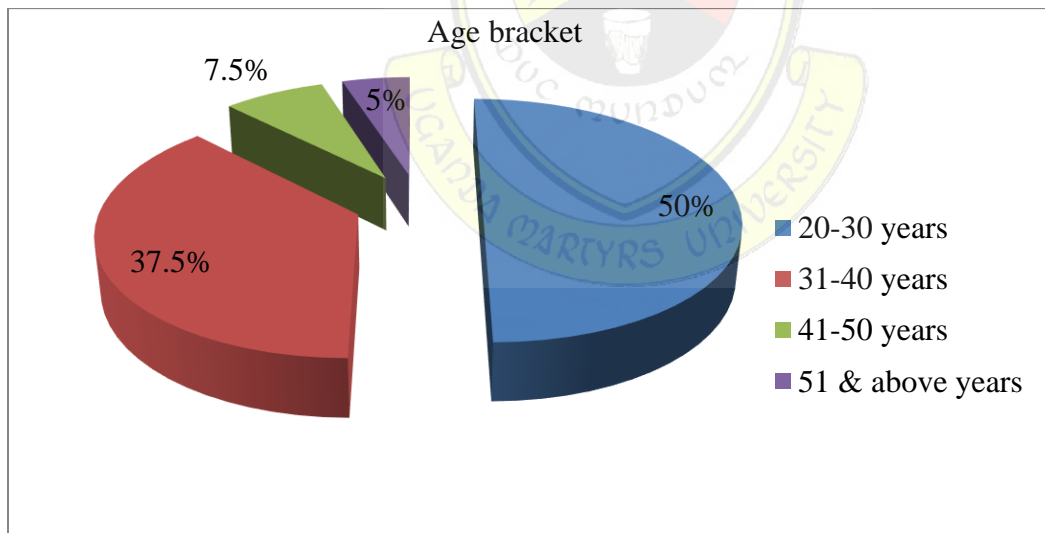
Sex of respondents	Frequency	Percentage %
Male	6	15
Female	34	85
Total	40	100

Source: Primary data

From the table 4:2 above, the results revealed that majority of the respondents comprised of female with 85% as compared to male respondents with 15%. Therefore, the study considered more female respondents as compared to male.

4.2.1 Age bracket of respondents

Figure 4:1 Age bracket of respondents



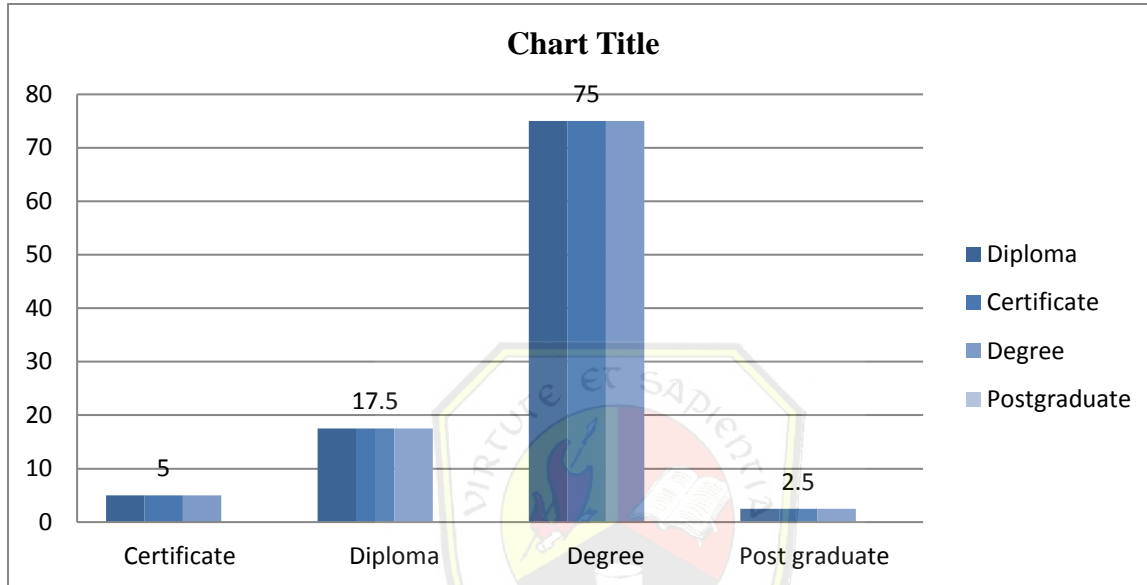
Source: Primary Data

According to the figure 4:1 above, the study showed respondents with different age brackets. It was established that respondents with 20-30 years comprised of majority with 50%, while 31-40 years comprised of 37.5%, 41-50 years had 7.5% and 5% comprised of respondents with 51 and above years. The respondents were more matured to provide relevant information for the study.

4.2.2 Education background of respondents

The researcher intends to find out the education characteristics of respondents and the following information was derived:-

Figure 4:2 Education backgrounds of respondents



Source: Primary data

Finding on figure 4:2 revealed that majority of respondents with the highest percentage consisted of 75% with degree while others consisted of 17.5% with diploma, 5% were among the respondents who participated and 2.5% comprised of Post graduate respondents. It is important that staff with degree were the majority of respondents interviewed during the study.

4.2.3 Years served in the organization

From the study results, the researcher wishes to find out the respondents years served in public schools and the following was discovered and shown below:

Table 4:3 Years served in the organization

Number of years in service	Frequency	Percentage %
1-5 years	14	35
6-10 years	10	25
11 & above years	16	40
Total	40	100

Source: Primary data

From the table 4:3 above, result revealed that 35% of the respondents had worked in the public sector for the period of 1-5 years while 25% were among the respondents with 6.10 years and 40% were also among the respondents who had served in the public sector organization for 11 & above years. Therefore, the study showed majority of respondents who have served for quite longer years improved performance.

4.2.4 Positions in the organization

Table 4:4 Positions in the organization

Position of respondents	Frequency	Percentage %
Management staff	20	50
PTA members	15	17.5
Director	3	7.5
Support staff	2	5
Total	40	100

Source: Primary Data

From the table 4:4 above, respondents revealed that majority of 20 management staff with 50% were among the respondents who participated in the study, while 17.5% were among the PTA members of public schools, 7.5% comprised of Directors and support staff were only 5%. The study further showed that majority of the respondents was from management staff who had relevant knowledge as regards to study variable.

4.3 Control environment

Table 4:5 Showing whether the management follow and takes necessary actions on implementation

Responses	Frequency	Percentage %
Strongly disagree	2	5
Disagree	3	7.5
Not sure	5	12.5
Agree	10	25
Strongly agree	20	50
Total	40	100

Source: Primary Data

According to the table 4:5 above, results revealed that majority of respondents with 50% strongly agreed that management follows and takes necessary actions in implementation while 25% agreed, 12.5% were among the respondents who were not sure, 7.5% completely, and other 5% strongly disagreed. This is in correlation of Beneish, (2008), which states that the tone of an organization and the way it operates. Therefore, the management of public secondary schools follows and takes actions to implement programmes whenever necessary or in accordance to the school regulations.

Table 4:6 Showing whether management follows school policies & rules to improve the performance of schools

Responses	Frequency	Percentage %
Strongly disagree	1	2.5
Disagree	4	10
Not sure	5	12.5
Agree	10	25
Strongly agree	20	50
Total	40	100

Source: Primary Data

Basing on the table 4:6 above, 50% of the respondents strongly agreed that management follows school policies and rules to improve the performance of schools while 25% agreed, 12.5% were not sure, 10% disagreed and 2.5% strongly disagreed. This is in relations to Lou, (2008), statement which states that administration of an organization is responsible for establishing the appropriate control environment. Therefore, the management put forward effective policies and rules to improve the performance of schools.

Table 4:7 Showing whether management of the staff members leads to performance of the school

Responses	Frequency	Percentage %
Strongly disagree	4	10
Disagree	6	15
Not sure	18	45
Agree	10	25
Strongly agree	2	5
Total	40	100

Source: Primary Data

Table 4:7 showed that 45% of the respondents were not sure about whether the management of staff members leads to performance of the school while 15% disagreed, 10% were strongly disagreed and also 5% strongly agreed. According to the study findings carried out at public secondary schools, the highest percentage of 45% were not very sure as regards to whether management of staff members leads to performance of the school. This is in correlation to COSO, 2004) where it was argued that ethical environment of an organization to encompass aspects of upper management tone in achieving organizational objectives, their value judgment and management style is an important aspect of performance. Therefore, this means that, there is need for extra effort to ensure that staffs are properly motivated to stimulate their performance.

Table 4:8 Showing whether the management follow and takes necessary actions on implementation

Responses	Frequency	Percentage %
Strongly disagree	13	32.5
Disagree	4	10
Not sure	5	12.5
Agree	15	37.5
Strongly agree	3	7.5
Total	40	100

Source: Primary Data

From the table 4:8 above, results showed that 37.5% agreed that management follows and take necessary actions on implementation of programmes while 7.5% strongly agree, 12.5% were not sure, 10% disagreed and 32.5% strongly disagreed. The study implies that majority were aware that for successful achievement of public secondary schools, management is required to take necessary actions on implementation of programmes in order to achieve effective operation.

4.4 Risk assessment

Table 4:9 Showing whether time table management helps the school to perform better

Responses	Frequency	Percentage %
Strongly disagree	9	22.5
Disagree	3	7.5
Not sure	10	25
Agree	11	27.5
Strongly agree	7	17.5
Total	40	100

Source: Primary Data

Table 4:9 above revealed that time table management helps the school to perform better especially to guide teachers on how to handle syllabuses. It was indicated that 17.5% of the

respondents strongly agree, while 27.5% agreed, 25% were not sure some of which were among the PTA members, 7.5% disagreed and 22.5% strongly disagreed. The study further shows that with the use of time table at school, all programmes are laid accordingly and this helps in successful operation and hence achieving better performance.

Table 4:10 Showing whether policies are taken in place for the school to achieve its goals

Responses	Frequency	Percentage %
Strongly disagree	5	12.5
Disagree	4	10
Not sure	1	2.5
Agree	10	25
Strongly agree	20	50
Total	40	100

Source: Primary Data

From the table 4:10 above, results revealed that majority of the respondents with 50% showed that policies are taken in place for the school to achieve its goals. It was discovered that 50% of the respondents strongly agreed, 25% agreed, 2.5% were not sure about the activities in public secondary schools, 10% disagreed and 12.5% strongly disagreed. The implication is that the policies that govern public schools are effective to management staff, PTA members, directors and support staff hence enabling the schools to achieve their set goals and objectives. This is in correlation to Jones, (2007) which states risk assessment involves the identification, evaluation and management of risks.

Table 4:11 Showing whether the school conducts the staff meeting a venue which leads to performance

Responses	Frequency	Percentage %
Strongly disagree	6	15
Disagree	2	5
Not sure	3	7.5
Agree	28	70
Strongly agree	1	2.5
Total	40	100

Source: Primary Data

From the table 4:11 above, results revealed that majority of the respondents with 70% agreed that the school conducts the staff meeting a venue which leads to performance, while 2.5% strongly agreed, 7.5% were not sure, 5% among the respondents disagreed and 15% strongly disagreed. Therefore, according to the study, the operation of an institution requires various knowledge and skills and these skills can only be acquired through meetings, seminars and workshops. Therefore, for public secondary schools to successfully achieve their set goals, meetings are oftenly required in order to improve the management performance. This is in relation to the statement in the Internal Control Reference Guide, (2002) which points out that risk assessment is the identification and analysis of risks associated with the achievement of operations, financial reporting and compliance goals and objectives.

Table 4:12 Showing whether students meeting help them to air out their views

Responses	Frequency	Percentage %
Strongly disagree	4	10
Disagree	-	-
Not sure	-	-
Agree	22	55
Strongly agree	14	35
Total	40	100

Source: Primary Data

From the table 4:12 above, results shows that students meeting helps them to air out their views and this is mostly done through head boy and girl and other representatives in the committee. It is clearly noted that 55% of the respondents agreed, while 35% strongly agree and only other 10% respondents strongly disagreed. It is important to note that different views of students acts as a guide to students and school performance.

Table 4:13 Showing whether examination linkages tests and midterm exams within the school improves performance of students

Responses	Frequency	Percentage %
Strongly disagree	3	7.5
Disagree	-	-
Not sure	2	5
Agree	5	12.5
Strongly agree	30	75
Total	40	100

Source: Primary Data

From table 4:13 above results shows that majority of respondents that 75% strongly agreed that examination linkages tests and midterm exams within the school improves performance of students while 12.5% agreed, 5% were not sure and 7.5% strongly disagreed. The study also showed that school performance is determined through tests, midterm examinations, and final examination and through this student performance are gauged.

4.5 Communication and information

Table 4:14 Showing whether communication channels, enables the management to achieve the organization targets

Categories	Frequency	Percentage %
Strongly disagree	-	-
Disagree	-	-
Not sure	24	60
Agree	6	15
Strongly agree	10	25
Total	40	100

Source: Primary Data

From the table 4:14 above, results revealed that 60% of the respondents were not sure whether communication channels enables the management to achieve the organization targets whereas 15% positively agreed and 25% strongly agreed. This is in correlation to (Britnell, 2010), which indicates that information and communication, the system put in place by an organization to identify, capture, process and report relevant and reliable information in a timely manner so that people can carry out their responsibilities effectively. Therefore, the implication is that speakers, head prefects, school committee help the school to improve its performance.

Table 4:15 Showing whether the adequate provision is done for the students to improve their performance

Responses	Frequency	Percentage %
Strongly disagree	19	47.5
Disagree	3	7.5
Not sure	8	20
Agree	4	10
Strongly agree	6	15
Total	40	100

Source: Primary Data

From the table 4:15 above, results revealed that 15% of the respondents strongly agreed that adequate provision is done for the students to improve their performance, 10% agreed, 20% were not sure, 7.5% disagreed and 47.5% strongly disagreed. This is in correlation to (Gaskill, 2000) statement which shows that an appropriate form and time frame to accomplish the financial reporting objectives and other roles is an important objective that should adopted for performance. This significantly showed that adequate provision for example text books, pamphlets, hand outs among others are provided with the aim of improving performance at school.

Table 4:16 Showing whether the schools receive time information

Responses	Frequency	Percentage %
Strongly disagree	8	20
Disagree	2	5
Not sure	25	62.5
Agree	-	-
Strongly agree	5	12.5
Total	40	100

Source: Primary Data

From the table 4:16 above, results shows that different responses were derived from different respondents as regards to how schools receives time information and the following was derived; 12.5% of the respondents provided strongly agreed, while 62.5% were not sure, 5% disagreed and 20% strongly disagreed.

4.6 Control activities

Table 4:17 Showing whether high security around the school enables students to perform better

Responses	Frequency	Percentage %
Strongly disagree	3	7.5
Disagree	2	5
Not sure	34	85
Agree	-	-
Strongly agree	1	2.5
Total	40	100

Source: Primary Data

From the table 4:17 above, results revealed that 85% of the respondents were not sure whether high security around the school enables students to perform better. It is important to note that especially upon the students who resides in the school compound. It is noted that students should be protected through strict security. It was further showed that 7.5% strongly disagreed, 5% disagreed and 2.5% strongly agreed. This implied that majority were not sure because they were not sensitized as regards to issues security at school.

Table 4:18 Showing whether Measures are put in place which helps the school to achieve its goals and objectives

Responses	Frequency	Percentage %
Strongly disagree	-	-
Disagree	-	-
Not sure	-	-
Agree	40	100
Strongly agree	-	-
Total	40	100

Source: Primary Data

The table 4:18 above, results revealed that 100% of the respondents agreed that measures are put in place which helps the schools to achieve their goals and objectives for example accountability of school requirements, honesty in the school, strict rules and regulations of activities and these helps to control operation and hence achieving goals and objectives.

Table 4:19 Showing whether the school library enables the students to improve their performance

Responses	Frequency	Percentage %
Strongly disagree	3	7.5
Disagree	-	-
Not sure	7	17.5
Agree	10	25
Strongly agree	20	50
Total	40	100

Source: Primary Data

The table 4:19 above, results shows that 50% of the respondents strongly agreed that the school library enables the students to improve their performance. It is noted that well stocked library with all text books, pass papers, magazines helps to guide students upon their performance in class. It was further argued that 25% agreed, 17.5% of the respondents were not sure and 7.5% strongly disagreed. The implication is that well stocked library gives school access to excel through examination, tests, and midterm examination hence achieving performance.

4.7 Monitoring

Table 4:20 Showing whether the school monitors the performance of students every term

Responses	Frequency	Percentage %
Strongly disagree	-	-
Disagree	-	-
Not sure	-	-
Agree	-	-
Strongly agree	40	100
Total	40	100

Source: Primary Data

From table 4:20 above, results revealed that 100% of the respondents strongly agreed that the school monitors the performance of students every term and these is majorly done through examination, tests, midterm exams. It is important to note schools determine their school performance through testing their knowledge and understanding. This is in correlation to (Jones, 2008) which states that monitoring entails the activities and procedures designed to assess the effectiveness of the internal control system in achieving the entity’s financial and other related objectives.

Table 4:21 Showing whether the management monitors the performance of teachers

Responses	Frequency	Percentage %
Strongly disagree	2	5
Disagree	-	-
Not sure	1	2.5
Agree	30	75
Strongly agree	7	17.5
Total	40	100

Source: Primary Data

From table 4:21 above, results revealed that 75% of the respondents agreed that the management monitors the performance of teachers through performance appraisal forms, arrival time and dispatcher, evaluation form among others. However, when these not properly used then teachers performance may not be effective. This is in relation to (Henle, 2005) shows that monitoring is done to ensure that systems or employees are performing as intended.

Table 4:22 Showing whether the meetings which are conducted by the SMC, PTA enables performance of tasks

Responses	Frequency	Percentage %
Strongly disagree	6	15
Disagree	3	7.5
Not sure	2	5
Agree	21	52.5
Strongly agree	8	20
Total	40	100

Source: Primary Data

From the table 4:22 above, results revealed that 20% of the respondents strongly agreed that the meetings which are conducted by the SMC, PTA enables performance of tasks while 52.5% agree, 5% were not sure, 7.5% disagreed and 15% strongly disagreed. This statement correlates to (Coso, 2004) which shows the activities that permeate the entire organization, at all levels and in all function. It is important to note that meetings which are conducted by SMC, PTA helps the public secondary schools to determine the performance of both schools and teachers of schools and further provide ways for improvements.

Table 4:23 Showing whether the implementation by teacher leads to performance of the school

Responses	Frequency	Percentage %
Strongly disagree	7	17.5
Disagree	3	7.5
Not sure	10	25
Agree	16	40
Strongly agree	4	10
Total	40	100

Source: Primary Data

From table 4:23 above, results obtained from public secondary schools revealed that 17.5% strongly disagreed that the implementation by teacher leads to performance of the school while 7.5% disagreed, 25% were not sure, 40% agreed and 10% strongly agreed. From the perception of the researcher, in relation to (Henle, 2005) it was discovered that when rules and regulations are implemented by the teachers themselves it helps them to properly maintain the regulations and hence improved performance.

Table 4:24 Showing whether the employees are assessed to evaluate their performance

Responses	Frequency	Percentage %
Strongly disagree	1	2.5
Disagree	3	7.5
Not sure	2	5
Agree	4	10
Strongly agree	30	75
Total	40	100

Source: Primary Data

From table 4:25 above results shows that 75% of the respondents strongly agreed that the employees are assessed to evaluate their performance whereas 10% of the respondents agreed, 5% were not sure, 7.5% disagreed and 2.5% strongly disagreed. It was also revealed that findings from the respondents showed that employees who are the teachers, support staff are assessed for promotion, increased responsibility and improvement in performance.

4.8 Performance of public secondary schools in Uganda

4.8.1 Productivity

Table 4:25 Showing whether the school completes its syllabus within a scheduled time

Responses	Frequency	Percentage %
Strongly disagree	4	10
Disagree	-	-
Not sure	1	2.5
Agree	29	72.5
Strongly agree	6	15
Total	40	100

Source: Primary Data

From the table 4:26 above, results showed that 15% of the respondents strongly agreed that the school completes its syllabus within a scheduled time for example every term has a syllabus to be accomplish and these is emphasized by the class master/teachers while 75.5% of respondents also agreed with the opinion as regards to school syllabus, 2.5% were not sure and 10% strongly disagreed. The implication is that despite of the fact that school determines their student's performance; all syllabuses are to be reviewed and completed so as to impart knowledge and skills to students to become more productive.

Table 4:26 Showing whether the teacher's ability to impart knowledge in students improves the performance

Responses	Frequency	Percentage %
Strongly disagree	-	-
Disagree	-	-
Not sure	-	-
Agree	-	-
Strongly agree	40	100
Total	40	100

Source: Primary Data

From the table 4:27 above, results revealed that the teacher's ability to impart knowledge in students improves the performance and this was represented by 100% of the respondents. According to the study findings, teachers are professional mentors for students through provision of required standards, ethics, knowledge, skills among others; hence this makes students to become more productive. This is in agreement with the statement of Amudo and Inanga, (2009).

Table 4:27 Showing whether the student's concentration enables them to perform better

Responses	Frequency	Percentage %
Strongly disagree	4	10
Disagree	2	5
Not sure	4	10
Agree	21	52.5
Strongly agree	9	22.5
Total	40	100

Source: Primary Data

From the table 4:28 above, results revealed that student's concentration enables them to perform better and this was represented by 22.5% of the respondents who strongly agreed 52.5% respondents agreed with the opinion. 10% of the respondents were not sure 5% disagreed and 10% strongly disagreed. Findings revealed that in public schools students' concentration are always emphasized during school meetings, student's assembly and during classes and hence improved performance. This is in agreement with the statement in Internal Control Reference Guide, (2002) which points out that public education system can operations can be improved through regular sensitization, meetings, seminars, workshops since this builds knowledge.

Table 4:28 Showing whether the schools output of teacher and input improves

Responses	Frequency	Percentage %
Strongly disagree	6	15
Disagree	5	12.5
Not sure	11	27.5
Agree	10	25
Strongly agree	8	20
Total	40	100

Source: Primary Data

The table 4:29 above, results shows that 20% of the respondents strongly agree that to improve the schools output of teacher and input also improves whereas 25% agree, 27.5% were not sure, 12.5% disagreed and 15% strongly disagreed. Findings further showed that through improved school output of teachers helps to improve outputs. However, this is in agreement of (Furrugie, 2006), which entails that the operations objectives relate to effectiveness and efficiency of the operations, including performance hence safeguarding schools against losses.

Table 4:29 Showing whether targets in terms of performance encourages management to carry out tasks

Responses	Frequency	Percentage %
Strongly disagree	-	-
Disagree	6	15
Not sure	4	10
Agree	25	62.5
Strongly agree	5	12.5
Total	40	100

Source: Primary Data

From the table 4:30 above, results revealed that 12.5% strongly agreed that targets in terms of performance encourage management to carry out while 62.5% agreed, 10% were not sure and 15% disagreed. It is also noted that the main aim and objectives of every school is to ensure that performance is encouraged in order to create good reputation. This is in agreement with statement of (Morton, 1997) which states contention that performance should be measured in terms of satisfaction.

Table 4:30 Showing whether the adequate facilitates in terms of equipments improves the performance of students

Responses	Frequency	Percentage %
Strongly disagree	-	-
Disagree	-	-
Not sure	10	25
Agree	27	67.5
Strongly agree	3	7.5
Total	40	100

Source: Primary Data

Table 4:31 above, results revealed that the adequate facilitation in terms of equipments improves the performance of students for example improvement in technological advancements like introduction of computer lab, use of technology during class time like projector among others. Therefore, according to the study 67.5% agreed while 7.5% strongly agreed and 25% was not sure. Therefore, schools' performance can easily be improved when all the required facilities are put in place for example well stocked library, laboratory among others.

Table 4:31 Showing whether the co curriculum activities in the school lead to performance of schools

Responses	Frequency	Percentage %
Strongly disagree	1	2.5
Disagree	1	2.5
Not sure	3	7.5
Agree	33	82.5
Strongly agree	2	5
Total	40	100

Source: Primary Data

From table 4:32 above, results obtained from Public secondary schools shows that 5% of the respondents strongly agree that co-curriculum activities in the school leads to performance of schools whereas 82.5% agreed, 7.5% were not sure, 2.5% disagreed and strongly disagreed respectively. The implication of this statement is that involving schools in co-curriculum activities refreshes schools mines for example sports and games, art and crafts among others and hence schools' performance is improved.

Table 4:32 Showing whether the well equipped library helps the schools to perform better

Responses	Frequency	Percentage %
Strongly disagree	-	-
Disagree	2	5
Not sure	5	12.5
Agree	1	2.5
Strongly agree	32	80
Total	40	100

Source: Primary Data

From table 4:33 above, results shows that 5% of the respondents disagreed that well equipped library helps the schools to perform better, while 2.5% agreed, 80% respondents strongly agreed. The significance show that well equipped library with latest text books, laboratory equipments etc helps schools to perform better. This is in relations to the statement of (Palmer, 2003) which states that performance in the organization is looked at in terms of economy, efficiency and effectiveness. Therefore, public secondary schools emphasizes that performance in organization should be looked at as an important indicator of success.

4.8.2 Efficiency

Table 4: 33 Showing whether the quality of management staff improves the performance within the school

Responses	Frequency	Percentage %
Strongly disagree	-	-
Disagree	-	-
Not sure	-	-
Agree	40	100
Strongly agree	-	-
Total	40	100

Source: Primary Data

From the table 4:34 above, results shows that the quality of management staff improves the performance within the school. It was also believed that proper or qualified staff members understand the management trends in the organization and hence performance is enhanced and this was represented by 100% of the respondents. In correlation to (Feng, 2009) which asserts that ineffective management of public education system can affect their operation efficiency by resulting in erroneous internal management and untimely financial reporting information.

Table 4:34 Showing whether the efficiency in terms of performance enables the school to achieve its goals

Responses	Frequency	Percentage %
Strongly disagree	3	7.5
Disagree	3	7.5
Not sure	2	5
Agree	21	52.5
Strongly agree	11	27.5
Total	40	100

Source: Primary Data

From table 4:35 above, results shows that 52.5% of the respondents agreed that the efficiency in terms of performance enables the school to achieve its goals. Therefore, according to the study findings, further, 27.5% strongly agreed, 5% were among the respondents who were not sure, 7.5% disagreed respectively. This implies that, the school success and achievements depends basically on operation efficiency for example management, schools' performance among others and hence this enables the school to achieve its goals and objectives.

Table 4:35 Showing whether the materials like text books used within the school leads to performance of schools

Responses	Frequency	Percentage %
Strongly disagree	-	-
Disagree	3	7.5
Not sure	1	2.5
Agree	2	5
Strongly agree	34	85
Total	40	100

Source: Primary Data

From the table 4:36 above, results shows that majority of respondents with 85% strongly agreed that the materials like text books, used within the school leads to performance of schools', whereas 5% agreed, 2.5% were not sure, 7.5% disagreed. This significantly shows that school's success depends on the availability of school materials. Therefore, when the school is well equipped with required materials for schools hence prompting performance to be enhanced.

Table 4:36 Showing whether the supervision of schools during exams improves performance of the school

Responses	Frequency	Percentage %
Strongly disagree	-	-
Disagree	2	5
Not sure	1	2.5
Agree	29	72.5
Strongly agree	8	20
Total	40	100

Source: Primary Data

From the table 4:37 above, results revealed that 20% of the respondents strongly agreed that the supervision of schools' during examples improves performance of the school while 72.5% agreed, 2.5% were not sure and 5% disagreed. Findings further showed that the involvement of invigilators, qualified staff members in supervise on helps in minimizing examination multi-practices, copying and hence enabling improved performance of school.

Table 4:37 Showing whether the school programmes creates awareness between schools and staff

Responses	Frequency	Percentage %
Strongly disagree	1	2.5
Disagree	4	10
Not sure	5	12.5
Agree	10	25
Strongly agree	20	50
Total	40	100

Source: Primary Data

From the table 4:38 above, results shows that the school programmes creates awareness between schools and staff and this was represented by 50% of respondents who strongly agreed, while

25% agreed, 12.5% were among respondents who were not sure, 10% disagree and 2.5% strongly disagreed. This is in relation to the statement of (Lambert, 2007), which states that ineffectiveness of public sectors and internal control systems affects operational efficiency. It implies that school success is determined by the nature of programmes in place for example coaching, tests, midterm exams enables schools and staffs to improve their performance.



CHAPTER FIVE

SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

5.0 Introduction

This chapter contains the summary, conclusions and recommendations of the study on the effect of internal control systems on the performance of public secondary schools in Uganda basing on the research objectives which include; how monitoring affects performance of public secondary schools, control activities affects performance, risk assessment, control environment and the relationship between internal control system and performance of public secondary schools in Uganda.

5.1 Summary of the major findings

5.1.1 Control environment

According to the results obtained from public secondary schools majority of respondents believed that the management of the schools follows and takes necessary actions in implementation of programmes whenever necessary or in accordance to the school regulations. It was also revealed that there is need for extra effort to ensure that staffs are properly motivated to stimulate their performance. The study also shows that majority of respondents who argued that the management follows and take necessary actions on implementation of programmes in order to achieve successful financial performance and effective operation.

5.1.2 Risk assessment

The study results revealed that time table management helps the school to perform better especially through guiding the teachers on how to handle syllabuses. It was further showed that with the use of time table at school, all programmes are laid accordingly and this helps in successful operation and hence achieving better performance. Results further revealed that the policies that govern public schools are effective to management staff, PTA members, directors and support staff and this therefore; the school conducts the staff meeting a venue which leads to performance. Results also show that meetings helps to brings out views and this is mostly done

to guide students and school performance especially in areas of tests, midterm examinations, and final examination and through this student performance are gauged.

5.1.3 Communication and information

It is important to note that communication channels enables the management to achieve the organization targets through speakers, head boys; head girls, school committee help the school to improve its performance. The study further revealed that through proper communication management are prompted to provide for example text books, pamphlets, hand outs among others which aim at improving performance at school. It was also discovered that schools receives time information which helps to improve performance.

5.1.4 Control activities

The study results also revealed that high security around the school enables students to perform better. It is important to note that especially upon the students who resides in the school compound. It is noted that students should be protected through the use of strict security. The results further revealed that the school should put in place measures which helps t to achieve their goals and objectives for example accountability of school requirements, honesty in the school, strict rules and regulations of activities and these helps to control operation uncertainties hence achieving goals and objectives.

5.1.5 Monitoring

According to the results obtained, the school monitors the performance of students every term through examination, tests, and midterm exams. It is important to note that schools determine their performance through closed monitoring, testing and understanding. It was further agreed that the management monitors the performance of teachers through performance appraisal forms, arrival time and dispatcher, evaluation form among others. However, when these not properly used then teachers performance may be ineffective. The results further revealed that meetings which are conducted by the SMC, PTA enables performance of tasks helps the public secondary schools to determine the performance of both schools and teachers of schools and further provide ways for improvements. The results also showed that the implementation of rules and regulations

by teacher leads to performance of the school. It is important to note that it is more easier to maintain rules and regulations implemented by teachers and hence improved performance.

5.2 Performance of public secondary schools in Uganda

5.2.1 Productivity

From the results obtained from the study, it was revealed that the school completes its syllabus within a scheduled time for example every term has a syllabus to be accomplish and these is emphasized by the class master/teachers. Therefore, all syllabuses are to be reviewed and completed so as to impart knowledge and skills to students to become more productive. However, teacher's ability to impart knowledge in students improves the performance. According to the study results, teachers are professional mentors for students through provision of required standards, ethics, knowledge, skills among others; hence this makes students to become more productive. Results further revealed that the main aim and objectives of every school is to ensure that performance is encouraged in order to create good reputation.

However, there is need for proper facilitation in terms of equipments, improvement in technological advancements by introducing computer lab, use of technology during class time like projector among others, well stocked library, and laboratory among others. Therefore, through involving all these in schools plus other co-curriculum activities it helps to refresh student's mines hence performance is improved.

5.2.2 Efficiency

According to the results obtained from public secondary school shows that the quality of management staff improves the performance within and this can be done by use of properly qualified staff members since they understand the management trends. Therefore, the schools' success and achievements depends basically on operation efficiency. The use of materials like well stocked school library, computer labs among others leads to performance of schools'. On the other hand, closed supervision of students' during examination improves performance of the school and involvement of invigilators, qualified staff members in supervision helps in minimizing examination multi-practices, copying and hence improving performance of school. Results further shows that school success is determined by the nature of programmes in place for

example coaching, tests, midterm exams among others enables students and staffs to improve their performance.

5.3 Conclusions

Basing on the study results the following are conclusion:

Control environment plays an important role in improving the performance of public secondary schools especially in situation where management is to follow necessary trends in order to take actions during the implementation of school programmes. For example cultural programmes and other co curriculum activities among others and there is therefore, need for extra effort to ensure that staffs are properly motivated to stimulate their performance.

Organizations design strategies to deal with uncertainties that pose threats especially in public secondary schools, risks like examination mult-practices strikes, use of undefined time programmes among others. It is therefore, important t to note that management of public schools should entails the identification and prioritization of objectives set for the success and performance of school.

Communication plays an important t role in determining the success of organization. It involves the system put in place to identify, capture, process and reports relevant and reliable information in a timely manner. However, in public secondary schools communication should be enhanced in order to achieve effective operations and performance.

Con troll activities in public secondary schools involves precautions set to control uncertainties for example security system at school, set to control unethical; practices which deters performance. It is also important that controls activities also help most students to protect school requirements for example text books, and also adopt to set rules and regulations hence achieving performance.

It is one of the most important elements of performance. It is important that monitoring of public school activities helps to improve performance for example monitoring of students during examination. Tests, teachers through performance appraisal to determine their performance. Therefore, through h proper implementation of proper monitoring strategies, success and performance is achieved.

Effectiveness of internal controls provides reasonable assurance regarding achievements of set objectives. It is important t to note that for public secondary schools to be productive, should properly set syllabuses, provision of standard professional ethics to students, skills, encouraging management to carry out performance appraisal in order to determine staff capability among others.

Efficiency in management of public secondary school plays an important t role in improving performance within the school. For example for the school to achieve efficient and effective performance, there should be well stocked library, strict supervise on of students' during examinations, tests, among others. Therefore, this results into efficiency.

5.4 Recommendations

Basing on the summary, conclusions above, the researcher was able to make the following recommendations: -

The researcher recommends that the management of public secondary schools should improve on the method of remuneration of the staffs to suits their desires and needs since this plays an important role in improving performance.

The researcher also recommends that there is need to grade employees basing on their level of performance and this should be done through performance appraisal form so as to determine the pay level basing on the level of performance, grades, experience among others and this improves the performance of schools.

There is also need to improve on information flow and management structure of public secondary schools in order to avoid challenges that affect employees work relationship with other staff members hence affecting the performance.

5.5 Areas for further res research

1. The relationship between motivation and staff turn over in public secondary schools
2. The influence of on-job training on the employee performance in public secondary school



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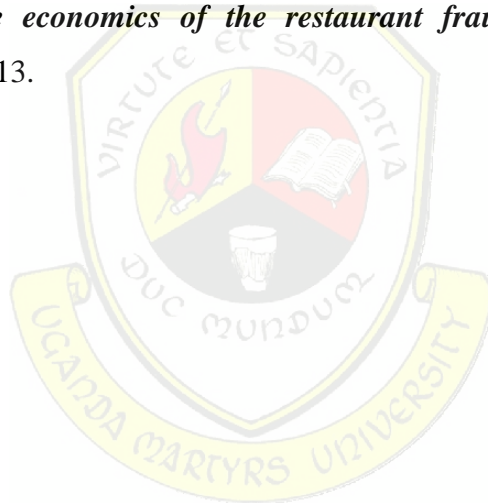
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QUESTIONNAIRES

Dear Respondents,

I am a third year student of Uganda Martyrs, pursuing a Bachelors Degree in Business Administration (Accounting and management). However, for the successful completion of the course, I am required to write a report entitled *“Internal control system on the performance public secondary schools in Uganda”* Therefore, this questionnaire aims at collecting information that will be used for the study. You have been identified as one of the respondents to provide information.

The information you will provide is basically for academic purposes and feel free to give your opinion.

INSTRUCTIONS:

“Please fill in the most correct answer in the space/box provided”

Bio-Data

1. Sex of the respondent

(a) Male (b) Female

2. Age bracket

(a) 20-30 years (b) 31-40 years (c) 41-50 years
(d) 51 and above

3. Education background

(a) Diploma (b) Certificate (c) Degree
(d) Post graduate

4. The number of years in service
 (a) 1-5 years (b) 6-10 years (c) 11 & above years

5. Position in the organization
 (a) Management staff (b) PTA member
 (b) Director (d) Support staff

SECTION B: INTERNAL CONTROL SYSTEMS

Please use 1= Strongly Disagree 2= Disagree 3= Not sure 4= Agree 5= Strongly Agree

Statement	1	2	3	4	5
Control Environment					
Management follows and take the necessary actions on implementation					
Management follow school policies and rules to improve the performance of schools					
Management of the staff members leads to performance of the school					
School management committee supports the staff to perform tasks well					
The school management has integrity					
Risk assessment					
Time table management helps the school to perform better					
Policies are taken in place for the school to achieve its goals					
The school conducts the staff meeting a venue which leads to performance					
schools meeting helps them to air out their views					
Examination linkages, tests and midterm exams within the school improves performance					

Communication and information					
Communication channels, enable the management to achieve the organization targets					
Adequate provision is done for the students to improve their performance					
Students receive time information					
Control activities					
High security around the school enables students to perform better					
Measures are put in place which helps the school to achieve its goals and objectives					
The school library enables the students to improve their performance					
Monitoring					
The school monitors the performance of students every term					
Management monitors the performance of teachers					
Meetings which are conducted by the SMC, PTA enables performance of tasks					
Implementation by teacher leads to performance of the school					
Employees are assessed to evaluate their performance					
SECTION C: PERFORMANCE OF PUBLIC SECONDARY SCHOOLS IN UGANDA					
Productivity					
The school completes its syllabus with in a scheduled time					
Teachers ability to impart knowledge in students improves the performance					
Students concentration enables them to perform better					
The schools output of teacher and input improves					
Targets in terms of performance encourages management to					

carry out tasks					
Adequate facilitates in terms of equipments improves the performance of students					
Co-curricular activities in the school leads to performance of students					
Well equipped library helps the students to perform better					
Efficiency					
The quality of management staff improves the performance within the school					
Efficiency in terms of performance enables the school to achieve its goals					
Materials like text books used within the school leads to performance of students					
Supervision of students during exams improves performance of the school					
The school programmes creates awareness between students and staff					

Thank you for your corporation