

**INTERNAL AUDITING QUALITY AND ACCOUNTABILITY FOR MATERNAL
HEALTH IN GOVERNMENT HOSPITALS IN UGANDA: A CASE OF KALISIZO
GENERAL HOSPITAL IN KYOTERA DISTRICT**

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**UGANDA CHRISTIAN
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Declaration

I, Ngobi David Sansa, hereby declare that this dissertation titled “The Influence of Internal Audit Quality on Accountability Practices for Maternal Health in General Hospitals in Uganda: A Case Study of Kalisizo General Hospital” is my original work and has never been submitted to any university or institution of higher learning for any academic award. Wherever works of others have been used, due acknowledgment has been made. I bear full responsibility for any errors or omissions in this work.


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Approval

This dissertation titled “The Influence of Internal Audit Quality on Accountability Practices for Maternal Health in General Hospitals in Uganda: A Case Study of Kalisizo General Hospital” has been submitted to the School of Research and Postgraduate Studies with my approval as the university supervisor.

Dr. Robinson Isaac Ogwang.

Signature: 

Date: 19th/07/2025

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Glossary of Terms and Acronyms

1. **Internal Auditing:** A systematic process of objectively examining and evaluating an organization's financial and operational activities to ensure accuracy, compliance with standards, and operational efficiency
2. **Internal auditing quality.** refers to the degree to which internal audit activities meet professional standards, organizational objectives, and stakeholder expectations in providing assurance, advice, and insight that improve governance, risk management, and control processes - *Hence Internal auditing quality is about doing the right audit, the right way, by the right people, to produce the right results—ensuring the audit function adds real value to the organization*
3. **Accountability:** The obligation of an organization to explain its actions and decisions, particularly in financial matters, and to be answerable to stakeholders.
4. **Maternal Health:** A field of public health that focuses on the health care of women during pregnancy, childbirth, and the postpartum period.
5. **Internal Audit Quality (IAQ):** The degree to which internal audit activities meet established standards and effectively contribute to governance and accountability.
6. **Competence:** The necessary knowledge, skills, and experience that internal auditors must possess to perform their duties effectively.

7. **Independence:** The ability of internal auditors to operate without undue influence from management or other parties, ensuring objectivity in their assessments.
8. **Management Support:** The backing provided by hospital management to the internal audit function, including financial resources, training, and integration of audit recommendations into operations.
9. **Agency Theory:** A theory that explains the relationship between principals (owners) and agents (managers) and the conflicts that can arise due to differing interests.
10. **Pearson Correlation Coefficient:** A statistical measure that expresses the extent to which two variables are linearly related, ranging from -1 to +1.
11. **UGX:** Ugandan Shillings, the currency of Uganda.
12. **MPDSR:** Maternal and Perinatal Death Surveillance and Response, a system established to investigate and report maternal deaths.
13. **HMIS:** Health Management Information System, a system used to collect and analyze health data.
14. **MMRCs:** Maternal Mortality Review Committees, established in the USA to investigate maternal deaths and recommend policy changes.
15. **CEMD:** Confidential Enquiries into Maternal Deaths, a system for reviewing maternal deaths to improve care quality.
16. **NCCEMD:** National Committee on Confidential Enquiries into Maternal Deaths, which mandates maternal death reviews in South Africa.

17. **RBF:** Results-Based Financing, a funding mechanism that provides financial incentives for improving health outcomes.
18. **MDSR:** Maternal Death Surveillance and Response, a mechanism to monitor and respond to maternal deaths.
19. **Audit Recommendations:** Suggestions made by internal auditors based on their findings to improve processes, controls, and accountability.
20. **Quality Control:** Procedures to ensure that the audit processes and outputs meet defined standards of quality.
21. **Training and Development:** Programs aimed at enhancing the skills and knowledge of internal audit staff.
22. **Funding:** Financial resources allocated to support the internal audit function.
23. **Stakeholders:** Individuals or groups with an interest in the performance and accountability of the hospital, including patients, staff, and government bodies.

Abstract

This study investigated the contribution of internal audit quality to accountability practices in maternal health service delivery at Kalisizo General Hospital, Uganda. The study focused on three dimensions of internal audit quality: competence, independence, and management support. A descriptive cross-sectional survey design was employed, targeting a sample of 82 hospital staff, with data collected using structured questionnaires and analyzed using inferential statistics, specifically Pearson correlation analysis.

The findings revealed statistically significant positive relationships between internal audit quality dimensions and accountability. Internal audit competence was significantly correlated with accountability ($r = .642, p < .01$), suggesting that higher qualifications, certification, and professional experience among auditors are associated with improved accountability practices. Internal audit independence also showed a significant positive correlation with accountability ($r = .598, p < .01$), indicating that unrestricted access, unbiased conduct, and freedom from management interference contribute to better oversight and transparency. Similarly, management support for internal audit was positively and significantly related to accountability ($r = .675, p < .01$), reflecting the critical role of funding, staffing, and implementation of audit recommendations.

The study concludes that internal audit quality significantly influences accountability in maternal health service delivery. Strengthening auditor competence, safeguarding independence, and enhancing management support are

essential strategies for improving governance and accountability in public health institutions.

CHAPTER ONE

INTRODUCTION

1.1 Introduction

This study focused on investigating internal auditing quality and accountability for maternal health in government hospitals in Uganda with Kalisizo general Hospital as the case study. This chapter discusses the background of the study, statement of the problem, study purpose, study objective, research questions, significance of the study, justification of the study, operational definitions, scope of the study, and conceptual framework.

1.2 Background to the study

The background to the study was considered under historical, theoretical, conceptual, and contextual perspectives as recommended by Amin (2005).

1.2.1 Historical background

The evolution of maternal health accountability practices in general hospitals across the globe, particularly in the USA and Europe, has been shaped by a series of medical advancements, policies, and advocacy movements. In the early 20th century, maternal mortality rates were alarmingly high in both regions due to poor obstetric care, lack of trained personnel, and inadequate hospital infrastructure (Loudon, 2000). However, with the introduction of evidence-based medicine, maternal mortality surveillance systems, and professionalized midwifery, there was a marked decline in maternal deaths.

In the USA, the establishment of the Maternal Mortality Review Committees (MMRCs) in the mid-20th century played a crucial role in holding hospitals accountable by investigating maternal deaths and recommending policy changes (MacDorman et al., 2016). The Affordable Care Act (ACA) of 2010 further emphasized maternal health accountability by mandating hospitals to report maternal health indicators and implement patient-centered care models (Davis et al., 2019).

In Europe, the United Kingdom pioneered Confidential Enquiries into Maternal Deaths (CEMD) in 1952, which became a global benchmark for maternal health accountability (Knight et al., 2021). This system helped improve hospital-based maternal care by enforcing evidence-based interventions and public reporting of maternal deaths. Other European countries, such as Sweden and the Netherlands, have since developed similar systems, focusing on quality improvement and transparency in maternal health care.

Maternal health accountability in Africa has evolved more gradually, influenced by colonial medical policies, post-independence health reforms, and international health programs. In South Africa, maternal health accountability practices were institutionalized with the Confidential Enquiry into Maternal Deaths (CEMD), which began in 1998. This system monitors maternal mortality cases and provides policy recommendations to improve hospital-based maternal care (Pattinson et al., 2014). The South African government also introduced the National Committee on Confidential Enquiries into Maternal Deaths (NCCEMD), making maternal death reviews mandatory in general hospitals (Moodley et al., 2018).

Ghana has made significant progress in maternal health accountability through initiatives such as the Maternal Health Survey (MHS) and District Health Information Management System (DHIMS), which track maternal health indicators (Baatiema et

al., 2020). The country also introduced Free Maternal Healthcare Policy in 2008 to reduce financial barriers to hospital-based maternal care, although issues of accountability and quality assurance persist.

In East African countries such as Kenya and Tanzania, accountability practices for maternal health have evolved in response to persistent maternal mortality challenges. Kenya has integrated maternal health accountability through Maternal Death Surveillance and Response (MDSR) mechanisms, which require hospitals to report maternal deaths and take corrective measures (Kimani et al., 2018). The government also launched the Linda Mama program to improve hospital-based maternal care access and financial accountability (Wamalwa, 2015).

Tanzania has implemented Results-Based Financing (RBF) in maternal health care, where hospitals receive incentives for improving maternal health outcomes (Binyaruka & Borghi, 2020). The country also introduced Facility-Based Maternal Death Audits, ensuring hospitals investigate and address maternal deaths systematically (Mboera et al., 2021).

Uganda has taken several steps to enhance accountability in maternal health services in general hospitals. The government established the Maternal and Perinatal Death Surveillance and Response (MPDSR) system, which mandates hospitals to investigate and report maternal deaths (Kabakyenga et al., 2024). Additionally, the Health Management Information System (HMIS) collects data on maternal health performance, although challenges such as underreporting and lack of enforcement persist (Kiwauka et al., 2019).

At the local level, Kalisizo General Hospital in Uganda follows national guidelines for maternal health accountability. The hospital participates in MPDSR reviews, where maternal deaths are analyzed to improve hospital-based interventions (MOH Uganda,

2021). However, resource constraints and limited staff training hinder full compliance with accountability measures.

1.2.2 Theoretical background

The study was guided by the agency theory by Lonnar (2002). The first scholars to purpose the theory of agency were Stephen Ross and Barry Mitnick (1935). The principal-agent relationship, as depicted in agency theory, is important in understanding how the audit has developed. Principals appoint agents and delegate some decision-making authority to them. In so doing, principals place trust in their agents to act in the principals' best interests. However, as a result of information asymmetries between principals and agents and differing motives, principals may lack trust in their agents and may therefore need to put in place mechanisms, such as the audit, to reinforce this trust. Agency theory is a useful economic theory of accountability, which helps to explain the development of the audit. The theory was improved by Lonnar (2002). However, both Ross and Barry (1935) later explored the theory in detail, and each took his own dimensions leading to two different sub theories.

Ross (1935) is responsible for the origin of the economic theory of agency, and Mitnick (1984) for the institutional theory of agency, though the basic concepts underlying these approaches are similar. Indeed, the approaches can be seen, in essence, as an incentive problem. Mitnick (1984) introduced the now common insight that institutions form around agency, and evolve to deal with agency, in response to the essential imperfection of agency relationships: Behavior never occurs as it is preferred by the principal because it does not pay to make it perfect. But society

creates institutions that attend to these imperfections, managing or buffering them, adapting to them, or becoming chronically distorted by them.

According to Lonar (2002) the agent (manager) undertakes to perform certain duties for the principal (investor) and the principal undertakes to reward the agent (Jensen & Meckling, 1976). According to this theory, the role of the auditor is to supervise the relationship between the manager and the owners. A gap expectation occurs when the distribution of the responsibility is not well defined. The responsibility of every part is well defined in the regulation. The manager and the owners have to realize that the auditors do not have responsibility of the accounting, but only see that the auditing is done properly (Andersson & Emander, 2005)

It is argued that in a corporation, in which share ownership is widely spread, managerial behavior does not always maximize the returns of the shareholders (Donaldson & Davis, 1991). The degree of uncertainty about whether the agent will pursue self-interest rather than comply with the requirements of the contract represents an agent risk for an investor (Andersson & Emander, 2005). Given that principals will always be interested in the outcomes generated by their agents, agency theory demonstrates that auditing has an important task in providing information and this task is often associated with stewardship, in which an agent reports to the principal on the companies' events Bovens (2006). The demand for auditing is due to the need to have independent verification in order to reduce on record keeping errors, asset misappropriation, and fraud within business organization. Therefore, this study was guided by the agency theory by (Lonnar, 2002) to investigate the contribution of internal audit quality on the accountability practices for Maternal health in Kalisizo general Hospital.

1.2.3 Conceptual background

Auditing is a critical activity that involves the verification of financial and operational data to ensure accuracy, reliability, and compliance with established standards. According to Suuna (2009), auditing is the process by which an auditor independently examines financial statements to determine their fairness and accuracy. This definition aligns with more recent views, such as those of Allegrini et al. (2020), who emphasize that auditing provides assurance on financial transparency, risk management, and operational efficiency. As financial integrity is essential in healthcare, particularly in maternal health services, internal auditing plays a vital role in ensuring that financial resources are effectively allocated and utilized.

Internal auditing, as defined by Juan (2006), is a structured process of gathering and assessing evidence on economic actions and events to measure their compliance with pre-set standards. More recently, the Institute of Internal Auditors (IIA, 2023) expanded this definition, stating that internal auditing is not only an evaluation mechanism but also a strategic tool that enhances governance, improves operational efficiency, and supports fraud detection. In the context of maternal health at Kalisizo General Hospital, internal auditing ensures that financial and operational procedures align with best practices, thereby improving accountability. For this study, internal auditing focused on operating efficiency, financial reporting, and fraud investigation, which are crucial for ensuring that maternal healthcare services are well-managed and resources are used effectively.

Internal audit competence is a crucial determinant of audit quality, as auditors must have the necessary knowledge and skills to perform their duties effectively. Bovens

(2006) describes competence as an auditor's ability to apply expertise to conduct audits successfully. More recently, Erasmus and Coetzee (2018) highlighted that internal audit competence is significantly influenced by professional certifications, continuous training, and years of experience. To ensure high-quality audits at Kalisizo General Hospital, internal audit competence in this study was assessed based on educational qualifications, which include academic and professional knowledge in audit-related fields; professional certifications, such as Certified Public Accountant (CPA), Certified Internal Auditor (CIA), or Association of Chartered Certified Accountants (ACCA); and professional experience, which refers to an auditor's practical exposure to internal audit functions in healthcare or other industries.

The effectiveness of an internal audit is largely dependent on its independence, as auditors must operate without external interference. Lonar (2002) defines internal audit independence as the freedom from conditions that could compromise an auditor's objectivity. More recently, Christopher et al. (2020) emphasized that internal audit independence requires unrestricted access to financial data, an unbiased attitude, and resistance to undue influence from hospital management or external entities. For the purpose of this study, internal audit independence at Kalisizo General Hospital was assessed through unrestricted access to financial records and operational data, ensuring that auditors can evaluate all relevant transactions; unbiased attitudes in executing audit responsibilities, meaning auditors must remain objective in their assessments; and freedom from undue influence by hospital executives and policymakers, which ensures that audits reflect an honest assessment of financial and operational practices.

The effectiveness of internal audit functions in a healthcare setting is heavily reliant on management support. Suuna (2009) describes management support as a combination of regulatory compliance, fraud prevention, and risk management efforts. More recent literature, such as Mihret and Grant (2017), highlights that management support is critical in ensuring sufficient resources, training, and empowerment of internal auditors. Strong management support enables internal audit departments to function effectively and address financial and operational risks within healthcare institutions. In this study, management support for internal audit at Kalisizo General Hospital was assessed based on funding allocated for audit operations, ensuring that the audit team has the necessary resources to conduct effective reviews; training and development programs for auditors, which enhance professional competence and keep auditors updated on regulatory changes; and adequate staffing in the internal audit department, ensuring that there are enough skilled professionals to perform audits thoroughly and efficiently.

Accountability in maternal health service delivery is essential for ensuring financial responsibility, adherence to healthcare policies, and service efficiency. Greene (2003) defines accountability as an organization's ability to justify its actions and financial decisions. According to Bovens (2006), accountability is a broad concept that entails transparency, ethical compliance, and adherence to formal procedures. More recently, OECD (2021) underscored the role of accountability in improving health outcomes, reducing financial mismanagement, and ensuring that public resources are utilized effectively. For this study, accountability in maternal health at Kalisizo General Hospital focused on several key areas.

Firstly, financial reporting and transparency in hospital expenditures was examined to ensure that maternal health funds are properly allocated and spent efficiently. Secondly, following formal procedures in budget execution assessed whether financial planning and implementation comply with regulations. Thirdly, openness in financial transactions and procurement processes is crucial for reducing corruption and ensuring fair resource allocation. Additionally, submission and presentation of audit reports was analyzed to determine how well financial oversight is conducted.

Moreover, publishing financial and operational reports plays a critical role in ensuring that stakeholders, including government agencies and the public, are informed about the hospital's financial performance. Ensuring asset security in maternal healthcare service delivery will help prevent equipment mismanagement, while proper asset utilization for maternal health programs ensures that available resources are used optimally. Furthermore, acting in stakeholder interests involves aligning financial and operational decisions with the needs of patients, medical staff, and government oversight bodies. Lastly, approvals and authorizations in healthcare financing were examined to assess whether financial decisions are subject to appropriate checks and balances.

1.2. 4 Contextual background.

Kalisizo General Hospital is a government-owned regional referral hospital located in Kalisizo Town, Kyotera District, along the Masaka-Mutukula Road, approximately 30 kilometers (19 miles) southwest of Masaka Regional Referral Hospital. The hospital is situated at coordinates 0° 32'08.0"S, 31° 37'22.0"E (Latitude: -0.535543; Longitude: 31.622779). It serves as a critical healthcare facility for the Central Region of Uganda, offering both primary and specialized healthcare services, including maternal and child health services. The hospital has a bed capacity of 120, making it one of the largest medical facilities in the area.

Despite its critical role in healthcare provision, Kalisizo General Hospital faces significant challenges related to accountability and internal audit quality. According to the Auditor General's financial reports (2019, 2020, and 2021), cases of financial mismanagement and unaccounted-for hospital resources have been reported. One major issue highlighted is the existence of unauthorized vouchers obtained by management without council approval (Auditor General's Report, 2021). These lapses in financial accountability indicate weaknesses in the hospital's internal audit function and financial oversight mechanisms.

Further accountability concerns include the mismanagement of maternal health resources. The Central Broadcasting Radio Station (2022) reported that hospital records showed cases of missing mother kits, which are essential for safe deliveries. Additionally, incidents of negligence by nurses during delivery led to four maternal deaths over the past years. The high number of cesarean section deliveries further suggests inefficiencies in maternal health service delivery. In a related issue,

government drugs valued at Uganda Shillings 19.5 million went missing, along with a hospital refrigerator, further exacerbating concerns about resource mismanagement and poor internal audit controls (Central Broadcasting Radio Station, 2022).

Cases of financial fraud and mismanagement at the hospital have led to legal action against hospital staff. Reports from the Daily Monitor (June 20, 2020) indicate that six staff members of Kalisizo General Hospital were arrested for the theft of government drugs. Additionally, three senior staff members were interdicted, and one was dismissed following internal investigations into financial and resource mismanagement (Daily Monitor, September 15, 2020). These developments underscore the need for strong internal audit quality to enhance financial accountability and transparency in the hospital.

Beyond financial mismanagement, the hospital has also struggled with accountability in medical supplies and human resource management. According to a Daily Monitor report (January 8, 2018), there were unaccounted-for medical equipment, blood, and medicines worth Uganda Shillings 8.6 million. This issue not only affects the hospital's operational efficiency but also directly impacts maternal health outcomes. The hospital's staffing levels also pose a major challenge, with only 52 out of the approved 83 positions filled, leaving 30 vacant positions, which represents a 38% staffing gap (Daily Monitor, July 23, 2021). This understaffing significantly affects service delivery, particularly in critical maternal health units where skilled professionals are essential for providing timely and quality healthcare services.

Given these accountability challenges, this study aimed at investigating the contribution of internal audit quality on accountability practices in maternal health at Kalisizo General Hospital. Ensuring effective internal auditing mechanisms, improving financial oversight, and strengthening management accountability are critical for addressing these issues. This study explored how audit competence, audit independence, and management support for internal auditing can enhance maternal health accountability, ultimately improving the hospital's service delivery and efficiency in managing healthcare resources.

1.3 Problem Statement

The Ugandan government has implemented various initiatives to enhance accountability and auditing in public institutions, including the Office of the Inspector General of Government (IGG), Public Accountability Committees (PAC), Local Government Audit Functions, and community meetings on accountability (Barazas) (Auditor General's Report, 2021; Inspectorate of Government, 2019; Karyeija & Munene, 2020). These interventions aim to strengthen transparency and service delivery, particularly in healthcare. However, public accountability in maternal and child health (MCH) services at Kalisizo General Hospital remains weak, with persistent cases of financial mismanagement, resource pilferage, and service delivery inefficiencies (Ministry of Health Uganda, 2020). Despite these measures, accountability malpractices in MCH services at Kalisizo General Hospital are increasing. The Auditor General's Reports for 2019,2020 and 2021, and Central Broadcasting Radio Station, of august 2022 documented missing vouchers worth UGX 8 million, mismanagement of drugs worth UGX 19.5 million, missing mother kits, and stolen critical medical equipment. Additionally, operational failures like nurse

negligence led to four maternal deaths, while high cesarean section rates raised concerns over service efficiency with consistently High C-Section Rates between 31-46% across all months, way above WHO recommendations of 10 - 15% (Kalisizo annual performance review report July 2024 to June 2025)

As a result, pregnant women and newborns seeking care at Kalisizo General Hospital are the most directly affected, facing poor-quality maternal health services that threaten their health and safety. Broader impacts extend to the hospital staff working under strained conditions, the local community that depends on the hospital for maternal health services, and the government, which suffers from eroded public trust in the healthcare system (UNFPA, 2021; Daily Monitor, 2021).

These accountability failures led to the dismissal and interdiction of senior hospital administrators and the formation of a government inquiry into the rising cases of unnecessary cesarean sections (Daily Monitor, August 2020).

Structural and operational challenges further compound the hospital's accountability crisis. The 2021 Auditor General's report highlights that Kalisizo General Hospital failed to meet national healthcare standards due to poor hospital sanitation, inadequate medical supplies, understaffing, and a deficient lighting system, which particularly affects night deliveries. Moreover, the hospital's staffing levels are significantly below required standards, with only 52 out of 83 approved positions filled, representing a 38% staffing gap (Daily Monitor, 2021). These shortages severely hinder the hospital's ability to provide adequate maternal health services.

To address accountability challenges, Uganda has introduced reforms such as the Public Finance Management Act (PFMA) of 2015, which mandates internal audit functions in public institutions, including hospitals (Kiwanuka, 2018). Measures have also included staff dismissals, interdictions of senior hospital administrators, and government inquiries into rising unnecessary cesarean sections. However, challenges remain, including poor hospital sanitation, inadequate medical supplies, severe understaffing (a 38% staffing gap), a deficient lighting system, limited audit resources, lack of audit independence, and weak enforcement of audit recommendations which continue to undermine internal audit effectiveness in ensuring financial and operational accountability (Muwanga, 2020).

While reforms exist, what remains unclear is the extent to which internal audit quality specifically influences accountability practices in maternal health services at Kalisizo General Hospital. If these issues persist, maternal health outcomes will continue to deteriorate, financial mismanagement will escalate, and public trust in healthcare services will erode.

Therefore, this study addressed these gaps by examining the contribution of internal audit quality to accountability practices in maternal health at Kalisizo General Hospital, focusing on how audit competence, independence, and management support influence financial and operational accountability.

1.4 Purpose of the Study

This study investigated the influence of internal audit quality on the accountability practices for Maternal health in general hospitals in Uganda with a focus on Kalisizo general Hospital.

1.5 Main objective of the study

To examine the relationship between internal audit quality and accountability for maternal health services at Kalisizo General Hospital

1.5.1 Objectives of the study

- i. To examine the relationship between internal audit competence and accountability for maternal health in Kalisizo general hospital.
- ii. To establish the relationship between internal audit independence and accountability for maternal health in Kalisizo general hospital.
- iii. To find out the extent to which management support for internal audit affects accountability for maternal health in Kalisizo general hospital.

1.6: Research questions

This study was guided by the following Research questions:

- i. What is the relationship between internal audit competence and accountability for maternal health in Kalisizo general hospital?
- ii. What is the relationship between internal audit independence and accountability for maternal health in Kalisizo general hospital?
- iii. To what extent does the management support for internal audit affect accountability for maternal health in Kalisizo general hospital?

1.7 Hypothesis of the study

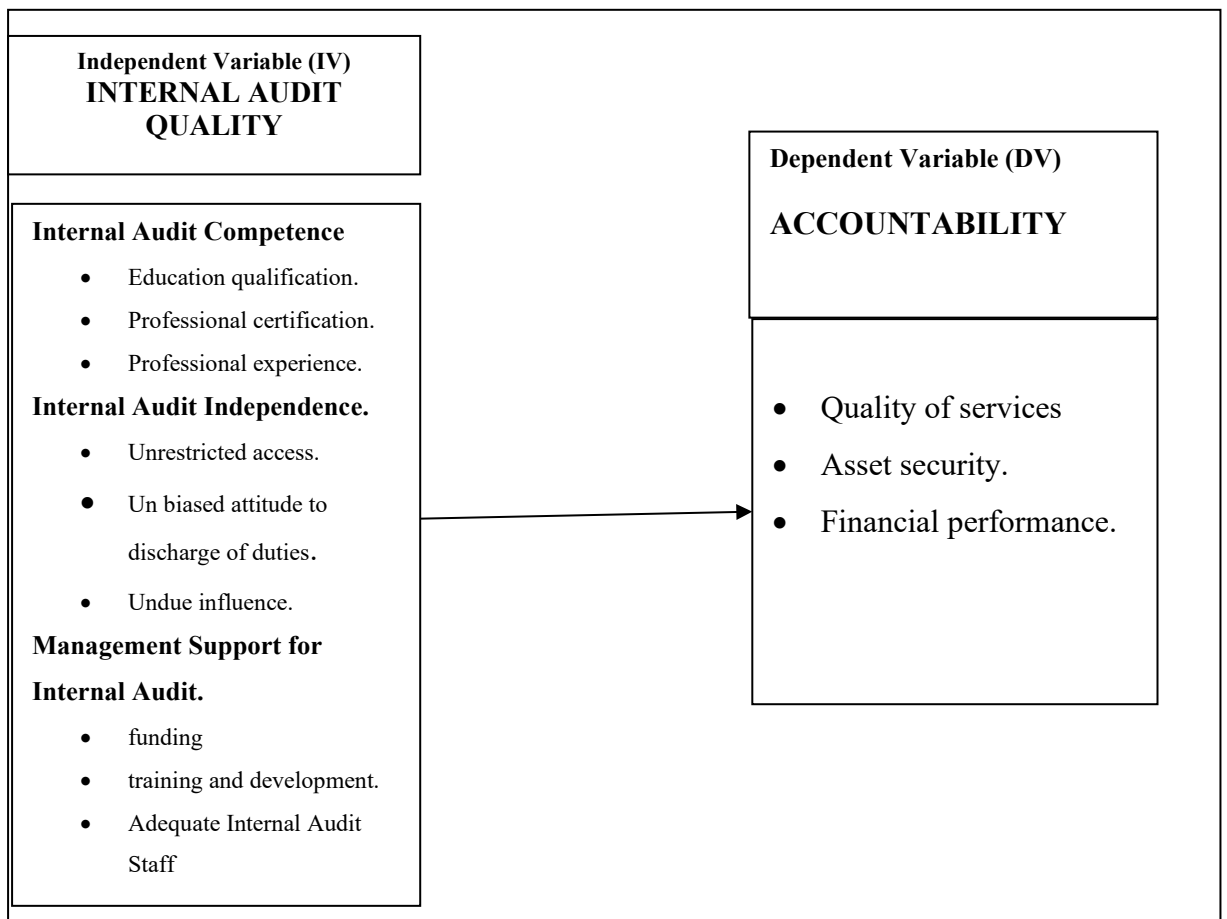
This study was guided by the following hypotheses:

- i. There is a positive relationship between internal audit competence and accountability.

ii. There is a positive relationship between internal audit independence and accountability.

iii. There is a positive relationship between management support for internal audit and accountability.

i. **1.8 Conceptual Framework**



Adopted from Usanga and Salim (2016) and modified by researcher.

Figure 1.1: Shows the relationship between internal audit quality and accountability.

The conceptual framework above explains the relationship between the independent variable which is internal audit quality and the dependent variable which is accountability. Internal audit quality referred to reviewing effective Internal Control Systems, which refers to the effective control measures established by an organization with the aim of safeguarding their assets. Internal audit competence referred to being able to apply knowledge and skill to achieve intended results (Education qualification, Professional certification and Professional experience), Internal audit Independence referred to the freedom from conditions that threaten the ability of the internal audit activity to carry out internal audit responsibilities in an unbiased manner (Unrestricted access, Un biased attitude to discharge of duties and Undue influence). Management support for internal audit referred to combination of increasing regulation, a renewed focus on fraud and corruption and heightened scrutiny around risk management from executives, corporate boards, shareholders and regulators (funding; training and development; and adequate Internal Audit Staff). Dependent variable is accountability considered with the indicators of Quality of services, Asset security and financial performance.

1.9: Scope of the study

1.9.1 Content scope

The study focused on investigating the relationship between internal audit and accountability for maternal health in Kalisizo general hospital. The independent variable is internal audit quality which referred to; internal audit competence, internal audit independence and management support while the dependent variable

is accountability which referred to; Quality of services, Asset security, financial performance.

1.9. 2 Geographical scope

Kalisizo general hospital located in the bustling town of Kalisizo, in Kyotera District, on the Masaka-Mutukula Road, about 30 kilometers (19 mi) southwest of Masaka Regional Referral Hospital. The coordinates of the hospital are $0^{\circ} 32'08.0''S$, $31^{\circ} 37'22.0''E$ (Latitude: -0.535543; Longitude:31.622779). The easy accessibility and proximity of the researcher to the hospital allowed faster collection of data by the researcher.

1.9.3 Time scope

The study collected data covering a period of 5(five) years from 2018 to 2022 because this is the period when there were a lot of flaws in the accountability reports (Auditor General's financial report, 2015). Between 2018 and 2022, The medical superintendent was terminated by Chief administrative officer Kyotera district over theft of drugs, medical equipment, failure to account for Uganda shillings 19.5 million, and a refrigerator (Central Broad Casting radio station news of 23/04/2022).

1.10 Justification of the study

Onatuyeh and Aniefor (2013) examined the role of effective internal audit and accountability of the public sector of ministries and government agencies in Edo state in Nigeria and found widespread governance failures resulting from internal audit not performing its role, Hutchinson and Zain (2009) explored the association between internal audit and accountability in six companies in Malaysia where

findings revealed a significant association between internal audit quality and firm accountability. In Uganda, there is lack of studies carried out to examine the relationship between internal audit quality and accountability in public sector. Therefore, this gap prompted the researcher to carry out a study on internal auditing quality and accountability for maternal health in Kalisizo general hospital.

1.11. Significance of the study

The general hospital may adopt recommendations of the study in order to develop appropriate accountability strategies for good financial management.

It may also help to provide a basis for internal auditing and accountability and the findings of the study will sensitize accounts officers/chief finance officers in local government on issues of accountability.

The study may provide primary database for future researchers on internal auditing and its influence on accountability.

The study will add value to the body of existing knowledge and perhaps lead to ventures in further research.

The study may also contribute to the existing literature on internal auditing and accountability. Local government may adopt recommendations of the study in order to develop appropriate accountability strategies for good financial management.

The study may provide primary data base for future researchers on internal auditing and its influences accountability.

CHAPTER TWO

LITERATURE REVIEW

2.1 Introduction

This chapter focuses on the variables used in the study and comprises a critical review of related literature. The chapter considers the set objectives: theoretical review, relationship between internal auditing and accountability, roles of internal auditors and challenges of internal audit function in government hospitals (independent variable) and accountability (dependent variable).

2.2 Theoretical Review

This study will be guided by the agency theory by Lonnar (2002), which explains how to best organize relationships where one party (the principal) delegates work to another (the agent). In such arrangements, the principal hires an agent to perform tasks they are unable or unwilling to do (Archer, 2000). For example, in corporations, shareholders (principals) delegate to management (agents) to act on their behalf. Agency theory assumes both principals and agents are motivated by self-interest, creating inevitable conflicts. Agents may pursue their own goals that deviate from those of the principals, even though they are supposed to act solely in the principals' interest. Two core problems arise: conflicts when the goals of principal and agent differ, and challenges verifying what the agent is actually doing due to costs or

difficulty; as well as differences in risk tolerance leading to divergent choices (Archer, 2003).

The origins of agency theory lie with Stephen Ross and Barry Mitnick (1984). While Ross focused on the economic side—viewing agency as a problem of compensation and incentives—Mitnick advanced the institutional perspective, explaining how institutions evolve to manage the imperfections of agency relationships. Society develops structures to buffer these issues, though never perfectly resolving them. Lonnar (2002) further refined agency theory, clarifying that agents (managers) agree to perform duties for principals (investors) in return for rewards (Pagano & Hoene, 2006). Within this framework, auditors supervise the relationship between managers and owners, ensuring responsibilities are well defined and that auditing is done properly without assuming accounting responsibilities themselves (Gramling, 2013).

Agency theory highlights the problem of managerial behavior not always maximizing shareholder returns in companies with widely dispersed ownership. Uncertainty about whether managers will act in owners' interests creates agency risk (Fiet, 1995). Accounting and auditing help mitigate this risk through stewardship and independent verification to reduce errors, fraud, and asset misappropriation (Gramling, 2013). A survey by auditors in Uganda's Ministry of Finance suggests that audit work is seen as crucial for guiding investment, company valuation, bankruptcy prediction, and detecting fraud in local governments (Mugenda & Mugenda, 1999). Gramling (2013) also identifies four conditions in business that create demand for independent audits: conflict of interest, consequence, complexity, and remoteness.

Globally, agency theory has become a cornerstone for understanding principal-agent relationships in corporations, governments, and NGOs, shaping international

accounting standards that stress the need for independent audits to align management behavior with owners' interests. This improves accountability, transparency, and risk management in complex environments with information asymmetry (Ross & Mitnick, 1984). In Africa, agency theory underpins public sector reforms designed to strengthen governance and accountability through New Public Management approaches that clarify accountability frameworks between central and local governments. However, these reforms often falter due to weak institutional capacity, inadequate regulatory enforcement, and pervasive corruption that limit audit independence and effectiveness.

In East Africa, agency theory informs public financial management reforms, with countries like Kenya, Tanzania, and Rwanda advancing audit legislation to boost accountability. The East African Community (EAC) supports harmonizing public sector auditing standards. Despite progress, challenges persist, including staffing shortages, training gaps, and political interference that undermine audit functions in decentralized health systems. In Uganda, the public sector auditing framework explicitly uses agency theory to define the roles between Ministries, Departments and Agencies (MDAs) and oversight bodies like the Office of the Auditor General. While the Local Government Act requires internal audit units in districts, these units often face staffing shortages, limited budgets, and political pressures that can compromise their independence and accountability, particularly in service delivery sectors like health.

In Kyotera District, agency theory is especially relevant because district leadership delegates service delivery to health facilities such as Kalisizo General Hospital while remaining accountable to both citizens and the central government. The hospital's

internal audit function is intended to monitor resource use, mitigate risks, and ensure adherence to policies. However, it faces serious challenges including limited staffing, training gaps, and local political pressures, all of which threaten effective oversight and accountability—particularly for maternal health services. Therefore, this study will use agency theory (Lonnar, 2002) to examine how internal audit quality contributes to accountability practices for maternal health in Ugandan government hospitals, with specific focus on Kalisizo General Hospital

2.3 Internal audit quality and Accountability

The internal audit quality minimizes risks, improves control issues, reduces external monitoring cost, reduces earnings management, mitigates fraud risks and minimizes other opportunistic behaviors within an organization (Ege, 2015). However, Davidson, Goodwin-Stewart, and Kent (2005) found no evidence that the presence of internal audit could be associated with lower earnings management. Also, Ege (2015) suggest that if managers have control over internal audit quality, opportunistic behaviors can go on unabated. This implies that an organization may have an internal audit function, yet opportunistic behaviors may not be curtailed especially where aspects of the function can be contained by management. Most studies on the internal audit quality focused on the various aspect of an organization and were done in the private sector and few have delved into the subject in the Ugandan context. For example, Onatuyeh and Aniefor (2013) examined the role of effective internal audit in the management and accountability of the public sector using 245 respondents from audit departments of ministries and government agencies in Edo state in Nigeria. Although their study found some evidence that

effective internal audit promotes accountability, their measure of effective internal audit leaves much to be desired as no reliability or previous test of their instrument was reported. Also, the analysis was merely descriptive as no relationship was tested. Similarly, a study by Ebimobowei and Kereotu (2011) in two southern states of Nigeria using 96 internal auditors in state ministries found widespread governance failures resulting from internal audit not performing its role. Their study ignored the quality of internal audit in arriving at their conclusion as the quality of internal audit is important both for accountability and contribution to organizational performance. Baltaci and Yilmaz (2006) acknowledged the limited number of studies on internal audit in the public sector especially at the local government level and called for more research. Furthermore, a close look at internal audit quality shows the similarity of the concept with that of internal audit effectiveness. Internal audit quality has been defined variously by researchers (Reinstein et al., 1994; Prawitt et al., 2009). According to the Institute of Internal Auditors (2012), measures of internal audit quality include competence, objectivity, independence and integrity, and work performance. These measures are important factors in internal audit playing a significant role in accountability, governance, control, and risk management. In addition to these, internal audit training and development and management support towards internal audit are important factors in the quality of the function.

2.3.1 Internal audit competence and Accountability

The IIA's Code of Ethics requires, and leading practices dictate, that internal auditors engage in those services for which they have the necessary knowledge, skills, and experience; perform duties in accordance with the Standards; and

continually improve their proficiency and effectiveness. The Standards requires that internal auditors, and the internal audit activity collectively possess or develop the knowledge, skills, and other competencies needed to perform their responsibilities. Competent and professional internal audit staff, in particular those that adhere to the Standards, can help ensure the internal audit activity's success.

A study of an organization's most influential factors on the quality of information system ranked the competence of the internal auditor as paramount while independence was least (Wright & Capps III, 2012). In another study, internal audit quality was found to be significantly related to negative abnormal accruals, indicating that internal audit quality may help minimize opportunistic behavior, improve on accountability, and reduce earnings management within an organization (Prawitt et al., 2009). Competence indicates the educational qualifications, professional certification, and professional experience of internal audit staff (Zain, Subramaniam, & Stewart, 2006). It also indicates possession of the required knowledge and experience for the job. The knowledge includes a thorough grab of the operations of an organization. The more competent the internal audit, the more likely the function can assess factors which indicate management bias or risks of opportunism and serve as safeguards to mitigate the threat (Prawitt et al., 2009). Competence affects the quality of work of internal auditors. Hence, the quality of output of internal auditors affects organizational, accountability, processes and how the function is perceived within the organization.

2.3.1.1 Education qualification

One of the factors of IAC is the qualification of internal audit and it enhances the quality of internal audit. The member of internal audit who has high qualification

can deal with any issue inside the department of internal audit. Hence, the present study attempts to measure the qualification of internal audit by questionnaire. Consistent to agency theory and resource dependence theory and their proponents, qualified persons help to improve organisation's accountability because they have a clear insight about how to deal with operation and achieve their work with high quality. It is notable that there are only few studies that examined the association between the qualification of internal audit and organizational accountability both in developed countries and developing countries.

There is also lack of studies among the developing emerging markets. Among the few studies of this caliber, Hutchinson, and Zain (2009) explored the association between internal (audit experience and accounting qualification) audit and organisation accountability (ROA) with growth opportunities and audit committee independence in Malaysia. The sample was selected by two methods namely questionnaire and secondary data from the annual report. It comprised of 60 firms which were listed on Malaysia Bursa in 2003. They used multiple regression analysis to test the connection between internal audit and firm accountability. The findings revealed a significant association between qualification of internal audit quality and accountability.

In another study, Prawitt et al. (2009) examined the association between internal audit quality (experience and qualification) and earning management. This study obtained sufficient data to estimate our abnormal accrual models for 528 firm-year observations (218 unique companies) for fiscal years 2000 to 2005. It used OLS regression to test the association between independent variables and dependent variable. The finding shows an association between qualification of internal audit and earning management. As stated above, no studies examined the relationship

between the experience of internal audit and firm accountability and as evidenced by Al-Matari et al. (2012). As such, the current study attempts to re-examine the relationship between the qualification of internal audit team and accountability. Therefore, this study will investigate the contribution of internal audit quality on the accountability practices for Maternal health in government hospitals in Uganda with a focus on Kalisizo general hospital.

2.3.1.2 Professional certification

Professional certification is a guarantee of competence and knowledge of the internal auditor (Brown, and Johns 2011). Thus, this measure of the competence of the internal auditor has been integrated into the study of Ho and Hutchinson (2010) as features for assessing the quality of the internal audit function. This variable was also considered by Gramling et al. (2013).

Internal auditing is a very complicated professional field, which needs a wide range of knowledge, experience, insight, and maturity, in order to execute its auditing well. Therefore, professional license, integrity, independence, objectivity, knowledge, and experience are all very important (DeMarco 1980). Communication ability is also very important. Internal auditors should regard communication as the tool to manage the relationship with their customers, in order to create mutual reliability, and furthermore, to reach organizational goals (Stein and Holcombe 1994). In a decentralized organization, internal auditors must have quick and correct access to the information system of their organization, so they need two special skills: understanding the computerized database of their organisation and being a good communicator and motivator (Haley and Mckeeon Jr. 1990). However, the authors have failed to demonstrate the presence of a significant relationship

between certification and the value of the internal audit function. Therefore, this study will investigate the contribution of internal audit quality on the accountability practices for Maternal health in government hospitals in Uganda with a focus on Kalisizo general hospital.

2.3.1.3 Professional experience

Another value of IAC is experience of internal audit. When a person has many years of experience, he/she can make a right decision, decide fast and deal with any situation Hutchinson and Zain (2009). Consistent with the resource dependence theory and its proponents, expert individuals help in firm growth because they have a clear insight about how to deal with process and accomplish their tasks with superior quality. And when the firm provides a board with high experts, they help to understand external environment and as a result, will improve accountability of companies. There are few studies that examined the relationship between the experience of internal audit and firm accountability in both developed countries and developing countries. There is also lack of studies among the developing emerging markets. Few studies are discussed below in light of this association.

Moreover, Al-Matari et al. (2012) recommended the re-examination of the relationship between the experience of internal audit and firm accountability. Therefore, this study proposes the following.

The internal audit profession requires a minimum experience for the internal auditor to properly do their job (Gramling et al. 2013). The choice of three years is not arbitrary. It also follows from the study of Messier (2011). It has been applied also in comparison with the minimum number of years of experience required to become CPA in Tunisia. This same requirement of three years is required by CIMA2. This

measure was also used by Ziegenfuss et al. (2006). These relate the quality of the audit report, the value of internal audit and the quality of financial reporting function with the average experience of all internal auditors of companies. They were able to demonstrate the positive impact of the experience on the value of the internal audit function and the quality of the audit report. Therefore, this study will investigate the contribution of internal audit quality on the accountability practices for Maternal health in government hospitals in Uganda with a focus on Kalisizo general hospital.

2.3.2 Internal audit independence and Accountability

Internal auditors in Uganda local governments face some potential threats to their independence and objectivity especially because they are employees and their recruitment and subsequent deployment are done in line with public service rules. The Public Service Commission is responsible for employment and transfers, and this has a potential impact on internal audit status within the organization. Arens, (2003), in a multiple case study of six companies in Italy, found two of the six companies studied used the internal audit as training ground and management sees nothing wrong. Similar findings were reported by Sarens and De Beelde (2006). In terms of transfers, a study of 34 chief audit executives in Australia found that internal audit staff was frequently transferred out to higher positions of management and in most of the reported cases staff spent less than a year in internal audit (Gramling et al. 2013)

Although the Financial reporting act (1999) for local governments in Uganda provides for the chief internal auditor's reporting directly to the local government Chair, yet reservations have been expressed regarding internal audit independence and

objectivity. Onatuyeh and Aniefor (2013) argue that internal auditors in the Ugandan public sector may not always be objective and independent because of the prescribed reporting relationship to council chairmen who are elected persons with varying interest and are subject to a wide range of interference. However, internal audit organizational independence is important to enable the function to contribute to the accountability of an organization.

Furthermore, many auditors have been argued that in order to achieve audit objectives and become effective, organizational independence is very important to be observed. For instance, the independence of internal audit department and the level of authority to which the internal audit staff report are the important criteria influencing the objectivity of its work, and added that organizational independence is more crucial to the effectiveness of the internal auditors, as it protects the auditor from pressure or intimidation, and increases the objectivity of the auditing work (Cohen & Sayag, 2010; Van Peurse, 2005). Therefore, this study will investigate the contribution of internal audit quality on the accountability practices for Maternal health in government hospitals in Uganda with a focus on Kalisizo general hospital.

2.3.2.1 Unrestricted access

Independence relates to internal auditors' ability to undertake audits without any form of impediments and in a manner that is free of all forms of bias (Institute of Internal Auditors, 2012). This can be achieved through unrestricted access to all areas of review selected by internal audit. Objectivity describes internal audit maintaining an attitude devoid of any form of bias. Internal auditor's independence and objectivity are crucial elements in portraying the function as effective and allow the execution of their roles in a manner that enables the organization to achieve its

objectives (Cohen & Sayag, 2010). Boynton and Kell, (1996) summarized independence as "state of affairs" and objectivity as "state of mind" which enables the internal auditor act in an unbiased attitude in the discharge of duties (p. 330). Independence in fact exists when auditors are actually able to act with objectivity, integrity, impartiality and free from any conflict of interest. While the concept of independence in appearance is the auditor should be perceived by others (the public or other third party) to be independent. In this case, conflict of interest will also exist when a reasonable person, with full knowledge of all relevant facts and circumstances, would conclude that the auditor, or a professional member of the audit team, is not capable of exercising objective and impartial judgment in relation to the conduct of the audit of the audited body. Therefore, this study will investigate the contribution of internal audit quality on the accountability practices for Maternal health in government hospitals in Uganda with a focus on Kalisizo general hospital.

2.3.2.2 Un biased attitude to discharge of duties.

In order to maintain their independence, the internal auditor's organizational status and position is also critical which is related to management perception. This is because it enables them to exercise their tasks independently and act objectively. According to Boynton and Kell (1996), the IAF should be given the appropriate status in the organization to enable the function to exercise organizational independence and individual internal auditors to act objectively since internal auditors are in a unique position as employees of an organization with responsibility to assess and monitor decisions made by management and also to the hospital.

A similar situation applies to internal auditors in the local government where local government public service commission in Uganda often transferred internal auditors out to occupy other functions outside audit. This has severe implications on the objectivity and independence of the internal audit function as Chadwick (2005) suggest that the internal auditor may not take a firm stand on critical issues in a bid to maintain relationships that can be rewarding to his future career. Therefore, this study will investigate the contribution of internal audit quality on the accountability practices for Maternal health in government hospitals in Uganda with a focus on Kalisizo general hospital.

2.3.2.3 Undue influence

Independence has no single meaning and interpretation across the people; hence the concept is subject to ambiguity and uncertainty (Chadwick (2005) Independence is fundamental to the reliability of auditor's reports. Those reports would not be credible, and investors and creditors would have little confidence in them, if auditors were not independent both in fact and appearance. The assurance services provided by auditors derive their value and credibility from the fundamental assumptions of independence of -mind and independence in appearance (Cohen & Sayag, 2010).

Auditors should be sufficiently independent from those they are required to audit in order to conduct their work without interference. Coupled with objectivity, organizational independence contributes to the accuracy of the auditor's work and gives employers confidence that they can rely on the results and the reports (Cohen & Sayag, 2010). However, Hellman and Grayson (2011) suggested that CFOs seek to influence audit planning, particularly with regard to internal controls and the

selection and scope of entities subject to audit; and this in return impairs the independence of internal auditors.

While the internal audit typically affects the whole management process, to maintain objectivity, to increase the reliability of information, to be free from unacceptable risk of material bias, and to issue reasonable and credible audit opinion, it is required to be independent (IIA, 2012). However, due to an often strong direct or indirect relationship between IA and the Chief Executive Officer (CEO) and/or chief Finance Officer (CFO), it is reasonable to expect that senior management is able to exert a significance influence over IA (Sarens 2006 & Van Peurseem, 2005).

2.3.3 Management support for internal audit and Accountability

Support is important for internal audit's role in governance, control and risk management as these impact accountability and organizational processes. Low support for internal audit in the public sector was reported in a study of internal audit function in South African public sector (Schyf, 2000). The study suggests that the perception of internal audit function in an organization depends on the support the function receives from top management, appreciation of internal audit role by other organizational participants, funding, understanding regulations governing internal audit activities, and level of overlap between internal and external audit. Therefore, this study will investigate the contribution of internal audit quality on the accountability practices for Maternal health in government hospitals in Uganda with a focus on Kalisizo general hospital.

In summary, the organizational context where an internal auditor operates determines how effective internal audit activities would contribute to accountability

of the Organization (Okibo, 2012). An organizational context represents an atmosphere created by top management to portray the internal audit function as an important activity whose recommendations and suggestions are treated promptly in the overall interest of the organization for proper accountability. Top management support of internal audit positions is a function for better effectiveness (Cohen & Sayag, 2010). Also, top management support sets the ethical tone in an organization and sets the stage for internal audit function to contribute to accountability of the organization (Schwartz, Dunfee, & Kline, 2005). Top management support is pervasive as it includes funding, training and development, staffing and implementation of internal audit findings and recommendations (Cohen & Sayag, 2010; Mihret & Yismaw, 2007).

Management support has a far-reaching consequence on IA effectiveness in organizations. For example, Mihret and Yismaw (2007) in their case study of IA effectiveness on public sector shows that the component of management support consists of the response to audit finding and the commitment to strength internal audit which has significance influence on IA effectiveness. Given the fact that internal audit activities are performed in dynamic management process and more supportive environment, internal auditor expects senior management to take the first steps to support the IA process.

Because Sarens and Beelde (2006) argue that the overall acceptance and appreciation of IA within the company is strongly dependent upon the support they receive from senior management, Internal audit actively seeks management support with resources, commitment to promote and communicate their added value. The management support is almost crucial to the operation and internal audit; because all other determinants of IA effectiveness derive from the support of top

management, given that hiring proficient IA staff, developing career channels for IA staff, and providing organizational independence for IA work are the results of decisions made by top management (Cohen & Sayag, 2010). This means it is in the interest of management to maintain a strong internal audit department (Adams, 1994; Mihret and Yismaw, 2007).

In addition, implementation of audit recommendations is highly relevant to IA effectiveness (Sarens and Beelde, 2006; van Gansberghe, 2005) which is the component of management support (Mihret and Yismaw, 2007). The management of an organization is viewed as the customer receiving IA services. As a result, management's commitment to use audit recommendations and its support in strengthening internal audit is vital to IA effectiveness.

2.3.3.1 Funding

Internal auditors have a close relationship with organization's management in their day-to-day activities. They need good funding, support, and perception from their management to be more effective and to achieve the audit objectives. Management support is expressed in terms of supporting the auditing process by fulfilling the necessary resources, finance, transport if required, providing training, introducing auditors with new technology and procedures, budgeting funds for certification and other facilities that facilitate the internal auditing works.

Therefore, audit finding and recommendations would not serve much purposely unless management is committed to implement them. Furthermore, Arens, (2003) found out that to curb corruption and inefficiency in the public sector of Ethiopia, it is mandatory to have effective internal audit function (IAF) that in turn needs

appropriate governance structure, mobilizing sufficient and appropriate resource and competent personnel.

2.3.3.2 Training and development

The education and training internal auditors received is an important indicator of efficient internal auditors' function (Ege, 2015). A good education and training should meet the department's needs or objectives, so that internal auditing department is well balanced (Senhardt, 1989).

Effective organizations regularly invest on the training of employees while others see such an effort as costly with no value added (Ege, 2015). However, the importance of training employees is echoed by researchers and practitioners and has been acknowledged as helping employees perform better in their jobs. For example, regular training enables employees to keep abreast with new developments and further translates to better accountability on the job (Senhardt, 1989). The Institute of Internal Auditors (2009) recognizes the hours spent on training of internal audit staff as an important index of internal audit quality. By implication, training and retraining internal auditors can improve their skills and enhance their quality of work which in turn contributes to organizational accountability. One main study to have examined the relationship between internal audit training and development and accountability were those of Cohen and Sayag (2010). They sampled internal auditors and general managers of 108 Israeli private and public sector organizations. Their result showed no significant relations between internal audit training and development and accountability. This finding was surprising as training can impact positively on work accountability. However, they concluded that management factors were more critical in internal audit training and development. This implies

that management commitment is imperative in training and developing internal auditors for maximum contribution to accountability.

Ege (2015) asserts that managers interference in auditing process can restrain the quality of internal audit. Internal audit quality can be controlled by restricting the exposure of the function to important trainings that strengthen their skills and abilities to curb opportunistic behaviors. Thus, training and avenues for self-development of internal auditors can help minimize opportunistic behaviors and help the local government perform better through minimizing waste and leakages. Therefore, training and development can enable internal audit function to contribute meaningfully to the accountability of an organization.

2.3.3.3 Adequate Internal Audit Staff

Adequate staffing is essential for a system to its full capability. Weakness in staffing can lead to mismanagement, error and abuse, which can negate the effect of other controls (MoFED, 2004). The size of IA staff and the competency of internal audit are the critical characteristics of IA quality that can't be separated. This means at the absence of one dimension the other cannot contribute to the quality of internal auditors. The empirical findings by Al-Twajjry et al. (2014), based on questionnaire and interview responses from internal and external auditors, working in Saudi Arabia, suggests that the external auditors believe that IAF size is an important indicator of its quality.

For instant, larger sized functional units, there will be more opportunity and flexibility to have a staff rotation schedule that can also influence IA effectiveness by promoting a more healthy relationship and resulting in more objective audit investigations Al-Twajjry et al. (2014), likely to be better resourced, including

having a broader work scope, higher organizational status and wider staff talent than a smaller unit Zain et al. (2006).

An audit requires a professional staff that collectively has the necessary education, training, experience, and professional qualifications to conduct the full range of audits required by its mandate (Al-Twaijry et al, 2014). Auditors must comply with minimum continuing education requirements and professional standards published by their relevant professional organizations (IIA, 2001). The IIA's standard 1210, on proficiency of the auditor require that the internal auditors should possess the knowledge, skill and other competencies needed to perform their responsibilities (IIA, 2001).

2.4 Summary of the literature review

Much as the authors highlight the key functions and roles of internal auditing in institution as the pillar on which accountability is based (Al-Twaijry et al., 2004; Zain et al., 2006; Cohen & Sayag, 2010), proper management of public finances can occur only if the internal audit sections are well disposed and organizationally effective to perform duties. This requires the existence of the essential ingredients for effective performance of internal auditing as identified in this Chapter. However, little or no linkage is made between internal auditing quality in terms of audit competence, audit independence and management support and accountability. Therefore, in order to bridge this gap in the literature, this study is intended to investigate the contribution of internal audit quality on the accountability practices for Maternal health in government hospitals in Uganda with a focus on Kalisizo general hospital.

CHAPTER THREE

METHODOLOGY

3.1 Research Design

The correlational survey design was embraced since it offers a systematic explanation which is as genuine and as correct as possible, (Amin 2012). A correlational survey permitted the investigator to realize the connection amid the research variables, (Sekaran, 2013). This investigation used both quantitative as well as qualitative methods. Quantitative designs aided to define the present situations as well as study the recognized connections amid the recognized variables whereas Qualitative methods comprise of in-depth investigation plus use of biased interpreted information (Sekaran 2013; Neuman, 2013).

3.2 Study population

The study population consisted of 125 respondents. The population was made up of government employed skilled birth attendants (doctors, clinical officers, medical assistants, nurses and midwives), Town clerks, Accounts officers/cashiers, mothers and district employees (Chief Finance Officer, Internal auditors and Chief Internal Auditor). The investigator trusted that these categories of people are well-informed adequately concerning his area of research and are also capable of providing the needed data. This sample population comprised of both male as well as female participants. Mugenda & Mugenda (1999) argued that comprising both genders in the investigation evades partiality.

3.3 Sample size determination

The study population consisted of 125 health workers and mothers attending the Maternal and Child Health Clinic at Kalisizo General Hospital. To determine the

required sample size, the researcher used the Krejcie and Morgan (1970) sample size determination table, which provides guidance on representative sample sizes for given populations at a 95% confidence level and a 5% margin of error.

According to Table 3.4.1, the target population of **125** corresponds to a minimum sample size of 82 respondents. This sample was therefore adopted as adequate and representative of the study population

Table 3.4.1 Sample size and sampling procedure

Category	Population	Sample size	Sampling technique
Qualitative Data			
Town clerks	2	2	Purposive Sampling
Chief Finance Officer	1	1	Purposive Sampling
Accounts officers	2	1	Purposive Sampling
Chief Internal Auditor	1	1	Purposive Sampling
Internal Auditor	2	2	Purposive Sampling
Mothers	5	2	Simple random Sampling
Quantitative Data			
Employees of the hospital	112	73	Purposive Sampling.
Total	125	82	

3.4.1 Sampling technique

The researcher employed purposive sampling approaches because of the kind of research that needed receiving specific data from participants.

3.4.1.1 Simple Random Sampling

The study used simple random sampling methods. Simple random sampling technique was utilized to sample mothers of Kyotera General Hospital to collect data about resources used by mothers from antenatal care to delivery time. The mothers were selected from attendees at the Maternal and Child Health Clinic of Kalisizo General Hospital. According to Amin (2012), simple random sampling makes sure that each member has an equal opportunity of being included in the sample.

3.4.1.2 Purposive Sampling

A purposive sampling technique was employed when dealing with top administrators, employees as well as support staff of Kyotera General Hospital to collect quantitative data. Purposive techniques as stated by Strauss (1992), allows an investigator to obtain detailed knowledge about the problem then likewise to achieve better, beneficial as well as concentrated data. The researcher in this case selected the sample based on his own judgment and interests.

3.5 Methods of data collection

Both primary and secondary information was acquired.

3.5.1 Primary data

Primary data was acquired by self-administered questionnaires, observation as well as interview guides to participants, doing systematic in addition to recognized academic processes as suggested by (Nunnally& Burstein, 1994).

3.5.2 Questionnaire Survey

A questionnaire was employed since it permits detailed investigation, to get actual data in addition to extra knowledge in a short time (Kothari, 2008; Amin, 2005; Creswell, 2003). A questionnaire was employed as it upsurges the rate of dependability because of several matters in it likewise enhances the probabilities of

receiving valid information, (Amin, 2005). A questionnaire consisted of both closed and open-ended questions and was conducted by Town clerk and Deputies, chief finance officer, Accounts officers and Chief Internal Auditor and other internal Auditors this is because they deal directly with the auditing and accountability in the Hospital.

3.5.3 Interview

Interviews are person to person oral interaction where an individual or else a collection of individuals are interviewed at a time. Interviews were employed for they have the benefit of making sure that they search for extra data, explanation and seeing facial appearance of the Interviewees, (Amin, 2005). Interviews were individual interviews and were carried out by mothers, Town clerk and Deputies, chief finance officer, Accounts officers and Employees of the hospital this is because they are all accountable to the hospital funds and resources.

3.5.4 Documentary Review

The researcher used the following documents to gather data; Textbooks, Journals, Ministry of local government Annual Report, Kyotera district Annual Report, Minutes of district council meetings, Auditor General Annual Report.

3.6. Quality control of data collection

Data quality control methods made sure that information gathered is valid and dependable; the tools were first verified to expect validity as well as dependability.

3.6.1 Validity

Nunnally & Burstein (1994) describe validity to be the "best accessible approximation of the fact or else falseness of a given implication, proposition or decision. After making the questionnaire, the investigator consulted five research specialists to

determine if his questionnaire instruments were valid as a means of gathering data which is employed to understand the research problem. Therefore, the investigator constructed the validity of the tools by utilizing skilled decision technique (Amin, 1998). The tool was developed using experts' guidance. The formula below was employed to test validity index.

$$\text{CVI} = \frac{\text{Items rendered relevant}}{\text{Total number of items}} \times 100$$

3.6.2. Reliability

Reliability is the extent by which the tool gives regular findings Kothari (2008). This is the capability of a tool to give similar outcomes every time it is frequently employed to measure a variable or concept form of the similar participants also by other investigators. For quantitative data, the investigator, in information gathering process, made sure that the information got from interviews reflected the real truths, replies, observations then proceedings. According to Strauss (1992), test-retest reliability may be utilized to determine the level by which tool may give the same results if a similar sample of persons is frequently measured with similar situations. The outcomes from the pretest were utilized to improve the elements in the tools. This was done by performing Cronbach's Alpha Reliability Coefficient for Likert - Type Scale.

To be sure of reliability of quantitative information, the Cronbach's Alpha Reliability Coefficient for Likert-Type Scales test was done. It is usually employed to determine the internal consistency or else dependability of a psychometric test score for a sample of examinees. According to Sekran (2003) other specialists as a rule of thumb, need a dependability of 0.70 or above (got on a substantial sample) before

they employ a tool. Value was analyzed by using Cronbach's Alpha reliability coefficient.

3.7 Data collection procedure

The investigator obtained an introductory letter from the school of public health which he used in collecting data from the field. The researcher obtained a cover letter from the Office of the district health officer authoring him to conduct the research. He made a prior visit (reconnaissance) to ascertain the field conditions. Here, he contacted the proposed respondents especially the key informants. At an agreed time, he went for the actual field data collection after which he did the data analysis and finally wrote a report. Questionnaires were given to the participants by hand. The investigator interacted with the main informers, provided them with the required details of the research, sought their consent to participate, and requested them to suggest a suitable day for the interview. A report was then written.

3.8 Data Analysis techniques

Data was examined both qualitatively and quantitatively.

3.8.1 Quantitative data

Data was collected, cleaned, coded then put in the computer then examined with the scientific program for social scientists (SPSS) information examination package. The information was examined with descriptive statistics to frequencies and percentages, mean, mode and median as well as other information presented with graphs, histograms and pie charts, as stated by Amin (2005). Descriptive statistics offer us the methods of numerically as well as graphically offering data which offers a general view of the information gathered. Relational statistics like correlations and regression examination were employed to establish the relationship between

variables relating to internal audit quality and accountability practices in Kalisizo Hospital. Data of the similar kind was collected, studied then a report was recorded.

3.8.2 Qualitative

Qualitative information was examined with both thematic examination and content examination. This is because the two methods supplement each other because the theme arises from the investigator and the explanation summaries from the answers.

3.9 Measurement of variables

An ordinal scale was used to measure the variables which generated responses that were ranked. A nominal scale was employed where numbers were allocated to the unlike variables to act as its name and form similarity or else different variables. The internal audit and accountability in Kalisizo general hospital was measured on a five-point Likert type scale ranging from; 1. Strongly agree to 5. Strongly disagree to acquire the measurable information from different participants. The choosing of this quantifying is that for each point on the scale has a numerical score that can be employed to quantify the participant's attitude. This is because it is the utmost often employed summated scale in the research of social attitude. According to Mugenda & Mugenda (1999) the Likert scale is capable of measuring opinion, attitudes, values then behaviors of persons to a particular phenomenon.

3.10 Ethical Considerations

This study is only for academic purposes considering privacy, the copy rights respect and possession of intellectual property to evade copying. All interviews which were done in this study were only for academic use without intent of impacting on the subjects in a wrong way. The researcher sought consent from the participants earlier before they were either interviewed or filled in the questionnaire. To evade

partiality, the names of the participants were not written on the questionnaires or else the interview guides.

CHAPTER FOUR

PRESENTATION, ANALYSIS AND INTERPRETATION AND DISCUSSION OF FINDINGS

4.1 Introduction

This study set out to investigate the relationship between internal audit quality functions and accountability for maternal health in Uganda, using a case of Kalisizo General Hospital. This chapter presents the response rate, research findings, analysis, and interpretation of results based on the specific objectives of the study. The presentation is structured around key dimensions of internal audit quality, including audit competence, audit independence, and management support, and how these relate to accountability practices in maternal health service delivery at the hospital.

4.2. Response Rate

The response rate was computed to determine its adequacy in generating the necessary data for the study. Out of a sample size of 82 targeted respondents, 82 individuals (representing 100%) successfully participated in the study by responding to the questionnaires and interviews. Nevertheless, the response rate of 100% was sufficient to support this research, as it exceeds the 70% threshold commonly recommended for reliable findings in survey-based studies (Amin, 2005).

4.3 Demographic Characteristics of Respondents

This section presents the demographic characteristics of the respondents, including their sex, age, marital status, educational qualifications, and number of years worked in the healthcare sector. These characteristics provide context for interpreting the findings and help in understanding the perspectives of different categories of hospital staff involved in internal audit functions and maternal health accountability.

4.3.1 Respondents by Sex

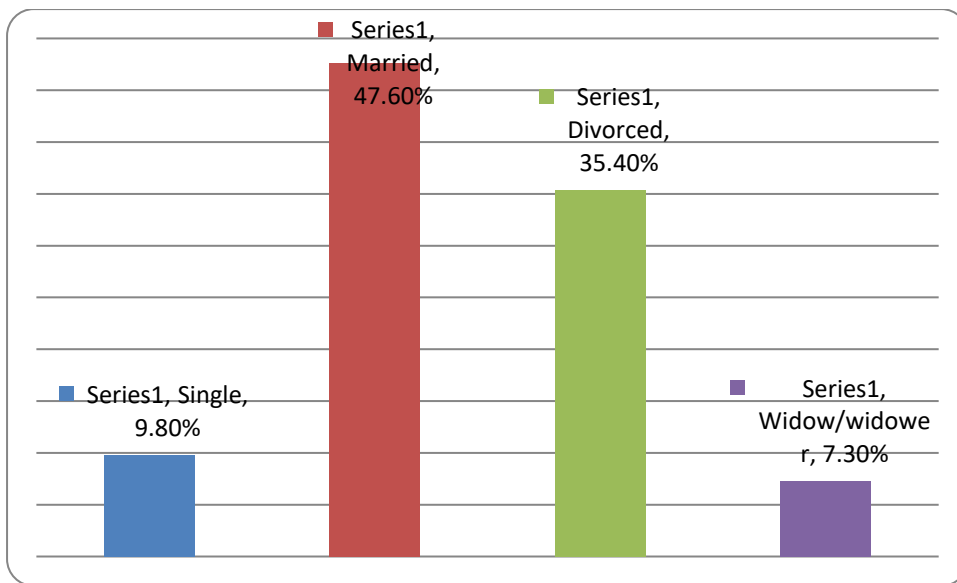
Table 4.1: Respondents by Sex

	Frequency	Percent
Male	50	61.0
Female	32	39.0
Total	82	100.0

Source: Primary Data

Table 4.1 shows that 50 respondents (61%) were male and 32 respondents (39%) were female. This distribution reflects the composition of the study sample, which included hospital staff and other participants involved in internal audit and accountability practices at Kalisizo General Hospital. The information provides context for understanding the perspectives and responses collected in the study, without implying any workforce imbalance

4.3.2 Respondents by Marital Status

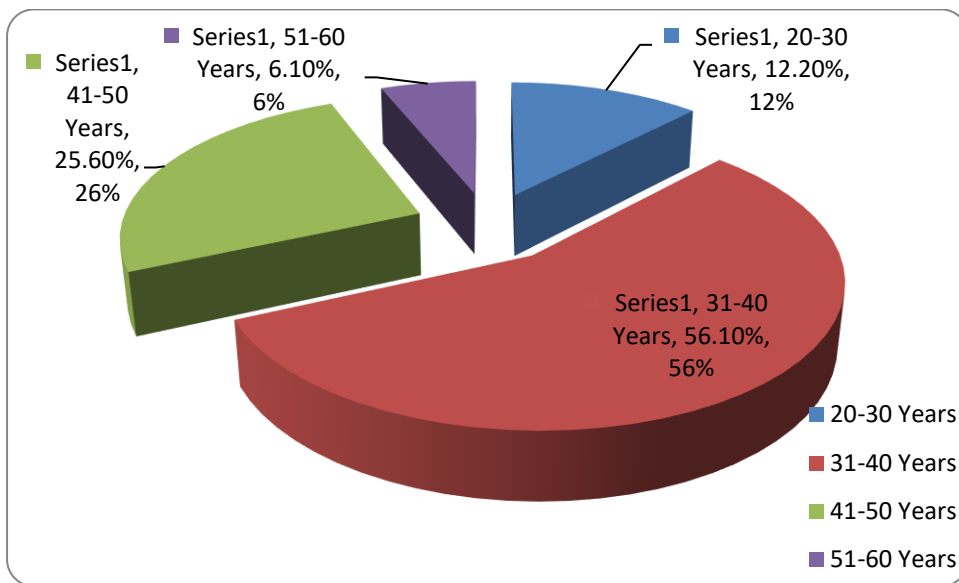


Source: Primary Data

Figure 4.1: Respondents by Marital Status

Figure 4.1 shows that 47.6% of the respondents were married, 35.4% were divorced, 9.8% were single, and only 7.3% were widow/widowers. These findings suggest that the sample comprised a diverse range of marital statuses, providing a fair representation of the staff population at Kalisizo General Hospital. This diversity enhances the credibility of the study by incorporating varied social perspectives that may influence perceptions of internal audit practices and accountability in maternal health service delivery.

4.3.3 Respondents by Age

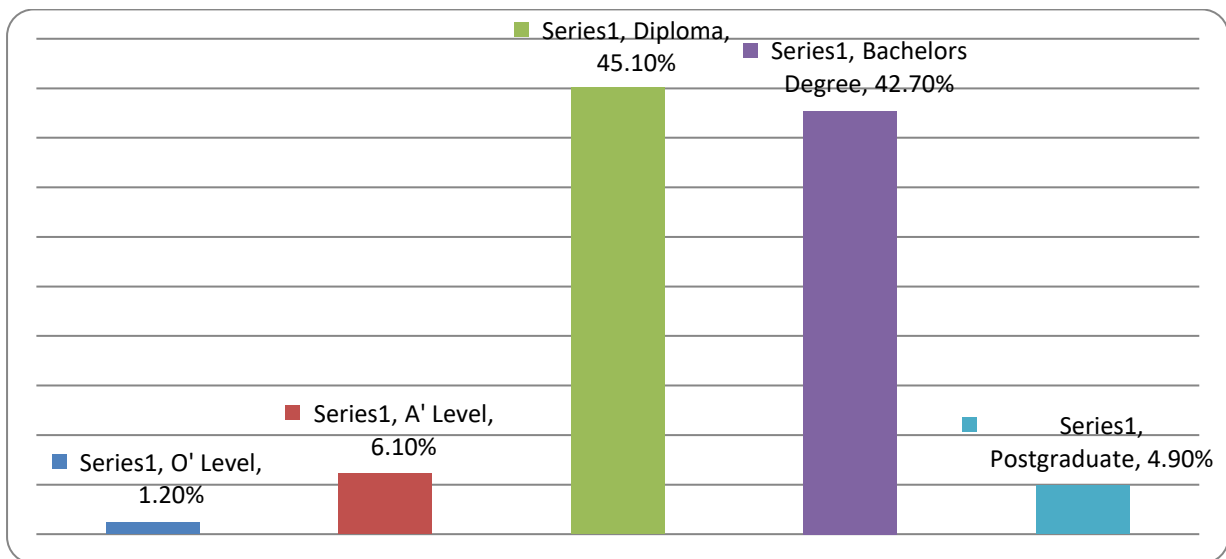


Source: Primary Data

Figure 4.2 Respondents by Age

Figure 4.2 shows that the majority of the respondents (56.1%) were aged between 31-40 years, followed by 25.6% who were between 41-50 years, 12.2% aged 20-30 years, and 6.1% between 51-60 years. This age distribution suggests that Kalisizo General Hospital is staffed predominantly by a relatively young and productive workforce. This demographic is likely to be actively engaged in hospital operations and responsive to accountability and audit practices, increasing the likelihood of obtaining informed and honest responses to the study.

4.3.4 Respondents by Level of Educational



Source: Primary Data

Figure 4.3; Respondents by Educational Level

Figure 4.3 shows that the majority of respondents (45.1%) held diplomas, followed by 42.7% who had attained bachelor's degrees, while 4.9% possessed postgraduate qualifications, and 7.3% had completed only secondary education as their highest level of education. This distribution indicates that most respondents were professionally qualified and likely to have practical experience in healthcare operations. As such, they possessed sufficient knowledge and awareness of internal audit processes and accountability practices in the hospital, making the data collected reliable for drawing valid conclusions and recommendations on accountability for maternal health services.

4.3.5 Respondents by Years of Service

Table 4.2 Respondents by Years of Service

	Frequency	Percent
Below 3 years	5	6.1
4-5 years	30	36.6
6-10 years	29	35.4
Above 10 years	18	21.9
Total	82	100.0

Source: Primary Data

Table 4.2 shows that the majority of respondents (36.6%) had worked at Kalisizo General Hospital for 4-5 years, followed by 35.4% who had served for 6-10 years, 19.5% who had worked for over 10 years, and 6.1% who had been employed for less than 3 years. This indicates that most of the hospital staff had been in service for a substantial period—four years and above—and were therefore well-acquainted with the hospital’s internal audit procedures and accountability mechanisms, particularly in relation to maternal health services. This familiarity enhances the credibility of the responses and the overall validity of the study findings.

4.4 Empirical Findings as per objectives of the study

4.4.1 Accountability for maternal health in Kalisizo general hospital

This section explores findings on accountability for maternal health in Kalisizo general hospital which was investigated using five questions. Findings on

accountability for maternal health in Kalisizo general hospital were as presented in Table 4.4 followed by an analysis and interpretation.

Table 4.4: Showing responses from respondents to statements on accountability practices at Kalisizo General Hospital

Quality of Services	Percentage Response (%)					Mean	Stddev
	SA	A	UD	D	SD		
Kalisizo General Hospital has clear standards for the quality of healthcare services delivered to patients	28% (23)	59% (48)	6% (5)	2% (2)	5% (4)	4.02	.942
Staff are regularly monitored to ensure they adhere to established service delivery protocols.	44% (36)	39% (32)	5% (4)	10% (8)	2% (2)	4.12	1.047
Feedback from patients and caregivers is actively used to improve service quality at the hospital.	52% (43)	35% (29)	7% (6)	5% (4)	0% (0)	4.35	.822
The hospital maintains accurate records of patient care and	50% (41)	39% (32)	7% (6)	2% (2)	1% (1)	4.34	.820

treatment outcomes for accountability purposes.							
Asset Security	SA	A	UD	D	SD	Mean	Stddev
There are effective controls in place to prevent unauthorized access to hospital property and equipment.	55% (45)	29% (24)	6% (5)	5% (4)	5% (4)	4.24	1.095
The hospital routinely conducts audits or physical checks to account for medical and non-medical assets	28% (23)	59% (48)	6% (5)	2% (2)	5% (4)	4.02	.942
Staff are aware of and follow guidelines for the responsible use and handling of hospital assets.	44% (36)	39% (32)	5% (4)	10% (8)	2% (2)	4.12	1.047
Financial Performance	SA	A	UD	D	SD	Mean	Stddev
The hospital tracks its expenditure and budget performance regularly to ensure proper financial management	44% (36)	39% (32)	5% (4)	10% (8)	2% (2)	4.12	1.047
Financial reports are reviewed by relevant authorities to	52% (43)	35% (29)	7% (6)	5% (4)	0% (0)	4.35	.822

promote transparency and accountability							
There is clear accountability for financial decisions made at departmental and unit levels within the hospital.	50% (41)	39% (32)	7% (6)	2% (2)	1% (1)	4.34	.820

Source: Primary Data

The findings presented in Table 4.4 provide an in-depth overview of accountability practices at Kalisizo General Hospital, categorized under three main domains: Quality of Services, Asset Security, and Financial Performance. The responses were measured using a five-point Likert scale ranging from Strongly Agree (SA) to Strongly Disagree (SD), and the analysis considers the mean and standard deviation to assess the central tendency and variation in respondents' perceptions.

The data suggests that Kalisizo General Hospital upholds high standards for healthcare service delivery. A significant majority of respondents (87%) agreed or strongly agreed that the hospital has clear standards for the quality of care, yielding a mean score of 4.02 and a standard deviation of .942, indicating moderate consensus among staff. Furthermore, 83% of respondents affirmed that staff are regularly monitored for adherence to service protocols, reflected in a slightly higher mean of 4.12. This indicates effective supervisory mechanisms are in place. One key informant, a senior nurse in the maternity ward, remarked:

“We have standard operating procedures for everything—from patient admission to discharge. Supervisors do routine checks to ensure every nurse is following protocol. It’s part of our daily routine now.”

Most notably, 87% of respondents strongly agreed or agreed that feedback from patients and caregivers is actively used to enhance service quality, with a high mean score of 4.35 and a low standard deviation of .822, reflecting strong agreement and consistency in views. Additionally, 89% believed that the hospital maintains accurate patient care records for accountability, supported by a mean of 4.34, indicating that proper documentation is a well-practiced norm in the hospital. This was echoed by a records officer who stated:

“We have adopted both manual and electronic record systems for maternal health tracking. The data is regularly reviewed to inform decision-making, especially in maternal and neonatal care.”

Accountability in asset management appears to be robust at Kalisizo General Hospital. A majority of respondents (84%) agreed or strongly agreed that effective controls are in place to prevent unauthorized access to hospital property, supported by a strong mean of 4.24. However, slightly fewer respondents (87%) confirmed that regular audits or physical checks are conducted, showing a similar mean of 4.02. The standard deviation of .942 in this item indicates a moderate range of opinions. Similarly, 83% of the respondents agreed that staff follow guidelines on asset use and handling, reflected in the mean score of 4.12. A hospital administrator noted:

“Every quarter, we conduct physical verification of both medical and non-medical assets. Our internal audit team and heads of departments must sign off on these reports. It has helped reduce losses significantly.”

This suggests that the hospital places a strong emphasis on institutional asset protection through policies and regular checks.

The analysis of financial accountability practices reveals that the hospital demonstrates a sound approach to financial management. 83% of respondents acknowledged that budget and expenditure are regularly tracked, with a mean score of 4.12, indicating moderate to strong agreement. Additionally, 87% agreed or strongly agreed that financial reports are reviewed by relevant authorities, reflected in a higher mean score of 4.35, demonstrating transparency in financial reporting. The aspect of decentralized financial accountability, with 89% indicating that there is clarity in financial decision-making at departmental and unit levels, also received a high mean score of 4.34, underscoring strong adherence to financial governance. A key informant from the hospital finance office elaborated:

“Each department has a budget ceiling, and financial reports are reviewed monthly. We also submit quarterly reports to the district health office. There is transparency, and the audit team is very active.”

Another hospital unit head emphasized:

“Our decisions on resource use are made collectively at the departmental level, and everyone is held accountable. This has built a culture of responsibility, especially in maternal health services.”

Overall, the findings illustrate that Kalisizo General Hospital exhibits commendable accountability practices across service delivery, asset management, and financial operations. High levels of agreement across all indicators, supported by mean scores above 4.00 and relatively low standard deviations, suggest that these practices are well institutionalized and consistently experienced by staff. Qualitative feedback

further validates the quantitative results, highlighting a culture of accountability that is embedded in both operations and institutional values. These results indicate a strong internal accountability framework that could serve as a model for other public health institutions aiming to improve operational transparency, service quality, and especially maternal health outcomes.

4.4.2 To examine the relationship between internal audit competence and accountability for maternal health in Kalisizo general hospital

The views of the respondents were rated on a 5-likert scale as Strongly Agree, Agree, undecided, Disagree and strongly disagree. In this study, Strongly Agree and Agree were taken to mean Agree and strongly disagree and disagree were taken to mean Disagree. Mean and Standard deviation were also used to analyse the data. The results were presented in Table 4.5.

Table 4.5: Internal Audit Competence

Statements on Internal Audit Competence	Percentage Response (%)					Mean	Stddev
	SA	A	UD	D	SD		
The internal audit staff at Kalisizo General Hospital possess the necessary academic qualifications relevant to their audit responsibilities	33% (27)	46% (38)	20% (16)	1% (1)	0% (0)	4.11	.754

Most internal auditors at the hospital hold professional certifications such as CPA, ACCA, or CIA	49% (40)	33% (27)	13% (11)	4% (3)	1% (1)	4.24	.910
The internal audit team has substantial professional experience in health sector auditing or financial management	38% (31)	44% (36)	12% (10)	5% (4)	1% (1)	4.12	.894
The competence of internal auditors has positively influenced the quality of audit recommendations provided to hospital management	43% (35)	38% (31)	17% (14)	1% (1)	1% (1)	4.20	.853

Source: Primary Data

The findings in Table 4.5 provide a detailed assessment of internal audit competence at Kalisizo General Hospital, anchored on four key indicators: academic qualifications, professional certification, relevant experience, and the influence of auditor competence on the quality of audit recommendations. These results—gathered through a five-point Likert scale—offer deep insights into staff perceptions regarding the capability and effectiveness of the hospital’s internal audit function. Consistent with the Institute of Internal Auditors (IIA) Standards and Code of Ethics, the findings affirm that internal auditors at Kalisizo meet critical expectations for knowledge, skills, and continuous professional development elements that are fundamental to audit quality and accountability effectiveness.

A strong majority of respondents (79%) agreed or strongly agreed that internal audit staff possess the necessary academic qualifications for their roles, yielding a mean score of 4.11 and a relatively low standard deviation of .754. This points to a high level of confidence in the audit team's educational background. As a key informant from the Human Resource Department noted, *"All our internal auditors meet the minimum academic qualifications, with many holding degrees in accounting or finance. We do not compromise on qualifications, especially in such a sensitive function."* These findings align with the literature which emphasizes that educational qualifications enhance audit quality, allowing internal auditors to critically assess operations and risks. According to Zain, Subramaniam, and Stewart (2006), academic qualifications indicate the depth of knowledge auditors bring to the role, which enhances organizational accountability. In line with Agency Theory and Resource Dependence Theory, qualified auditors are more likely to contribute meaningfully to strategic oversight and governance, particularly in complex environments like public hospitals.

Regarding professional certification, 82% of respondents confirmed that most internal auditors hold recognized credentials such as CPA, ACCA, or CIA. This item recorded the highest mean score (4.24) among all the competence indicators, reflecting strong agreement with the professional standards upheld by the audit team. A senior internal auditor commented, *"At least three of us in the unit have CPA and others are pursuing ACCA. Management encourages professional development, and it reflects in how we conduct our audits."* In the reviewed literature, Brown and Johns (2011), along with Ho and Hutchinson (2010), argue that certification is a reliable proxy for professional competence and audit function quality. Certified auditors are expected to possess the technical skills, ethical

grounding, and analytical capacity to perform high-value audits that enhance transparency and reduce financial impropriety. However, some scholars (e.g., DeMarco, 1980; Haley & Mckeon, 1990) note that certification alone is not sufficient unless accompanied by communication, IT literacy, and motivational capabilities—attributes essential for performance in decentralized and resource-constrained institutions like Kalisizo.

The study further revealed that 82% of respondents agreed or strongly agreed that internal auditors possess substantial experience in health sector auditing or financial management. This is supported by a mean score of 4.12, reinforcing that experience is viewed as a core strength of the internal audit unit. A departmental head shared, *“The auditors we have are not new to the system. Some have been auditing hospitals for more than five years, and they understand the sector well, especially the financial and procurement dynamics in maternal health.”* These findings are substantiated by literature which posits that experience enhances decision-making accuracy, risk identification, and audit report quality (Messier, 2011; Gramling et al., 2013). As highlighted by Hutchinson and Zain (2009), experienced internal auditors are better positioned to manage complex oversight functions and contribute to accountability by understanding operational dynamics and institutional risks. Moreover, Ziegenfuss et al. (2006) demonstrated a positive relationship between the average audit experience and the quality of audit reports, which has direct implications for financial control and health sector accountability.

Importantly, 81% of respondents acknowledged that the competence of internal auditors positively influences the quality of audit recommendations presented to hospital management. This item had a high mean score of 4.20, reinforcing the view that technical qualifications, professional licenses, and experience collectively

translate into practical value for hospital governance and service improvement. A hospital administrator confirmed this by stating, *“We rely heavily on audit reports to improve financial controls and service delivery. The recommendations are usually clear, data-driven, and tailored to our realities—especially in maternal health where accountability is critical.”* These findings align with Prawitt et al. (2009), who emphasized that competent internal auditors are instrumental in minimizing opportunistic behavior, reducing earnings management, and enhancing internal accountability mechanisms.

Overall, the findings highlight a well-qualified and professionally competent internal audit team at Kalisizo General Hospital. The high levels of agreement across all indicators—combined with mean scores above 4.0 and low standard deviations—demonstrate a consistent and positive perception of the internal audit team’s capabilities. The integration of empirical data and theoretical perspectives supports the conclusion that internal audit competence is a cornerstone of institutional accountability, particularly in the maternal health context where financial oversight directly affects service quality and patient outcomes. These results advocate for continued investment in professional development, further recruitment of certified and experienced auditors, and strategic retention efforts to safeguard the integrity of internal controls and improve maternal health service delivery outcomes in Uganda’s public hospitals.

4.4.2.1 Correlation between internal audit competence and accountability for maternal health in Kalisizo general hospital

There was need to establish whether there was a correlation between internal audit competence and accountability for maternal health in Kalisizo general hospital. The

analysis was done using Pearson’s Product Moment Correlation Coefficient. The results were presented in Table 4.6.

Table 4.6: Correlation Results for internal audit competence and accountability for maternal health in Kalisizo general hospital

		Internal audit competence	Accountability for maternal health
Internal audit competence	Pearson correlation	1	.534**
	Sig. (2-tailed)		.000
	N	82	82
Accountability for maternal health	Pearson correlation	.534**	1
	Sig. (2-tailed)	.000	
	N	82	82
**. Correlation is significant at the 0.05 level (2-tailed).			

Source: Primary data

The correlation results in Table 4.6 reveal a statistically significant positive relationship between internal audit competence and accountability for maternal health at Kalisizo General Hospital, with a Pearson correlation coefficient of 0.534 and a p-value of 0.000 ($p < 0.05$). This indicates a moderate positive correlation, suggesting that as the competence of internal audit staff increases—through academic qualifications, professional certifications, and relevant experience, there is a corresponding improvement in accountability practices specifically related to maternal health services. The significance level confirms that this relationship is not due to chance, and with a sample size of 82

respondents, the results offer robust evidence that strengthening internal audit competence can positively influence accountability in critical service areas such as maternal health.

Table 4.7 Model Summary on internal audit competence

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.534 ^a	.285	.276	.47928
a. Predictors: (Constant), Internal audit competence				

Source: Primary Data

The model summary results in Table 4.7 indicate that internal audit competence explains 28.5% of the variance in accountability for maternal health at Kalisizo General Hospital, as reflected by the R Square value of 0.285. The Adjusted R Square of 0.276 further confirms that even after adjusting for the number of predictors, approximately 27.6% of the variability in accountability outcomes can be attributed to internal audit competence alone. The R value of 0.534 aligns with the earlier correlation results, suggesting a moderate positive relationship between the two variables. The standard error of the estimate (0.47928) shows the average deviation of the observed values from the predicted values, indicating a reasonable level of prediction accuracy. Overall, the findings suggest that internal audit competence is a significant and meaningful predictor of accountability for maternal health services

within the hospital context. To confirm that internal audit competence affects accountability for maternal health at Kalisizo General Hospital, a standardized coefficients table was used and the results are shown in table 4.8.

Table 4.8 Showing Coefficients of internal audit competence

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	1.975	.395		4.994	.000
Internal audit competence	.531	.094	.534	5.648	.000

Source: Primary Data

The coefficient results in Table 4.8 demonstrate that internal audit competence has a statistically significant positive effect on accountability for maternal health at Kalisizo General Hospital. The unstandardized coefficient ($B = 0.531$) indicates that for every one-unit increase in internal audit competence, accountability for maternal health improves by 0.531 units, holding other factors constant. The standardized beta coefficient ($\beta = 0.534$) reinforces that internal audit competence has a moderate positive influence on accountability outcomes. The t-value of 5.648 and the p-value of 0.000 confirm that this relationship is statistically significant at the 0.05 level. The constant value of 1.975 represents the baseline level of accountability when internal audit competence is zero. Overall, the findings suggest

that enhancing internal audit competence is likely to lead to significant improvements in accountability practices for maternal health within the hospital.

4.4.3 To find out the relationship between internal audit independence and accountability for maternal health in Kalisizo general hospital

The views of the respondents were rated on a 5-likert scale as strongly agree, agree, undecided, disagree and strongly disagree. In the presentation of the study results, strongly agree and agree were taken to mean agree and strongly disagree and disagree were taken to mean disagree. Mean and standard deviation were also used to analyse the data. The results were presented in Table 4.9.

Table 4.9: Views on Internal Audit Independence

Statements on Internal Audit Independence	Percentage Response (%)					Mean	Stddev
	SA	A	UD	D	SD		
Internal auditors at Kalisizo General Hospital have unrestricted access to all records, departments, and personnel necessary to perform their duties	39% (32)	38% (31)	8% (7)	6% (5)	8% (7)	3.93	1.225
The internal audit team executes its duties without bias or favoritism toward any department or individual.	56% (46)	28% (23)	5% (4)	10% (8)	1% (1)	4.28	1.022

Internal auditors are able to report their findings without interference or influence from hospital management	46% (34)	29% (22)	12% (10)	12% (10)	7% (6)	3.83	1.294
The internal audit function operates independently from day-to-day management activities at the hospital.	45% (37)	27% (22)	11% (9)	10% (8)	7% (6)	3.93	1.274
There are no signs that internal auditors face pressure to alter their reports or audit findings	39% (32)	26% (21)	13% (11)	16% (13)	6% (5)	3.76	1.292

Source: Primary Data

The findings presented in Table 4.9 provide insights into staff perceptions regarding internal audit independence at Kalisizo General Hospital. This independence is critical to ensuring objectivity, transparency, and effectiveness in internal audit functions, particularly in the health sector where accountability is vital for quality service delivery.

The findings on internal audit independence at Kalisizo General Hospital reveal a generally favorable perception of the audit unit's operational autonomy, albeit with concerns over reporting freedom and susceptibility to external influence. A combined 77% of respondents agreed or strongly agreed that internal auditors have unrestricted access to records, departments, and personnel required to perform their duties, with a mean score of 3.93. However, a relatively high standard deviation of 1.225 indicates divergent views, possibly due to departmental

disparities in cooperation. This perception was echoed by a senior auditor who stated, *“We are granted full access to files and departments during audits, but sometimes delays in availing documents slow down the process, especially in maternity where documentation is very sensitive.”* These findings align with Boynton and Kell’s (1996) distinction between independence as a “state of affairs” and objectivity as a “state of mind.” The Institute of Internal Auditors (2012) reinforces this, stating that unrestricted access is foundational for audit objectivity and institutional accountability, particularly in high-stakes areas like maternal health.

Similarly, 72% of respondents agreed or strongly agreed that the internal audit function operates independently from day-to-day management, recording the same mean score (3.93) and a slightly higher standard deviation (1.274). A key internal audit officer commented, *“Although we don’t report directly to department heads, our work still relies on their cooperation. In some cases, we sense that they want to control how much we see or when we do our checks.”* This reflects concerns raised in literature by Sarens and De Beelde (2006) and Gramling et al. (2013), who highlight that when internal auditors are structurally embedded within management or subjected to frequent transfers—as is common in Uganda’s public sector per Onatuyeh and Aniefor (2013)—their objectivity can be compromised. The Public Service Commission’s role in auditor deployment and transfers in Uganda, as noted in Arens (2003) and Chadwick (2005), presents a structural challenge to sustaining auditor independence over time.

Encouragingly, 84% of respondents strongly agreed or agreed that internal auditors carry out their duties without bias or favoritism, making this the most positively

rated item in this section, with a mean score of 4.28 and the lowest standard deviation (1.022). A finance staff member confirmed this sentiment, saying, *“I have never seen them favor any department. Whether it’s maternity or pharmacy, they apply the same standards, which has earned them a lot of respect here.”* This perception reflects positively on the internal audit unit’s professional ethics and aligns with Cohen and Sayag (2010) and Van Peurseem (2005), who assert that organizational status and internal auditors’ perceived impartiality are key to preserving audit objectivity and credibility.

However, concerns emerge regarding auditor reporting freedom. Only 75% of respondents agreed that auditors report findings without interference, while 19% disagreed and 12% were undecided. This item had the lowest mean score (3.83) and the highest standard deviation (1.294) among the independence-related indicators. A confidential informant stated, *“Sometimes there is subtle pressure to tone down the language in audit reports—especially if the findings are politically or reputationally sensitive to hospital leadership.”* This aligns with findings by Hellman and Grayson (2011) and Sarens (2006), who warned of senior management’s tendency to influence audit planning and report framing, particularly when internal audit functions report directly to individuals with vested interests, such as CFOs or CEOs. This influence threatens both independence in fact and in appearance, thereby undermining the perceived credibility of audit outcomes.

In addition, only 65% believed that internal auditors resist pressure to alter their findings, while 22% disagreed or strongly disagreed. The mean score of 3.76, the lowest across all indicators, and a high standard deviation of 1.292 suggest that audit objectivity is perceived to be at risk under certain conditions. An internal audit team

leader acknowledged, *“We try to stand our ground, but we have received suggestions to ‘revisit’ our reports before submission. It’s subtle, but it does happen occasionally.”* These sentiments confirm Chadwick’s (2005) assertion that internal auditors—particularly in hierarchical government structures—may avoid taking strong positions on critical issues to preserve relationships and secure future career advancements. This further corroborates Cohen & Sayag (2010) and Van Peurseem (2005) who emphasized that organizational independence, including freedom from undue influence and intimidation, is essential for producing reliable and effective audit reports.

In summary, while the findings suggest that internal audit independence is generally respected at Kalisizo General Hospital—particularly in terms of access to information and unbiased execution of duties—the lower scores and greater variability related to reporting autonomy and resistance to pressure indicate systemic vulnerabilities. These concerns are echoed across the literature, which consistently emphasizes that independence—both in structure and perception—is crucial to audit effectiveness and institutional accountability, especially in sensitive service areas like maternal health. To mitigate these risks, it is essential to implement institutional safeguards such as the establishment of independent reporting lines, formal non-interference policies, and whistleblower protection mechanisms. These strategies would not only preserve the integrity of the internal audit function but also enhance the hospital’s capacity to ensure transparency, build trust, and uphold accountability in the management of maternal health services.

4.4.3.2 Correlation between internal audit independence and accountability for maternal health in Kalisizo general hospital

There was need to establish whether there was a correlation between internal audit independence and accountability for maternal health in Kalisizo general hospital. The analysis was done using Pearson’s Product Moment Correlation Coefficient. The results are presented in Table 4.10.

Table 4.10: Correlation Results for correlation between internal audit independence and accountability for maternal health in Kalisizo general hospital

		Internal audit independence	Accountability for maternal health
Internal audit independence	Pearson Correlation	1	.504**
	Sig. (2-tailed)		.000
	N	82	82
Accountability for maternal health	Pearson Correlation	.504**	1
	Sig. (2-tailed)	.000	
	N	82	82
**. Correlation is significant at the 0.05 level (2-tailed).			

Source: Primary data

The correlation results in Table 4.10 indicate a statistically significant positive relationship between internal audit independence and accountability for maternal

health at Kalisizo General Hospital, with a Pearson correlation coefficient of 0.504 and a p-value of 0.000 ($p < 0.05$). This suggests a moderate positive association, meaning that as the level of independence in the internal audit function increases—such as having unrestricted access, freedom from management interference, and unbiased reporting—there is a corresponding improvement in accountability related to maternal health services. The statistical significance confirms that this relationship is unlikely due to chance, and it reinforces the importance of safeguarding internal audit independence to enhance transparency and accountability in critical healthcare outcomes.

Table 4.11: Model Summary on internal audit independence and accountability for maternal health in Kalisizo general hospital

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.504 ^a	.254	.245	.48946
a. Predictors: (Constant), Internal audit independence				

Source: Primary Data

The model summary in Table 4.11 shows that internal audit independence accounts for 25.4% of the variation in accountability for maternal health at Kalisizo General Hospital, as indicated by the R Square value of 0.254. The Adjusted R Square of 0.245 suggests that, after adjusting for the number of predictors, internal audit independence still explains approximately 24.5% of the variability in accountability outcomes. The R value of 0.504 confirms a moderate positive relationship between the two variables, aligning with the correlation results. The standard error of the

estimate (0.48946) reflects the average distance that the observed values fall from the regression line, indicating a reasonable level of predictive accuracy. These findings suggest that enhancing the independence of the internal audit function can significantly contribute to improving accountability for maternal health services within the hospital.

Table 4.12 Showing Coefficients of internal audit independence

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.097	.216		14.362	.000
	Internal audit independence	.283	.054	.504	5.225	.000

Source: Primary Data

The coefficient results in Table 4.12 indicate that internal audit independence has a statistically significant positive effect on accountability for maternal health at Kalisizo General Hospital. The unstandardized coefficient (B = 0.283) means that for every one-unit increase in internal audit independence, accountability for maternal health improves by 0.283 units, assuming other factors remain constant. The

standardized beta coefficient ($\beta = 0.504$) reflects a moderate strength of the relationship, showing that internal audit independence is a meaningful predictor of accountability. The t-value of 5.225 and the p-value of 0.000 confirm that this effect is statistically significant at the 0.05 level. The constant value of 3.097 represents the baseline level of accountability when internal audit independence is at zero. These findings underscore the critical role of audit independence in enhancing accountability in maternal health service delivery within the hospital.

4.4.4 To assess the relationship between management support for internal audit and accountability for maternal health in Kalisizo general hospital

The views of the respondents were rated on a 5-likert scale as strongly agree, agree, undecided, disagree and strongly disagree. In this study, strongly agree and agree were taken to mean agree and strongly disagree and disagree were taken to mean disagree. Mean and standard deviation were also used to analyse the data. The results were presented in Table 4.13.

Table 4.13: Views on Management Support for Internal Audit

Statements on Management Support for Internal Audit	Percentage Response (%)					Mean	Stddev
	SA	A	UD	D	SD		
The hospital management provides adequate financial resources to support effective internal audit operations.	35% (29)	31% (25)	20% (16)	7% (6)	7% (6)	3.79	1.214

Internal audit staff at the hospital are regularly given opportunities for training and professional development	37% (30)	34% (28)	17% (14)	10% (8)	2% (2)	3.93	1.075
The number of internal auditors at Kalisizo General Hospital is sufficient to meet the hospital's audit needs	45% (37)	27% (22)	15% (12)	5% (4)	9% (7)	3.95	1.256
Management values the internal audit function and integrates its recommendations into hospital operations.	39% (32)	32% (26)	16% (13)	10% (8)	4% (3)	3.93	1.131
There is consistent support from management in strengthening the capacity of the internal audit unit	54% (44)	16% (13)	17% (14)	9% (7)	5% (4)	4.05	1.226

Source: Primary Data

The findings in Table 4.13 provide a comprehensive overview of staff perceptions regarding management support for internal audit at Kalisizo General Hospital. This support is essential in ensuring that the internal audit function operates effectively and contributes meaningfully to accountability and governance in the hospital setting.

The findings on management support for internal audit at Kalisizo General Hospital reveal a generally supportive environment, particularly in terms of staffing, training,

and recognition of the audit function's contributions to accountability. The first indicator examined whether hospital management provides sufficient financial resources to support internal audit operations. A combined 66% of respondents agreed or strongly agreed, yielding a mean score of 3.79, though a high standard deviation of 1.214 suggests variability in perceptions. These disparities likely stem from inconsistencies in budget allocation across departments, as highlighted by one internal auditor who stated, *"We are sometimes constrained by budget limitations, especially when we need logistics like transport to audit off-site or conduct physical asset verification in multiple departments."* These findings align with Mihret and Yismaw (2007) and Arens (2003), who emphasize that management's willingness to fund internal audit activities is crucial for functional effectiveness and accountability. Without consistent resource provision, the ability of internal audit to independently verify financial and operational processes is compromised.

In terms of training and development, 71% of respondents agreed that internal auditors receive regular training, reflected in a mean score of 3.93. However, 12% disagreed, indicating that access to professional development may not be uniformly experienced. One audit officer noted, *"We do get some training, but it's irregular. Sometimes only one or two staff attend workshops while others miss out due to limited funding or departmental priorities."* This is consistent with Ege (2015) and Cohen and Sayag (2010), who argue that while training is essential for enhancing audit quality, its effectiveness often depends on management commitment and equitable implementation. According to the Institute of Internal Auditors (2009), the number of training hours is a critical measure of internal audit quality. Thus, inconsistent training not only limits skill enhancement but also reflects management's variable prioritization of audit capacity building—potentially

weakening internal audit's contribution to hospital accountability, especially in sensitive areas such as maternal health.

Staffing adequacy was another key area of investigation. Approximately 72% of respondents agreed that internal audit staffing levels are sufficient, with this indicator recording the highest mean score (3.95) but also the highest standard deviation (1.256) in the section. These findings point to differing experiences across departments, perhaps due to workload disparities. A clinical officer remarked, *"They try their best, but I think they're understaffed. In some quarters, audits are delayed, and this affects our ability to act on recommendations in time.* Literature supports these concerns, with Al-Twajry et al. (2014) and Zain et al. (2006) noting that the size and competency of the internal audit function are inseparable components of audit quality. A well-staffed unit is more capable of conducting comprehensive reviews, facilitating auditor rotation, and maintaining a robust presence across departments—key factors for maintaining objectivity and minimizing operational risks.

The perception that management values internal audit recommendations was moderately positive, with 71% agreement and a mean score of 3.93, though qualitative feedback suggests inconsistencies. As one department head stated, *"Some audit recommendations are acted upon quickly, especially those dealing with financial accountability. But for operational or service delivery issues, there can be delays or no follow-through at all."* This observation resonates with Sarens and Beelde (2006) and van Gansberghe (2005), who emphasized that the implementation of audit recommendations is not just a technical requirement but a reflection of management's strategic support. Mihret and Yismaw (2007) classify this follow-

through as a core dimension of management support, arguing that non-implementation undermines audit credibility and demotivates the audit function. Lastly, 70% of respondents agreed that management provides consistent support for strengthening internal audit capacity, with the highest mean score (4.05) across the section. However, a high standard deviation of 1.226 and a 14% disagreement rate suggest uneven support across units. One hospital administrator explained, *“The support is there, yes—management listens. But there’s room for improvement in how they translate their intent into action, especially in terms of allocating resources for continuous audit improvement.”* This aligns with findings from Cohen and Sayag (2010) and Okibo (2012), who emphasized that top management support is pervasive, shaping not only resourcing and staffing decisions but also the ethical tone and institutional culture that surround internal audit activities. Management’s role as both a facilitator and recipient of audit services implies that their commitment to internal audit directly impacts the function’s ability to hold departments accountable and improve service delivery.

In conclusion, while the findings from Kalisizo General Hospital indicate a generally favorable climate for internal audit effectiveness—supported by adequate staffing, training initiatives, and management recognition—there remain disparities in resource allocation, training access, and the implementation of audit recommendations. These inconsistencies echo broader themes in the literature, where management support is viewed as the cornerstone of internal audit quality and accountability effectiveness. For internal audit to meaningfully contribute to maternal health service oversight, hospital leadership must move beyond rhetorical support to institutionalize robust funding mechanisms, equitable training opportunities, and systematic implementation protocols for audit recommendations.

In doing so, the hospital can strengthen its governance systems, enhance trust in public health service delivery, and ensure accountability outcomes that are both impactful and sustainable.

4.4.4.2 Correlations between management support for internal audit and accountability for maternal health in Kalisizo general hospital

There was need to establish whether there was a correlation between management support for internal audit and accountability for maternal health in Kalisizo general hospital. The analysis was done using Pearson Product Moment Correlation Coefficient. The results are presented in Table 4.14.

Table 4.14: Correlation Results for management support for internal audit and accountability for maternal health in Kalisizo general hospital

		Management support for internal audit	Accountability for maternal health
Management support for internal audit	Pearson Correlation	1	.545**
	Sig. (2-tailed)		.000
	N	82	82
Accountability for maternal health	Pearson Correlation	.545**	1
	Sig. (2-tailed)	.000	
	N	82	82
**. Correlation is significant at the 0.05 level (2-tailed).			

Source: Primary data

The correlation results in Table 4.14 indicate a statistically significant positive relationship between management support for internal audit and accountability for maternal health at Kalisizo General Hospital, with a Pearson correlation coefficient of 0.545 and a p-value of 0.000 ($p < 0.05$). This reflects a moderate positive correlation, suggesting that as management support—such as financial provision, training opportunities, sufficient staffing, and integration of audit recommendations—increases, there is a corresponding improvement in accountability practices related to maternal health services. The statistical significance of this relationship implies that management’s active engagement and investment in internal audit functions play a critical role in enhancing transparency, responsiveness, and accountability in key health service areas like maternal care.

Table 4.15 Model Summary on management support for internal audit and accountability for maternal health in Kalisizo general hospital

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.545 ^a	.297	.288	.47541
a. Predictors: (Constant), Management support for internal audit				

Source: Primary Data

The model summary in Table 4.15 shows that management support for internal audit accounts for 29.7% of the variance in accountability for maternal health at Kalisizo General Hospital, as indicated by the R Square value of 0.297. After adjusting for the number of predictors, the Adjusted R Square of 0.288 confirms that

approximately 28.8% of the variability in accountability outcomes can be explained by the level of management support. The R value of 0.545 suggests a moderate positive relationship, consistent with the earlier correlation results. The standard error of the estimate (0.47541) reflects the average distance between observed and predicted values, indicating a reasonable level of accuracy in the model's predictions. These findings highlight that supportive management practices—such as funding, training, staffing, and integration of audit recommendations—contribute meaningfully to improved accountability in maternal health service delivery. To confirm that management support for internal audit affect accountability for maternal health at Kalisizo General Hospital, a standardized coefficients table was used and the results are shown in table 4.16.

Table 4.16 Showing Coefficients of management support for internal audit

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.743	.254		10.791	.000
	Management support for internal audit	.370	.064	.545	5.808	.000

Source: Primary Data

The coefficient results in Table 4.16 indicate that management support for internal audit has a statistically significant and positive effect on accountability for maternal health at Kalisizo General Hospital. The unstandardized coefficient ($B = 0.370$) suggests that for every one-unit increase in management support, accountability for maternal health improves by 0.370 units, holding other factors constant. The standardized beta coefficient ($\beta = 0.545$) shows a moderate and meaningful strength of influence, indicating that management support is a strong predictor of accountability outcomes. The t-value of 5.808 and the p-value of 0.000 confirm that this relationship is statistically significant at the 0.05 level. The constant value of 2.743 represents the expected baseline level of accountability when management support is absent. Overall, these results reinforce the importance of active and consistent management involvement in internal audit processes as a driver of enhanced accountability in maternal health service delivery.

CHAPTER FIVE

SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

5.1 Introduction

This study investigated the relationship between internal audit quality functions and accountability for maternal health at Kalisizo General Hospital. The previous chapter focused on analyzing, presenting, and interpreting data collected from hospital staff involved in audit, finance, and maternal health service delivery. This chapter presents the summary, discussion, conclusions, and recommendations, organized according to the three specific objectives of the study—namely, to examine the effect of internal audit competence, internal audit independence, and management support for internal audit on accountability for maternal health services.

5.2 Summary of the study findings

This section presents the summary of findings in line with the specific objectives of the study.

5.2.1 Internal Audit Competence and Accountability for Maternal Health

The study examined the influence of internal audit competence on accountability for maternal health services at Kalisizo General Hospital. The findings show strong support for the competence of the internal audit team across multiple dimensions. A significant majority (79%) of respondents agreed or strongly agreed that the audit staff possess the necessary academic qualifications, with a mean score of 4.11, indicating broad consensus. Additionally, 82% confirmed that internal auditors hold professional certifications such as CPA, ACCA, or CIA, with the highest mean score of 4.24. Similarly, 82% believed that auditors have substantial experience in health sector auditing or financial management (mean = 4.12). Moreover, 81% of

respondents acknowledged that the competence of internal auditors positively influences the quality of audit recommendations (mean = 4.20). A significant positive correlation ($r = .534$, $p < 0.05$) was found between internal audit competence and accountability for maternal health, suggesting that enhanced auditor qualifications, certifications, and experience can improve maternal health accountability by approximately 53.4%. Overall, these findings highlight the importance of investing in professional development and retention of competent audit staff to strengthen internal controls in maternal health service delivery.

5.2.2 Internal Audit Independence and Accountability for Maternal Health

The study further assessed the role of internal audit independence in promoting accountability for maternal health. The findings reveal that 77% of respondents agreed that internal auditors have unrestricted access to necessary records, departments, and personnel (mean = 3.93), while 72% agreed that the audit function operates independently from daily hospital management activities (mean = 3.93). Trust in the objectivity of internal auditors was high, with 84% agreeing that audits are conducted without bias or favoritism (mean = 4.28). However, concerns emerged around reporting freedom—only 75% agreed that auditors report without interference, with a lower mean score of 3.83 and the highest standard deviation (1.294), indicating perceived threats to audit autonomy. Similarly, only 65% believed that auditors are not pressured to alter findings (mean = 3.76), reflecting concerns about external influence. A moderate significant correlation ($r = .504$, $p < 0.05$) was observed between internal audit independence and accountability for maternal health, suggesting that while independence contributes positively, its full impact is

hindered by perceived management interference in reporting and decision-making processes.

5.2.3 Management Support for Internal Audit and Accountability for Maternal Health

The third objective assessed the effect of management support on the internal audit function in relation to accountability for maternal health services. The findings indicate that 66% of respondents agreed that hospital management provides sufficient financial support for audit operations (mean = 3.79), though variability in responses (SD = 1.214) suggests inconsistent perceptions. A slightly higher 71% agreed that regular training and professional development opportunities are provided to audit staff (mean = 3.93). Regarding staffing levels, 72% felt that the number of auditors is sufficient, recording the highest mean score in this section (3.95), albeit with the highest standard deviation (1.256), reflecting varied workload experiences. Additionally, 71% of respondents believed that management integrates audit recommendations into hospital operations (mean = 3.93), and 70% agreed that there is ongoing support for strengthening audit capacity (mean = 4.05). A significant positive correlation ($r = .545$, $p < 0.05$) was found between management support and accountability for maternal health, indicating that management's commitment to funding, staffing, training, and implementation of audit recommendations plays a crucial role in reinforcing accountability structures in maternal health service delivery.

5.3 Conclusions

On the basis of the study findings, several conclusions were drawn.

5.3.1 Internal Audit Competence and Accountability for Maternal Health

In conclusion, the study provides compelling evidence of the significant role internal audit competence plays in enhancing accountability for maternal health services at Kalisizo General Hospital. The strong support from respondents concerning the auditors' academic qualifications, professional certifications, and sector-specific experience demonstrates a high level of trust in the internal audit function. These competencies translate into credible audit recommendations that hospital management can rely on for informed decision-making. Furthermore, the statistically significant positive correlation between audit competence and maternal health accountability reinforces the importance of having well-trained and experienced auditors. These findings highlight the need for continuous professional development, certification, and retention strategies to ensure the audit function remains a strong pillar of institutional accountability and health service delivery.

5.3.2 Internal Audit Independence and Accountability for Maternal Health

The study presents a nuanced picture of internal audit independence at Kalisizo General Hospital. While most respondents acknowledged that internal auditors enjoy access to necessary records and operate without bias, concerns remain around reporting autonomy and resistance to pressure from management. The relatively lower scores and wider variations in responses on issues of interference and undue influence suggest that audit independence—though generally present—may be compromised in sensitive situations. The observed moderate positive correlation

between audit independence and accountability for maternal health suggests that greater audit freedom can lead to stronger accountability outcomes. The study thus concludes that enhancing institutional mechanisms that protect auditor independence—such as independent reporting channels and whistleblower protections—is crucial for ensuring credible and objective oversight, particularly in critical areas like maternal health.

5.3.3 Management Support for Internal Audit and Accountability for Maternal Health

The study concludes that management support plays a vital enabling role in the effectiveness of the internal audit function, particularly in its contribution to accountability in maternal health service delivery. Findings reveal that while respondents acknowledge support in areas such as training, staffing, and integration of audit recommendations, there is variability in perceptions of financial resourcing and consistent implementation of audit outcomes. The significant positive correlation between management support and accountability for maternal health suggests that management's active engagement in audit-related planning, resourcing, and capacity building has the potential to substantially enhance transparency and service quality. Consequently, the study underscores the importance of a systematic and equitable approach to management support, particularly in ensuring adequate budgetary allocations, regular training, and institutional follow-through on audit recommendations to strengthen hospital governance and maternal health outcomes.

5.4 Recommendations

Based on the study conclusions, a number of recommendations were made.

5.4.1 Internal Audit Competence and Accountability for Maternal Health.

To sustain and strengthen internal audit competence, the hospital should prioritize continuous professional development for internal audit staff. This may include sponsorship for certifications such as CPA, ACCA, or CIA, as well as targeted workshops on public health financial management and compliance auditing. Regular training will ensure that auditors stay updated with emerging standards and sector-specific practices.

Experienced auditors should be supported to mentor junior staff and facilitate internal knowledge-sharing forums. This can improve the overall quality of the audit team and foster a culture of professional growth, enhancing the quality of audit recommendations relevant to maternal health service delivery.

Efforts should be made to attract and retain qualified internal audit personnel by offering competitive incentives and career growth opportunities. Skilled and stable audit teams are essential for sustaining institutional accountability and building trust in audit outputs. This is also important for hospitals such as Iganga General Hospital, Tororo General Hospital, Kamuli General Hospital, and Mubende General Hospital, where strengthened internal audit capacity can significantly contribute to improved maternal health outcomes and service delivery oversight.

5.4.2 Internal Audit Independence and Accountability for Maternal Health

To address concerns about interference in reporting, the hospital should establish a more independent audit reporting line—such as reporting directly to an external audit committee or the governing board. This will protect the audit team from undue

influence and ensure objective reporting, particularly on sensitive areas like maternal health expenditures.

Internal auditors should be protected from reprisals or pressure, especially when audit findings challenge management decisions. Whistleblower protections and formal anti-interference policies should be adopted to reinforce the independence and credibility of audit processes.

An independent external audit review conducted annually or biennially can help assess whether internal audit operations remain independent, effective, and aligned with good governance principles. Feedback from these reviews should inform continuous improvement.

5.4.3 Management Support for Internal Audit and Accountability for Maternal Health

The hospital should establish a structured audit budget line within its financial planning framework to guarantee consistent access to operational resources for the internal audit function. This will enable timely execution of audit plans, especially in maternal health-related departments.

In addition to internal audit staff, departmental managers and finance officers should receive regular training on how to collaborate with internal audits and implement audit recommendations. Hospitals such as Iganga General Hospital, Tororo General Hospital, Kamuli General Hospital, and Mubende General Hospital would particularly benefit from this cross-training approach to strengthen coordination and accountability in maternal health services. This cross-training will enhance mutual understanding and ensure more effective follow-up on audit findings.

The hospital management should create a structured mechanism to track the implementation of internal audit recommendations. A monitoring matrix aligned with maternal health accountability indicators should be maintained and reviewed quarterly to ensure accountability and responsiveness.

Management should integrate audit outcomes into strategic decisions and create a culture that values accountability across all departments. Internal audit findings should be shared in leadership meetings, and units should be required to respond with corrective action plans, particularly in maternal health service areas where accountability gaps can have critical outcomes.

5.4.4 Dissemination plan.

- **Presentations:** Key findings will be presented during district health dialogues, maternal health review meetings, and professional auditing forums to engage practitioners and policymakers.
- **Publications:** A peer-reviewed article will be developed and submitted to reputable journals such as the African Journal of Public Health or the Journal of Health Policy and Management to reach a wider academic and professional audience.
- **Policy Briefs:** A concise 2-3-page policy brief will be prepared to communicate the study's recommendations to hospital management and Ministry of Health decision-makers for evidence-based action.
- **Workshops:** Community and stakeholder workshops will be organized at hospital and district level to translate the findings into practical strategies for improving maternal health accountability and audit practices.

5.5 Areas for further research

Future research on internal audit and accountability in healthcare, particularly in relation to maternal health services, should explore several key areas. First, there is a need to investigate the specific organizational, cultural, and structural factors that affect audit independence and reporting integrity in public health institutions. Understanding these dynamics can inform the development of institutional safeguards to protect audit autonomy. Additionally, longitudinal studies that track the long-term impact of internal audit functions on maternal health outcomes and service quality would provide valuable insights into the sustainability and effectiveness of audit contributions over time. Further research should also explore the practical challenges faced by internal audit staff—such as ethical dilemmas, resource constraints, and administrative interference—as these factors directly influence audit performance. Moreover, studies examining how management culture and leadership practices support or hinder the implementation of audit recommendations can shed light on critical enablers of accountability. Lastly, comparative studies across hospitals, districts, or countries could offer cross-context insights into best practices for internal audit in health service delivery, especially in improving transparency and financial stewardship in maternal health programs. Lastly, comparative studies across hospitals, districts, or countries should be conducted to identify best practices in internal auditing and accountability, including the role of Results-Based Financing in strengthening financial accountability, improving service delivery efficiency through output-linked funding,

and reinforcing the role of internal audits in monitoring healthcare system performance.

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APPENDIX 1

Questionnaire for employees and staff of Kalisizo General Hospital

Dear Respondent,

I am David Sansa Ngobi kindly requesting you to take of a few minutes to participate in this research study. After your consent, I am kindly asking you to fill out the questionnaire at your most convenient time. This study is aimed at investigating the contribution of internal audit quality on the accountability practices on Maternal health in Kalisizo general hospital. All information provided will be treated with utmost confidentiality. Your participation in this study is voluntary but I will be glad if you accept to participate in it.

Thank you for your cooperation.

Sincerely,

David Sansa Ngobi.

SECTION: A

I. Demographics:

Please fill and tick (✓) where applicable.

1. Sex

- Male
- Female

2. Marital Status

- Single
- Married
- Divorced
- Widow/widower
- Other (Specify).....

3. Age group

- 15-24 years
- 25-34 years
- 35-44 years
- 45-49 years

4. Highest Educational level attained

- O level
- A level
- Diploma
- Bachelor's degree
- CPA/ACCA
- Others (Specify).....

Section B: Internal Audit Quality

1. Internal audit competence

Please use the rating scale 1-5 as provided below to select an option that you consider most appropriate. Tick (✓) the most appropriate number.

1. Strongly disagree 2. Disagree 3. Not sure 4. Agree, 5. Strongly agree.

No.	Particulars	SD	D	N	A	SA
		1	2	3	4	5

1	The internal audit staff at Kalisizo General Hospital possess the necessary academic qualifications relevant to their audit responsibilities.					
2	Most internal auditors at the hospital hold professional certifications such as CPA, ACCA, or CIA.					
3	The internal audit team has substantial professional experience in health sector auditing or financial management.					
4	The competence of internal auditors has positively influenced the quality of audit recommendations provided to hospital management.					

2. Internal audit independence

Please use the rating scale 1-5 as provided below to select an option that you most agree with on each of the aspects. Tick (*/*) the appropriate number.

1. Strongly disagree 2. Disagree, 3. Not sure 4. Agree, 5. Strongly agree,

No.	Particulars	SD	D	N	A	SA
		1	2	3	4	5
1	Internal auditors at Kalisizo General Hospital have unrestricted access to all records, departments, and personnel necessary to perform their duties.					

2	The internal audit team executes its duties without bias or favoritism toward any department or individual.					
3	Internal auditors are able to report their findings without interference or influence from hospital management.					
4	□ The internal audit function operates independently from day-to-day management activities at the hospital.					
5	There are no signs that internal auditors face pressure to alter their reports or audit findings.					

3. Management support for internal audit and Accountability.

No.	Particulars	SD	D	N	A	SA
		1	2	3	4	5
1	The hospital management provides adequate financial resources to support effective internal audit operations					
2	Internal audit staff at the hospital are regularly given opportunities for training and professional development.					
3	The number of internal auditors at Kalisizo General Hospital is sufficient to meet the hospital's audit needs.					

4	Management values the internal audit function and integrates its recommendations into hospital operations.					
5	There is consistent support from management in strengthening the capacity of the internal audit unit.					

Section C: Accountability in Kalisizo General Hospital'

No.	Particulars on Accountability in Kalisizo General Hospital	SD	D	N	A	SA
		1	2	3	4	5
1	Kalisizo General Hospital has clear standards for the quality of healthcare services delivered to patients					
2	Staff are regularly monitored to ensure they adhere to established service delivery protocols.					
3	Feedback from patients and caregivers is actively used to improve service quality at the hospital.					
4	he hospital maintains accurate records of patient care and treatment outcomes for accountability purposes.					
5	There are effective controls in place to prevent unauthorized access to hospital property and equipment					

6	The hospital routinely conducts audits or physical checks to account for medical and non-medical assets.					
7	Staff are aware of and follow guidelines for the responsible use and handling of hospital assets.					
8	The hospital tracks its expenditure and budget performance regularly to ensure proper financial management					
9	Financial reports are reviewed by relevant authorities to promote transparency and accountability					
10	There is clear accountability for financial decisions made at departmental and unit levels within the hospital.					

Thank You for your cooperation

APPENDIX 2

APPENDIX B: Interview Guide for Key Informants

Instructions

Please answer the following statements as understood or practiced by you

1. What do you understand by Auditing?
2. What is accountability?
3. (a) Is accountability affected by auditing quality?
(b) Briefly explain why?
4. What do you understand by the term Audit Competence?
5. How does Audit Competence influence accountability in Kalisizo general hospital?
6. What do you understand by Audit Independence?
7. How does Audit Independence influence accountability in Kalisizo General Hospital?
8. What do you understand by the term undue influence as used in auditing?
9. How does undue influence affect financial performance?
10. What do you understand by Management Support for Internal Audit.?
11. How does Management Support for Internal Audit influence accountability in Kalisizo General Hospital?

Thank you for your cooperation.

APPENDIX C: DOCUMENT REVIEW CHECKLIST

The researcher will look at the following documents for the last five years.

1. Textbooks
2. Journals
3. Ministry of local government Annual Report
4. Kalisizo General Hospital Annual Report
5. Minutes of Kalisizo General Hospital meetings.
6. Auditor General Annual Report

The researcher will be interested in areas of inspection and any concerns which address Auditing and accountability.

REC DOCUMENTS



REC...pdf