



MAKERERE UNIVERSITY

MAKERERE UNIVERSITY BUSINESS SCHOOL

**ASSESSMENT OF INTERNAL CONTROL PRACTICES AT
ENABEL-UGANDA**

BY

IKILAI VIOLA

2019/HD10/25940U

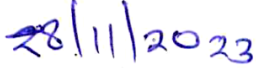
**A RESEARCH REPORT SUBMITTED TO MAKERERE UNIVERSITY BUSINESS
SCHOOL (FACULTY OF GRADUATE STUDIES AND RESEARCH) IN
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THE AWARD OF THE DEGREE OF MASTER OF
BUSINESS ADMINISTRATION OF
MAKERERE UNIVERSITY**

PLAN B

NOVEMBER, 2023

DECLARATION

This report is my original work and has never been presented for any award in any other institution of higher learning.

Signed.......... Date..........

IKILAI VIOLA

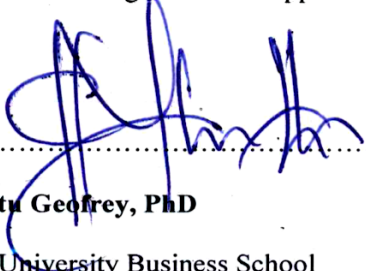
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APPROVAL

This is to certify that this report is ready for submission with approval from the University

Supervisors whose signatures are appended against their respective names;

Signed.....



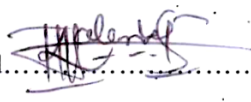
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Signed.....



Date.....

28th November, 2023

Ms. Kalembe Dorcus

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DEDICATION

I dedicate this report to my husband; Mr. Tinkamanyire Mathias, my late father Mr. John Willy Okurut Etyang, my mother Mrs. Dorcas Amittah Etyang, to my children Arinda Elaine Dorcas, Amana Elliot Tinka, Ahumuza Elisha Tinka and Atwiine Eliam Tinka that contributed tremendously in diverse ways to my academic career. I appreciate your love, financial and social support that got me this far.

I will my entire life forever be indebted for your great contribution.

ACKNOWLEDGMENT

I take this opportunity to thank the Almighty for His Grace and Mercy have been sufficient to see me through this struggle.

My sincere gratitude goes out to my supervisors; Dr. Nkuutu Geoffrey and Ms. Kalembe Dorcus for the generous time and academic guidance throughout the entire process of this study.

I also thank the Management of the Faculty of Graduate Studies and Research of Makerere University Business School for continuously creating a conducive environment for us to achieve our desired goals. Great thanks go out to my lecturers at large.

May God bless you all.

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CHAPTER ONE

INTRODUCTION

1.0 Introduction

This chapter presents the introduction, background, statement of the problem, purpose of the study, objectives, research questions, scope of the study, and significance.

1.1 Background to the study

Worldwide, the survival of any organization depends on the effective and efficient utilization of resources at the organization's disposal (Alemu, 2020). Organizations put in place various controls to optimize the utilization of resources entrusted to all employees, among which are internal control practices. Internal control practices entail control activities like proper documentation, separation of duties, security, internal audits, and proper authorization. Such practices enhance reliable financial reporting, minimize fraud, and consequently leads to reliable financial statements, and stakeholders can make informed decisions based on financial reports (Bongani, 2013; Alemu, 2020).

The World Bank (2020) indicates that 70% of NGOs have had challenges relating to internal control practices which affect their sustainability. Developed countries greatly accept internal controls but were initially limited to the accounting review, and this helped developing countries to discover errors, misstatements, and correct records of financial operations. However, with the current development of projects, the scope of internal control has been expanded from just being an accounting review to being a tool to examine and evaluate the effectiveness of control methods and to provide information to senior management (Alkubaisi, 2017).

Besides being a regulatory requirement, most organizations adopt internal control practices to ensure that all management activities are appropriately carried out (Eton et al., 2018). In line

with this, the emergence of internal control over specific sections of activities relates to management's need to evaluate consistency between the actual situation and development targets (Dragomir & Vesna, 2015). In Uganda, Price Water Coopers (2018) revealed that 85% of NGOs still have weaknesses in their governance provisions, key among them being the internal control Practices which makes this study relevant in the context of Uganda.

The Institute of Corporate Governance has come up with different interventions that improve the corporate governance mechanisms of a firm, the primary of these being the establishment of an internal audit department of which internal control practices are part (Nalukenge et al., 2016). The Belgian Development Agency (ENABEL, 2022b), formerly known as BTC (Belgian Technical Cooperation), is responsible for implementing the general cooperation agreement between Uganda and Belgium and oversees the Fund's execution on behalf of Belgium as well as supporting the Government of Uganda in aspects of Vocational Training, Health services as well as development programs and supporting refugees by issuing grants to other NGOs.

ENABEL, (2019) audit annual report indicated several weaknesses in its systems, such as; the procurement procedures applied by the grant beneficiaries, unclear VAT status of Grant beneficiaries, and misallocation of costs on an incorrect budget line. The financial and system audit Annual Report revealed paid-out invoices with no policies or procedures describing how to engage in a sponsorship expense worth € 18,649.17 ENABEL (2022). Further, ENABEL incurred fuel costs worth € 16,561.14 with Total Energies, whose license had expired three years back, errors in calculating the price criteria scoring, and unsigned documents, among other issues. Therefore, this study aims to address the gaps in the internal controls practices at ENABEL.

1.2 Statement of the problem

Internal controls safeguard organizations and minimize risks, enabling firms to achieve their objectives (Frazer, 2012). Despite their importance, there has been a continued decline in internal control practices at ENABEL. The existing reports showed no due diligence done, and the organization does not fully adhere to its internal control practices. For instance, ENABEL (2019) Audit Annual Report revealed that the internal control environment had loopholes, and thus the grantees had weaknesses in procurement. ENABEL's (2022) financial and system audit Annual Report further notes flaws in the procurement process leading to issues amounting to € 18,649.17 for sponsorship costs and €33,500 to Future Options Limited.

Furthermore, the control environment had additional weaknesses, like the use of fuel from Total Energies with an expired contract worth € 16,561.14. In addition, there were glaring weaknesses in using the un-updated. The reasons for this trend are unclear. Failure to address this concern makes the company fail to achieve planned targets, donor withdrawal due to dissatisfaction, high staff turnover, and collapse. It is on this basis, therefore, that the researcher aimed at assessing the internal control practices at ENABEL-Uganda.

1.3 Purpose of the study

The purpose of the study was to assess the internal control practices at ENABEL-Uganda.

1.4 Objectives of the Study

1. To assess the status of Internal Control practices at ENABEL Uganda.
2. To assess the challenges associated with Internal control practices at ENABEL Uganda.
3. To suggest appropriate strategies for improving internal control practices at ENABEL Uganda.

1.5 Research questions

1. What is the status of Internal Control practices at ENABEL Uganda?
2. What challenges does ENABEL Uganda experience in improving internal control practices?
3. What are the appropriate strategies for improving internal control practices at ENABEL Uganda?

1.6 Scope of the Study

1.6.1 Content scope

The study focused on internal control practices, the challenges, and strategies for improving internal control practices.

1.6.2 Geographical scope

The study was conducted at ENABEL-Uganda Head offices in Kampala District because most of the decisions are made there, and the office experiences the most internal control problem.

1.7 Significance of the Study

1. The study would enable managers of ENABEL-Uganda to consider adopting and implementing appropriate enforcement practices similar to those of other organizations that have committed seriously to effective internal control practices.
2. The study would enable managers of ENABEL-Uganda to formulate appropriate policies that can help effect internal control practices.
3. The study would enable funders to develop strategies that can help in effecting internal control practices.
4. The study will help future researchers to obtain information concerning effective internal control practices.

CHAPTER TWO

LITERATURE REVIEW

2.0 Introduction

This section presents literature regarding internal control practices, the challenges, and strategies for improving internal control practices. It shows how this research relates to the existing body of knowledge and identifies gaps in the current body of knowledge.

2.1 Controls

Nandom et al., (2019) refer to controls as a process designed to provide reasonable assurance regarding the effectiveness and efficiency of operations, reliability of reporting, and compliance with applicable laws and regulations. Control ensures that the organization operates in its intended manner and achieves its goals (Abbas & Iqbal, 2012). Control can be external or internal and has three types: preventive control, detective control, and reactive control.

Preventive control detects the event and prevents its impact from happening. Detective control detects the event and then reacts to solve it within a short period or promptly reacts to solve it within a very short period or takes time to react and solve the problem. Reactive control has three sub-components, namely; 1) it can detect and promptly react to the event, but it has partially set up business continuity planning; 2) It is unable to detect the event from happening and doesn't have business continuity to solve the problem; 3) it is unable to detect the event and the organization does not have business continuity planning (Abbas & Iqbal, 2012; Fauzi et al., 2019; Nandom et al., 2019).

2.1.1 Internal Control Practices

According to Amatya, (2016), the literature points out that internal control practices are a vital component required for an organization. Internal Control practices refer to the assurance of

attaining an organization's objectives in its efficiency and compliance with laws, regulations, and policies (Ahmed & Ng'anga, 2019). Kinyua et al., (2015) assert that internal control practices are processes designed and effected by those charged with governance, management, and other workforces to provide reasonable assurance about the accomplishment of an entity's objectives regarding the reliability of the financial reporting, effectiveness, and efficiency of operations and compliance with applicable laws and regulations.

Internal control practices are specific organization-designed processes that provide reasonable assurance for achieving stakeholders' objectives. The stakeholders include the board of directors, top-middle management, and other personnel responsible for developing internal control culture for the effectiveness and efficiency of operations and compliance with applicable laws and regulations (Abbas & Iqbal, 2012). A properly designed and effectively implemented internal control system helps protect against resource wastage and is a basis for the smooth operations of every organization. It can create reliable financial reports useful to the stakeholders to make optimal decisions (Abbas & Iqbal, 2012).

Agyei-Mensah, (2016) delineates that internal control practices consist of all internal methods and measures an organization adopts to safeguard assets from employee theft, robbery, and unauthorized access or use. Internal control practices enhance the organization's accounting records' accuracy and reliability by reducing the risk of errors and irregularities in international mistakes and misrepresentations in the accounting process. Internal control practices do not directly discourage fraud but aid in preventing and detecting accidental errors and employee wrongdoing, allowing the organization to achieve its objectives. However, this is subject to manager quality, changes in the external environment, and factors beyond management's control (Rafindadi & Olanrewaju, 2019).

Ibrahim et al., (2015) affirm that NGOs must effectively and efficiently manage their management control system. However, several of them experience issues with funding agencies due to failure to disclose accurate records and transactions due to ineffective internal controls practice in their respective organizations. The success of any organization is not necessarily how much money comes into it but rather how well it manages the funds because the efficient use of these financial resources that accrue to an organization promotes and sustains its growth (Agyei-Mensah, 2016).

A study conducted by Adedeji and Olubodun, (2018) indicated that manufacturing enterprises' major internal control activity was employing competent staff in Nigeria. The same study concludes that authorization procedures, authority approval for transactions, documentation, record retention, physical restrictions, and segregation of duties are vital in improving Internal Control Practices. Internal Control Practices, as asserted by different scholars, include;

Risk assessment

Ahmed & Ng, (2019) assert that risk assessment identifies and analyzes risks significant to achieving objectives; this valuation determines how to manage risks. Risk assessment comprises mechanisms to identify, analyze and manage risks to achieve the NGOs' goals (Amatya, 2016).

Monitoring activities

Frazer, (2016) describes monitoring as a process that assesses the quality of the internal system's performance over time through ongoing monitoring activities, separate evaluations, or a combination of monitoring and independent evaluations. Continuous monitoring occurs during operations, including regular management, supervisory activities, and other actions that personnel undertake while performing their duties. Internal control deficiencies are reported

upward, with serious matters reported to top management and the board of directors. Amatya, (2016) argues that the whole internal control process must be monitored and modified when needed; hence monitoring appears at all levels.

Control activities

Amatya, (2016) affirms that control activities include the policies and procedures to address the risks identified by management at the risk assessment level. The activities comprise approvals, authorizations, verifications, reconciliations, reviews of operating performance, safeguarding assets, and segregation of duties. Frazer, (2012) further says that these activities discourage fraud/theft that could finally lead to losses.

Control environment

Amatya, (2016) asserts that the control environment includes integrity, ethical values, competence, and an NGO work environment. Further, Frazer, (2016) affirms the controlled environment sets the tone for an organization by influencing the control consciousness of its people. It is the base for all of the other components of internal control because it provides discipline, structure, integrity, ethical values, employee competence, management's philosophy and operating style, and the leadership provided by senior management and the board of directors.

Furthermore, Binen, (2015), in his study of improving internal control practices, found that these were rated low among the essential facets of the control environment, control activities, and risk assessment at Stanbic Bank Uganda. Additionally, there was poor communication, unethical conduct, periodic reviews were not being carried out, and some employees were not competent enough. A study conducted by Ghasemi et al., (2022) results revealed that some components of

internal control practices were not fully active. However, if practiced, control environment, information communication, internal audit, segregation of duty, accounting knowledge and principles, internal control, and accountability result in a considerable and positive influence on NGOs.

Information and communication technology

Organizations operate and control organizational activities using information and communication technology tools (Amatya, 2016), which has improved their operational mechanism by effectively identifying fraudulent transactions. Amatya, (2016) further pointed out that organizations use information and communication systems to ensure employees have access to the information they need to carry out the required controls in organizational activities. Identification, capture, and timely communication in forms and timeframes enable individuals to carry out their responsibilities (Ahmed & Ng, 2019). Information systems produce reports of operational, financial, and compliance-related information, making it possible to run and control the business.

Information systems deal with internally generated data and external events, activities, and conditions necessary for business decision-making and external reporting. Effective communication must exist with external parties, namely, customers, suppliers, regulators, and shareholders. In the study conducted by Amatya, (2016), findings revealed that only 68% of the NGOs have networking and information communication technology and use e-mail communication with the organization for basic information communication; however, there is inadequate internet accessibility. Furthermore, findings indicated that local NGOs are still

underway in ICT usage. They still need to take a proactive approach to use ICTs because ICT directly affects the NGOs to increase internal management efficiency and service delivery.

2.2 2. Challenges associated with internal control practices at ENABEL Uganda.

This study looks at various challenges of internal control practices. Below are the challenges that organizations face to improve their internal control practices are below.

According to Abbas & Iqbal, (2012), all organizations face various control challenges. The challenge is configuring the resources to provide maximum value to the organization's shareholders. Small manufacturing enterprises face employee incompetence, lateness, lack of defined job descriptions, lack of cooperation, human error, misunderstanding, fatigue, and stress in their internal control systems (Adedeji & Olubodun, 2018). Gör & Aytaç, (2020) highlighted more challenges like failure to reconcile general ledger accounts on a timely and regular basis, lack of management review of certain reconciliations, oversight of financial management operating segments to supervise employees properly, lack of adequately staffed accounting departments, lack of key control activities, failure to apply segregation of duties and failure to protect valuable assets as well as inconsistent application of accounting policies.

According to Frazer, (2012), other challenges include; management may not care if internal controls work correctly. Management and staff can, at times, view internal controls as bureaucratic, unnecessary, and a waste of time. A rigid internal control system may be grounds for apathy among staff which may lower their morale through inadequate supervision in the delegation of duties. Management may place over-reliance on the internal control system causing employees to carry out fraudulent activities. A solid internal control system may cause auditors to over-rely on the system, therefore relaxing applicable audit procedures, which may lead to

losses in the business. Binen, (2015) highlighted the main challenges as employees' failure to exercise due diligence, untimely delivery of reports, and a challenge of system connectivity.

According to Frazer, (2016), the best internal control may break down because of an error in human judgment in the decision-making process. No system of internal control is without weaknesses. The internal control system will be vulnerable to human error if people perform control procedures. Errors may arise from misunderstandings, mistakes in judgment, carelessness, distraction, and fatigue. Ghasemi et al., (2022) indicated that the lack of regulatory bodies and control by the local government to monitor the operations of NGOs and their ethical standards were the most identified problems hindering accountability and reliable reports to stakeholders by the NGO sector.

2.3 Strategies for improving internal control practices

This study looks at various strategies for improving internal control practices, as highlighted below;

Internal control affects the current operation and management as the main means for organizations to maintain normal production, operations, and preventive risks (Su et al., 2022). An effective Control System encourages proper accountability and improves financial reporting to stakeholders. It improves consistency in procurement, engaging outsourced staff, consulting, inventory management practices, payment and banking, travel and logistics, payroll, and accounting. All these have a multiplier effect on accountability and quality financial reporting to stakeholders (Rafindadi & Olanrewaju, 2019).

In the study by Agyei-Mensah, (2016) internal control system can be improved regarding the receipt of income and disbursement of funds, establishing segregation of duties, recording of

financial transactions, and authorizing the disbursement of funds can significantly improve internal controls. Fauzi et al., (2019) argue that organizations need to periodically perform formal risk assessments and internal control reviews to reduce fraud activities and ensure that all parties promote and practice effective internal control in their organizations to minimize the occurrence of fraud and failures.

Rendon & Rendon, (2016) also argue that hiring competent personnel and having a capable procurement process in place can improve inter control system of an organization. These strategies are discussed in detail below.

Through receipt of income, internal controls over receipts aim to protect all revenue and record all receipts (Agyei-Mensah, 2016; Institute of Corporate Governance of Uganda, 2008; Nandom et al., 2019).

Through the disbursement of funds, disbursements are made only upon proper authorization; expenditures are for valid business purposes and properly recorded in the organizational records (Agyei-Mensah, 2016; Wang, 2019).

Segregation of duties is helpful in the risk assessment phase and ensures the achievement of management's directives (Agyei-Mensah, 2016; Gör & Aytaç, 2020; Rendon & Rendon, 2016).

Organizations need to perform formal risk assessments periodically. According to Rendon & Rendon, (2016), risk assessment involves identifying and evaluating risks such as fraud, which could threaten an organization's ability to achieve its intended goals and objectives. It includes assessing the potential risks and determining methods for alleviating the risks.

There is a need to hire competent personnel with relevant education, training, and experience for each functional area of the project team member to improve the efficiency and effectiveness of the internal control mechanism (Rendon & Rendon, 2016). Such professionals include program managers, contracting officers, finance managers, technical managers, and other project team members, particularly those who perform procurement functions in organizations.

According to Al-Mashhad, (2021), there is a need to ensure that the organization has a capable procurement process and activities in terms of phases of the procurement lifecycle that include; planning, solicitation, source selection, contract administration, and contract closeout. This kind of process capability is measured in terms of processes that are fully established, institutionalized, mandated, integrated with other organizational processes, periodically measured, and continuously improved. This process is very relevant to organizations because of the need for transparency and accountability and to improve financial performance (Rendon & Rendon, 2016).

Enable Uganda should demonstrate a commitment to ethical values. According to Ayagre & Julius Aidoo-Buameh, (2017), managers in a solid ethical environment tend to make decisions consistent with organizational interests.

Enable Uganda should integrate its accounting and other software they use to run its activities, automate data flow, and provide real-time information. Jusoh & Jaleel, (2021) argue that computerized documentation has become essential, and organizations are implementing it. Information technology controls are an integral component of an effective internal control structure. Effective information technology controls reduce the company's potential financial loss and improve its brand. Information technology protects sensitive information such as duty-

paid records, officers' records, and employees' social security members. Organizations must provide information technology gadgets for all commands and a competent team of experts to work out the logic of standard internal control (Adewale, 2014).

ENABEL Uganda should have appropriate tools for monitoring its financial performance throughout its financial operations to determine whether each of the five components of internal control, such as controls affecting the principles within each of the internal control components, is present and in operation (Gör & Aytaç, 2020). Internal control deficiencies must be reported upward, with serious matters reported to top management and the board of directors. Amatya, (2016) argues that organizations must monitor and modify the whole internal control process at all levels.

The organization should hold individual employees accountable for their internal control responsibilities in pursuing objectives. Adewale, (2014) argues that holding employees accountable helps them to know the satisfaction of achieving a goal and performing to standard. Accountability requires a relationship of discussing responsibility and reporting on the expected and agreed performance and how the responsibility was satisfied.

There's a need to ensure all parties promote and practice effective internal control to minimize fraud and failures by implementing an integrated internal control framework that conceptualizes an effective internal control system. This framework improves mutual understanding among all stakeholders by offering a common language, facilitating more effective communication, and helping organizations achieve their established goals (Rae et al., 2017). Emphasis on ethical behaviors, ensuring job rotation, increasing salaries and comprehensive training are all good strategies (Binen, 2015).

CHAPTER THREE

METHODOLOGY

3.0 Introduction

This section focused on the research design, study population, sampling procedure, sample size, data sources and collection instruments, measurement of variables, and data analysis.

3.1 Research Design

The researcher adopted a cross-sectional and quantitative design. A cross-sectional design was used because it allowed a researcher to study the population at a specific time and is easier data collection (Creswell, 2014). A quantitative approach was used because it allowed for mathematical models that test the study variables and allow for the generalization of results (Boru, 2018).

3.2 Study population

The study population comprised of employees at the headquarters of ENABEL-Uganda at all levels. By the end of December 2022, ENABEL Uganda had 36 employees at its head office in Kampala (ENABEL, 2019).

3.3 Sample size

The sample size for the quantitative data was 34 employees, per the Krejcie & Morgan, (1970) Sample Size determination table.

3.4 Sampling Method and Procedure

Individuals were selected using a simple random sampling method. Names of respondents were written on separate papers, put in a basket, and randomly picked one by one while shaking the basket until the sample size of 34 was reached. According to Golzar (2022), simple random sampling gives an equal chance to all respondents to participate in the study without bias.

3.5 Data sources

Primary data was collected from the target respondents. Primary data helped the researcher get first hand respondents' information (Creswell, 2009).

3.6 Data collection methods

A structured questionnaire was used to collect data because it places less cognitive strain on the respondent, resulting in a higher response rate (Noordin & Masrek, 2016). The questionnaire items were graded on a five-point Likert scale ranging from strongly disagree to strongly agree: 1-Strongly Disagree, 2-Disagree, 3-Neutral, 4-Agree, and 5-Strongly Agree. The 5-point Likert scale was used because it balances the respondent's mind and does not overwhelm the respondent with many options (Levordashka, 2018).

3.7 Reliability and validity

3.8.1 Validity

A validity test was performed to ensure that the items on the questionnaire accurately measure the topic under study. The researcher distributed the instrument to two experts, a supervisor and a financial controller at ENABEL Uganda, for expert judgment and was asked to rank the items on a scale of relevant to irrelevant. Items found to be relevant and appropriate for the study were kept, while items found to be irrelevant to the current study were deleted. The questionnaire's content validity index (CVI) was calculated by adding all relevant questions and dividing by the number of items using the formulae below;

$$= \frac{\text{Total Number of Valid Items}}{\text{Total Number of Items}}$$

Variable	Cronbach's Alpha	No. Items
Status of Internal Control practices at ENABEL Uganda	.902	14
Challenges associated with Internal control practices at ENABEL Uganda.	.931	9
Strategies for improving internal control practices at ENABEL Uganda.	.901	14
Source: Primary Data		

The instrument was considered valid because the CVI was above 0.7 (Amin, 2005).

3.8.2 Reliability of the instrument

A pretest was conducted on 7 employees at Caritas Uganda, about 20% of the sample size, to ensure the instrument's consistency. Caritas Uganda was selected because it is an international organization with similar operations in helping refugees and vulnerable populations. Cronbach Alpha was found to be 0.7 and above, hence the instrument was considered reliable for cross-sectional studies (Gliem & Gliem, 2003).

3.8 Data Processing and Analysis

The quantitative data was organized, numbered, coded, and entered into the Statistical Package for Social Sciences (SPSS) Version 25 for analysis. Descriptive statistics was used to analyze demographic data and study objectives responses, inform of means and standard deviations.

3.9 Ethical considerations

The researcher obtained an introduction letter from Makerere University Business School, which was used to introduce the researcher to the respondents. The researcher did not force respondents to fill out the questionnaire or participate in the interviews; only willing participants participated in the study, and their names were kept anonymous. The information gathered, as well as the results obtained, were kept strictly confidential. In addition, the researcher ensured that all information sources used in the current study was properly cited and referenced.

CHAPTER FOUR

PRESENTATION, INTERPRETATION ANALYSIS OF FINDINGS

4.0 Introduction

This chapter is comprised of the presentation, interpretation and analysis of findings. It includes descriptive statistics which show the results as tested by the objective of the study which were;

- To assess the status of Internal Control practices at ENABEL Uganda.
- To assess the challenges associated with Internal control practices at ENABEL Uganda.
- To suggest appropriate strategies for improving internal control practices at ENABEL Uganda.

4.1 Response rate

A total of 34 questionnaires were duly filled and returned representing a response rate of 100%, which is suitable to draw valid and reliable conclusions. This is consistent with Amin (2005) assertions, which stated that a response rate of 70% and above is representative of the population, and can be relied on to draw valid conclusions.

4.2 Descriptive characteristics of the sample

In this section, the demographic characteristics of the sample under study are presented. These include: Gender, age bracket, marital status, highest level of education and period spent in the bank.

Table 4.1: Gender of the respondent

		Frequency	Percent
Valid	Male	23	67.6
	Female	11	32.4
Total		34	100.0

Source: *Primary Data*

From Table 4.1 above, results indicate that majority of the respondents 23 (67.6%) were male.

This means majority of the respondents employed at Enabel are male.

Table 4.2: Age bracket

		Frequency	Percent
Valid	<30 yrs	12	35.3
	30-40 yrs	9	26.5
	41-50 yrs	10	29.4
	51 and above	3	8.8
Total		34	100.0

Source: *Primary Data*

Results from Table 4.2, show that majority of the respondents 12 (35.3%) were less than 30 years, followed by 41 to 50 years 10 (29.4%), 30-40 years 9 (26.5%), This implies that majority of the employees are less than 30 years, implying an energetic force in at Enabel who may be opportunistic hence making internal controls relevant to curb their opportunistic behavior in this company.

Table 4.3: Education level

	Frequency	Valid Percent
Bachelors	28	82.5
Masters	6	17.6
PhD	0	0
Total	34	100.0

Source: *Primary Data*

Results in Table 4.3 show that, the majority of respondents 28 (82.5%) were degree holders and 6 (17.6%) were had Master's degree. This implies that respondents could read and understand the questions hence giving reliable responses about internal control practices at Enabel Uganda.

Table 4.3: Number of years worked

		Frequency	Valid Percent
Valid	<5 yrs	7	20.6
	5-10 yrs	27	79.4
	Total	34	100.0

Source: *Primary Data*

The results in Table 4.3 indicate that majority of the respondents had spent 5-10 years in (50.9%), these were followed by those who had spent less than 5 years (20.6%). This implies that most the employees had experience and the required information for the study.

Table 4.4: Descriptive Statistics showing the status of Internal Control practices at ENABEL Uganda.

Item	N	Min	Max	Mean	SD
Assignment of authority and responsibilities is done.	34	4	5	4.29	0.462
We have authorization procedures for resource utilization.	34	4	5	4.29	0.462
Assignment of authority and responsibilities is done.	34	4	5	4.29	0.462
The Board of Directors and audit committee are involved in monitoring controls.	34	2	5	4.26	0.618
The IT policy ensures reliable and timely data in compliance with the law.	34	4	5	4.26	0.448
Fleet management practices are effective	34	4	5	4.15	0.359
We prepare monthly bank reconciliations	34	4	5	4.03	0.171
There are policies that demonstrate a commitment to work ethics and integrity.	34	1	5	2.53	1.107
We have policies to cater for reviews of employees' training and education.	34	1	4	1.85	0.558
We assess likelihood of the risks' reoccurrence.	34	1	4	1.65	0.646
We have written financial policies	34	1	2	1.59	0.500
We have an integrity desk deals with integrity issues.	34	1	5	1.59	0.892
We have an organization structure in place	34	1	2	1.59	0.500
Staff welfare and development are catered for	33	1	2	1.55	0.506
We have controls in place to mitigate the risks.	34	1	2	1.55	0.508
We identify risk factors that could lead to fraud.	34	1	2	1.53	0.507
We identify and assess changes that could significantly affect the organization.	34	1	2	1.47	0.507
Human resources practices are effective	34	1	2	1.47	0.507
We estimate the significance of the risks	34	1	2	1.38	0.493
Job descriptions and responsibilities are clear.	34	1	2	1.35	0.485
We have specific objectives to enable identification and assessment of risks in relation to these objectives.	34	1	2	1.35	0.485
We have security of physical assets through access controls.	34	1	2	1.32	0.475
AVERAGE MEAN				2.661	

Source: *Primary Data*

The findings in the Table 4.4 above revealed that an average mean of 2.661 meant that the status of internal controls at Enabel Uganda is moderate. Majority of the respondents disagreed with the current internal control practices, meaning that internal controls are dysfunctional at Enabel Uganda. Some respondents agreed that they have authorization procedures for resource

utilization(Mean= 4.29;SD= 0.462); have fleet management practices that are effective (Mean=4.15;SD= 0.359); ensure that IT policy are reliable and timely data in compliance with the law (Mean=4.26;SD= 0.448); prepare monthly bank reconciliations (Mean=4.03;SD=0.171). Board of Directors and audit committee are involved in monitoring controls (Mean= 4.26; SD=0.618).

However, the findings also revealed that human resources practices are not effective (Mean= 1.47;SD=0.507); do not have organization structure in place (Mean=1.59;SD=0.500) ;do not demonstrate a commitment to work ethics and integrity (Mean=2.53;SD=1.107); do not have written financial policies (Mean=1.59;SD=0.500); do not have clear job descriptions, do not identify risks and responsibilities (Mean=1.35;SD=0.485); also fail to identify factors that could lead to fraud (Mean=1.53;SD=0.507).

The views of the respondents on all items did not deviate much from each other as indicated in the Table 4.4 above.

Table 4.5: Descriptive Statistics showing the challenges associated with Internal control practices at ENABEL Uganda.

The result in the table below were generated using the scale coded such as 1 up to 5 represents (Strongly Disagree, Disagree, Not Sure, Agree Strongly Agree) ranging from (1, 2, 3, 4and 5) respectively. A mean close to 1 or 2 showed disagreement, a mean of 3 showed uncertain while mean close to 4 or 5 showed agreements about the issue.

Item	N	Min	Max	Mean	SD
Employees lack skills and are not competent	34	4.00	5.00	4.71	0.462
There are no defined job descriptions	34	4.00	5.00	4.32	0.475
Management does not care if internal controls work properly	34	4.00	5.00	4.32	0.475
Management and staff can at times view internal controls as bureaucratic	34	4.00	5.00	4.32	0.475
Management and staff can at times view internal controls as unnecessary	34	4.00	5.00	4.32	0.475

Management and staff can at times view internal controls as a waste of time	34	4.00	5.00	4.32	0.475
Employees are un-cooperative	34	4.00	5.00	4.03	0.171
Employees are late to work	34	4.00	5.00	4.03	0.171
A rigid internal control system may be grounds for laziness amongst staff which may lower their morale through bad supervision in the way the duties are delegated	34	1.00	2.00	1.59	0.500
There are failures by employees to exercise due diligence	34	1.00	2.00	1.59	0.500
Employees are fatigued and stressed	34	1.00	2.00	1.59	0.500
Resources are configured in a way that provides maximum value to the shareholders of the organization	33	1.00	2.00	1.55	0.506
Management place over-reliance on internal control system but instead this cause employees to carry out fraudulent activities	33	1.00	2.00	1.55	0.506
AVERAGE MEAN				4.53	

Source: *Primary Data*

The study revealed that an average mean of 4.53 was obtained which implies that majority of the respondents strongly agreed with the challenges experienced by ENABEL Uganda in improving its internal controls practices. The findings above revealed that the employees lack skills and are not competent (Mean=4.71;SD=0.462); no defined job descriptions(Mean=4.32;SD=0.475), does not care if internal controls work properly(Mean=4.32;SD=0.475), management and staff can at times view internal controls as bureaucratic(Mean=4.32;SD=0.475), management and staff can at times view internal controls as unnecessary(Mean=4.32;SD=0.475), and that management and staff can at times view internal controls as a waste of time(Mean=4.32;SD=0.475), and that employees are un-cooperative(Mean=4.03;SD=0.171); employees are late to work(Mean=4.03;SD=0.171). Accordingly, the respondents also disagreed that Enabel Uganda does not have a rigid internal control system does not have bad supervision in the way the duties are delegated (Mean=1.59;SD=0.500); that management does not consider over-reliance on internal control system which causes fraudulent activities and the failures by employees to exercise due diligence (Mean=1.55;SD=0.506) and (Mean=1.59;SD=0.500) respectively.

The views of the respondents on all items did not deviate much from each other as indicated in the Table 4.5 above.

Table 4.6: Descriptive Statistics showing the strategies for improving internal control practices at ENABEL Uganda.

The result in the Table below were generated using the scale coded such as 1 up to 5 which represents (Strongly Disagree, Disagree, Not Sure, Agree, Strongly Agree) ranging from (1, 2, 3, 4 and 5) respectively. A mean of close to 1 or 2 showed disagreement, a mean of 3 showed uncertain while a mean close to 3 or 4 showed agreements about the issue.

Item	N	Min	Max	Mean	SD
There is need to communicate successfully with investors to form stronger relationships with them	34	4.00	5.00	4.55	0.475
There is need to hire competent personnel with relevant education, training and experience requirements for each and every functional area of the project team member	34	4.00	5.00	4.40	0.475
There is need to ensure that all parties promote and practice effective internal control to minimize the occurrence of fraud and failures	34	4.00	5.00	4.32	0.475
Internal control practices can be improved with regard to receipt of income	34	4.00	5.00	4.32	0.475
Appropriate personnel review and approve payments.	34	4.00	5.00	4.30	0.475
There is need to integrate accounting and other software used to run the activities, automate data flow and provide real time information	34	4.00	5.00	4.23	0.475
There is need to periodically perform formal risk assessments	34	4.00	5.00	4.19	0.475
Specific standards of conduct should be understood throughout all levels of the organization	34	4.00	5.00	4.15	0.475
There is need to demonstrate a commitment to integrity	34	4.00	5.00	4.11	0.475
There is need to have appropriate tools for monitoring their financial performance throughout their financial operations	34	4.00	5.00	4.02	0.475
There is need to ensure that the organization has a capable procurement process	34	4.00	5.00	4.02	0.475
There is need to hold individual employees accountable for their internal control responsibilities in the pursuit of objectives	34	4.00	5.00	4.00	0.475
AVERAGE MEAN				4.22	

Source: *Primary Data*

From Table 4.6 above, the average mean of 4.22 meant that most of the respondents strongly agreed with the strategies for improving internal control practices at ENABEL Uganda.

It was revealed that most of the respondents strongly agreed that ENABEL management should be prioritized. The findings above revealed that there is need to communicate successfully with investors to form stronger relationships with them(Mean=4.55;SD=0.475); hire competent personnel with relevant education, training and experience requirements for each and every functional area of the project team member(Mean=4.40;SD=0.475); improve with regard to receipt of income and ensure that all parties promote and practice effective internal control to minimize the occurrence of fraud and failures(Mean=4.32;SD=0.475). The findings also further revealed that respondents agreed that ENABEL should integrate accounting and other software used to run the activities, automate data flow and provide real time information (Mean=4.23; SD=0.475); have appropriate personnel review and approve payments(Mean=4.30; SD=0.475); there is need to periodically perform formal risk assessments(Mean=4.19;SD=0.475); have specific standards of conduct should be understood throughout all levels of the organization(Mean=4.15;SD=0.475); demonstrate a commitment to integrity(Mean=4.11;SD=0.475); need to ensure that the organization has a capable procurement process and appropriate tools for monitoring their financial performance throughout their financial operations (Mean=4.02;SD=0.475) as well as to hold individual employees accountable for their internal control responsibilities in the pursuit of objectives (Mean=4.00;SD=0.475).

The views of the respondents on all items did not deviate much from each other as indicated in the Table 4.6 above. The SD=0.475 for all items which showed low variation and high reliability.

CHAPTER FIVE

DISCUSSION OF FINDINGS, CONCLUSION AND RECOMMENDATIONS

5.1 Introduction

This chapter provides a summary of the findings, discussion of findings in relation to the available literature as well as providing a conclusion based on the objectives. The chapter also suggests recommendations based on findings and identifies the gap that the researcher realized in handling this research that requires other researchers to find out in the stipulated area of further study. The objectives that guided the study included to assess the status of Internal Control practices at ENABEL Uganda, assess the challenges experienced by ENABEL Uganda in improving its Internal control practices and, suggest appropriate strategies for improving internal control practices at ENABEL Uganda.

5.2 Discussion of findings

5.2.1 Assessing the status of Internal Control practices at ENABEL Uganda

The findings on the status of internal controls at ENABEL Uganda that majority of the respondents indicate that the status of internal control practices at Enabel Uganda is moderate. This means that such a situation makes the internal control functions of Enabel ineffective to improve the objectives of the firm yet according to Amatya, (2016), internal control practices are a vital component required for an organization. The findings of the study are in line with a study by Agyei-Mensah, (2016) who noted that organization with moderate internal control practices expedite employee theft, robbery, and unauthorized access or use of the organizations resources. As a result, it will be expected that internal control practices at Enabel do not facilitate accurate accounting records' and reliability.

The current study findings are not any different by a study conducted by Adedeji and Olubodun, (2018) that reported that manufacturing enterprises' in Nigeria employed incompetent staff and these were a major constraint to authorization procedures, authority approval for transactions, documentation, record retention, physical restrictions, and segregation of duties. Likewise, Binen (2015), in his study affirmed that internal control practices were rated low among the essential facets of the control environment, control activities, and risk assessment at Stanbic Bank Uganda. This was attributed to poor communication, unethical conduct, periodic reviews and in competent employees.

Similarly, Ghasemi *et al.* (2022) also indicated that components of internal control practices were not fully active in NGO's hence limiting accountability. The finding of the study are in line with Amatya, (2016), 68% of the NGOs have inadequate internet accessibility. This means that local NGOs are still underway in ICT usage because it is evident that NGOs still need to take a proactive approach to use ICTs because ICT directly affects the NGOs to increase internal management efficiency and service delivery.

5.2.2 Challenges associated with Internal control practices at ENABEL Uganda.

The findings on the challenges experienced by ENABEL Uganda in improving its internal controls practices revealed that majority of the respondents strongly agreed with the challenges faced with Enabel internal control practices. This agrees with the argument by Abbas & Iqbal, (2012) who indicated that all organizations face various internal control challenges that limits an organization to maximise value to the organization's shareholders. This is confirmed by confirmed Adedeji & Olubodun, (2018) who indicated that factors such as employee incompetence, lateness, lack of defined job descriptions, lack of cooperation, human error, misunderstanding, fatigue, and stress derail the internal control practices.

Accordingly, Gör & Aytaç, (2020) highlighted the effectiveness of internal control practices may be limited by failure to reconcile general ledger accounts on a timely and regular basis, lack of management review of certain reconciliations, oversight of financial management operating segments to supervise employees properly, lack of adequately staffed accounting departments, lack of key control activities, failure to apply segregation of duties and failure to protect valuable assets as well as inconsistent application of accounting policies. Likewise, Frazer, (2016) noted that the best internal control may break down because of an error in human judgment in the decision-making process. Despite this, a study by Ghasemi et al., (2022) also indicated that the lack of regulatory bodies and control by the local government to monitor the operations of NGOs and their ethical standards were the most identified problems hindering accountability and reliable reports to stakeholders by the NGO sector. Although no system of internal control is without weaknesses, these challenges should be mitigated to allow the firm achieve its targeted goals.

5.2.3 Strategies for improving internal control practices at ENABEL Uganda

The findings strongly agreed with the strategies for improving internal control practices at Enabel Uganda. When internal control practices are instituted, the organization tends to limit instances of fraud. In addition, the organization will ensure that there is proper accountability and as such improves financial reporting to stakeholders (Rafindadi & Olanrewaju, 2019). Consistent with Fauzi *et al.*, (2019) organizations that periodically perform formal risk assessments and internal control reviews lead to reduced fraud activities.

As argued by Jusoh & Jaleel, (2021), organisations that institute effective internal control practices demonstrate a commitment to ethical values. This explains why procurement controls such as planning, solicitation, source selection, contract administration, and contract closeout

could be relevant for purposes of transparency and accountability (Rendon & Rendon, 2016). As a result, employees who prioritise internal control practices tend to make decisions consistent with organizational interest (Ayagre & Julius Aidoo-Buameh, 2017).

On a similar note, Jusoh & Jaleel, (2021) argues that effective information technology controls reduce the company's potential financial loss and improve its brand. This manifests in form of computerised documentation which has become an integral component of an effective internal control structure. According to Adewale, (2014), organizations must provide information technology gadgets for all commands and a competent team of experts to work out the logic of standard internal control. As a result, internal control practices are improved. To this end, as empirical literature suggests, Enabel Uganda internal should institute internal control practices because this offers a common language, facilitating more effective communication, and helping organizations achieve their established goals (Rae et al., 2017).

5.3 Conclusions

Internal control practices are key in enhancing the operations of the firm. Although Enabel internal control practices are curtailed by several challenges, it is important for enable to devise several strategies to ensure that such practices are effective. Enabel should employ competent staff because this as a result facilitates organizational transparency.

In addition, the findings reveal that Employees at Enabel Uganda do not have defined job descriptions, view internal controls as bureaucratic, unnecessary and a waste of time and as a result employee fail to exercise due diligence. This derails the effectiveness of the internal controls; hence management should come up with stringent and revised policies to ensure that internal controls are Enabel Uganda are enhanced.

5.4 Recommendations

This study recommends that Enabel Uganda should improve on its internal control practices if it is to provide proper accountability and transparency to the stakeholders of the organization. These internal control practices may include, automating its systems and integrating it with accounting systems, hire competent personnel with relevant education, training and experience requirements, promote and practice effective internal control to minimize the occurrence of fraud and failures, periodically perform formal risk assessments among others.

Enabel Uganda should adequately train staff to be able to deliver quality work. Training should be in line with the job descriptions so that employees are able to know exactly what they are supposed to do and how to do it.

It is also recommended that Enabel Uganda demonstrate a commitment to integrity and this can only manifest once the employees are dedicated to working in an ethical environment. This is because an ethical environment is crucial for towards transparency.

Enabel should hire competent personnel with relevant education, training and experience requirements.

Management should ensure there is team building and quarterly workshops to foster team cohesion and cooperation.

Management should prioritize internal control practices and review them annually to ensure they are still relevant and also minimize the occurrence of fraud and failures, periodically perform formal risk assessments among others.

5.5 Limitations of the Study

Some respondents were not willing to provide information related to the affairs of the organisation. However, this was solved by assuring them this study was purely academic and their names were not to be published anywhere.

The researcher was also limited by funds to facilitate the research, such as motivating the respondents, printing fees, and even transport costs to collect data. However, the researcher mobilized financial assistance from family.

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Appendix 1: Questionnaire



I am a MUBS student pursuing a Master's Degree in Business Administration. As part of the requirement for the award of a master's degree, I am conducting a research about "**Assessment of Internal control practices at ENABEL-Uganda**". For this reason, I request you to participate in this study by responding to statements that are included in this questionnaire. I assure that your responses are valued and they will be treated with utmost confidentiality.

Thank you in advance

Ikilai Viola

Part A

Indicate your gender

Male	1	Female	2
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Indicate your age bracket

18-35 years	1	36-43 years	2	43-50	3	Above 50 years	4
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Indicate the period you have worked with ENABEL-Uganda

Less than 1 year		1-5 years		6-10 years		Above 10 years	
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Indicate your Qualifications:

Indicate your Position Held at ENABEL:

Part B: This part includes statement in line with the study objectives. In this part, kindly answer rate the statements provided by ticking or circling based on the scale provided below; 1-strongly disagree, 2-disagree, 3-not sure, 4-agree and 5-strongly agree.

CODE	ITEMS	SCALE				
Internal control practices at Enabel Uganda		SD	D	NS	A	SA
	Control environment					
P1	In our firm, Human resources practices are effective	1	2	3	4	5
P2	In our firm, we have an organization structure in place	1	2	3	4	5
P3	In our firm, staff welfare and development are catered for	1	2	3	4	5
P4	In our firm, assignment of authority and responsibilities is done.	1	2	3	4	5
P5	In our firm, there are policies that demonstrate a commitment to work ethics and integrity.	1	2	3	4	5
P6	In our firm, we have written financial policies	1	2	3	4	5
P7	In our firm, job descriptions and responsibilities are clear.	1	2	3	4	5
P8	In our firm the Board of Directors and audit committee are involved in monitoring controls.	1	2	3	4	5
	Risk assessment					
P9	In our firm, we have specific objectives to enable identification and assessment of risks in relation to these objectives.	1	2	3	4	5
P10	In our firm, we identify risk factors that could lead to fraud.	1	2	3	4	5
P11	In our firm, we estimate the significance of the risks	1	2	3	4	5
P12	In our firm, we assess likelihood of the risks' reoccurrence.	1	2	3	4	5
P13	In our firm, we identify and assess changes that could significantly affect the organization.	1	2	3	4	5
P14	In our firm, we have controls in place to mitigate the risks.	1	2	3	4	5
P15	In our firm, we have an integrity desk deals with integrity issues.	1	2	3	4	5
	Control Activities					
P16	In our firm, we prepare monthly bank reconciliations	1	2	3	4	5
P17	In our firm, we have authorization procedures for resource utilization.	1	2	3	4	5
P18	In our firm, we have security of physical assets through access controls.	1	2	3	4	5
P19	In our firm, we have policies to cater for reviews of employees' training and education.	1	2	3	4	5
P20	In our firm, fleet management practices are effective	1	2	3	4	5
P21	In our firm, our IT policy ensures reliable and timely data in compliance with the law.	1	2	3	4	5
	Information and Communication technology					
P22	In our firm, we ensure effective communication	1	2	3	4	5
P23	In our firm, we are effective in communicating information within and between departments	1	2	3	4	5

P24	In our firm, we make information about the operations of each department/unit within the jurisdiction available	1	2	3	4	5
P25	In our firm, we have information systems that produce reports that contain operational, financial and non-financial and compliance-related information about its operations	1	2	3	4	5
P26	In our firm, effective reporting procedures in communicating a balanced and understandable account of the organization's position and procedures are put in place	1	2	3	4	5
	In our firm, there are effective communication channels with external parties like suppliers, customers, regulators					
	Monitoring					
P27	In our firm, ongoing operations are monitored	1	2	3	4	5
P28	In our firm, separate evaluations of operating projects are made	1	2	3	4	5
P29	In our firm, we undertake monitoring to ensure that audit findings and recommendations are adequately and promptly resolved	1	2	3	4	5
P30	In our firm, we evaluate the effectiveness of the internal controls in place.	1	2	3	4	5
Challenges associated with Internal control practices		SD	D	NS	A	SA
C1	In our firm, employees are late to work	1	2	3	4	5
C2	In our firm, employees lack skills and are not competent	1	2	3	4	5
C3	In our firm, there are no defined job descriptions	1	2	3	4	5
C4	In our firm, employees are un-cooperative	1	2	3	4	5
C5	Human error	1	2	3	4	5
C6	In our firm, there are many misunderstanding among staff	1	2	3	4	5
C7	In our firm, employees are fatigued and stressed	1	2	3	4	5
C8	In our firm, resources are configured in a way that provides maximum value to the shareholders of the organization	1	2	3	4	5
C9	In our firm, management does not care if internal controls work properly	1	2	3	4	5
C10	In our firm, management and staff can at times view internal controls as bureaucratic.	1	2	3	4	5
C11	In our firm, management and staff can at times view internal controls as unnecessary	1	2	3	4	5
C12	In our firm, management and staff can at times view internal controls as a waste of time	1	2	3	4	5
C13	In our firm, a rigid internal control system may be grounds for laziness amongst staff which may lower their morale through bad supervision in the way the duties are delegated	1	2	3	4	5
C14	In our firm, management place over-reliance on internal control system but instead this cause employees to carry out fraudulent activities	1	2	3	4	5
C16	In our firm, there is failures by employees to exercise due diligence	1	2	3	4	5
C17	In our firm, there is untimely delivery of reports	1	2	3	4	5

C18	In our firm, there is a challenge of system connectivity	1	2	3	4	5
Strategies for improving internal control practices		SD	D	NS	A	SA
S1	In our firm, Internal control practices can be improved with regard to receipt of income	1	2	3	4	5
S2	In our firm, Internal control practices can be improved with regard to disbursement of funds	1	2	3	4	5
S3	In our firm, Internal control practices can be improved with regard to establishing segregation of duties	1	2	3	4	5
S4	In our firm, Internal control practices can be improved with regard to recording of financial transactions	1	2	3	4	5
S5	In our firm, there is need to periodically perform formal risk assessments	1	2	3	4	5
S6	In our firm, there is need to periodically perform internal control reviews to reduce fraud activities	1	2	3	4	5
S7	In our firm, there is need to ensure that all parties promote and practice effective internal control to minimize the occurrence of fraud and failures	1	2	3	4	5
S8	In our firm, there is need to hire competent personnel with relevant education, training and experience requirements for each and every functional area of the project team member	1	2	3	4	5
S9	In our firm, there is need to ensure that the organization has a capable procurement process	1	2	3	4	5
S10	In our firm, there is need to demonstrate a commitment to integrity	1	2	3	4	5
S11	In our firm, there is need to demonstrate commitment to ethical values	1	2	3	4	5
S12	In our firm, there is need to integrate accounting and other software used to run the activities, automate data flow and provide real time information	1	2	3	4	5
S13	In our firm, there is need to have appropriate tools for monitoring their financial performance throughout their financial operations	1	2	3	4	5
S14	In our firm, specific standards of conduct should be understood throughout all levels of the organization	1	2	3	4	5
S15	In our firm, there is need to hold individual employees accountable for their internal control responsibilities in the pursuit of objectives	1	2	3	4	5
S16	In our firm, there is need to communicate successfully with investors to form stronger relationships with them	1	2	3	4	5
S17	In our firm, there is need to be more transparent and accountable to stakeholders on their operations and activities	1	2	3	4	5

Thank You

Appendix: Sample Size Determination (Krejcie & Morgan, 1970)

N	S	N	S	N	S
10	10	220	140	1200	291
15	14	230	144	1300	297
20	19	240	148	1400	302
25	24	250	152	1500	306
30	28	260	155	1600	310
35	32	270	159	1700	313
40	36	280	162	1800	317
45	40	290	165	1900	320
50	44	300	169	2000	322
55	48	320	175	2200	327
60	52	340	181	2400	331
65	56	360	186	2600	335
70	59	380	191	2800	338
75	63	400	196	3000	341
80	66	420	201	3500	346
85	70	440	205	4000	351
90	73	460	210	4500	354
95	76	480	214	5000	357
100	80	500	217	6000	361
110	86	550	226	7000	364
120	92	600	234	8000	367
130	97	650	242	9000	368
140	103	700	248	10000	370
150	108	750	254	15000	375
160	113	800	260	20000	377
170	118	850	265	30000	379
180	123	900	269	40000	380
190	127	950	274	50000	381
200	132	1000	278	75000	382
210	136	1100	285	1000000	384