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MAKERERE UNIVERSITY BUSINESS SCHOOL

**INTERNAL AUDIT FUNCTION QUALITY, ACCOUNTABILITY OF PUBLIC
FUNDS AND SUCCESS OF GOVERNMENT FUNDED PROJECTS IN
DISTRICT LOCAL GOVERNMENTS IN EASTERN AND CENTRAL UGANDA.**

BY

BWIRE RICHARD

REG NO: 2021/HD10/22654U

Phone: +256 786031568

Email: bwirerichard5@gmail.com

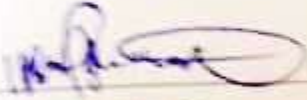
**A DISSERTATION SUBMITTED TO MAKERERE UNIVERSITY
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UNIVERSITY**

PLAN A

OCTOBER, 2025

DECLARATION

I, SWIRE RICHARD, declare that this dissertation is a result of my independent effort and has never been submitted to any university or other institution of higher learning for any award.



Date: 25/11/2025

SWIRE RICHARD

2021 HD10 22634

APPROVAL

This is to certify that this dissertation is submitted with our approval as university supervisors



Prof. Twaha Kizongo Kawaase (PhD)

Date:

26/11/2025



Ms. Doreen Musimenta

Date:

26/11/2025

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LIST OF ACCRONYMS

AICPA	American Institute of Certified Public Accountants
CAO	Chief administrative officer
CFO	Chief Finance officer
AOG	Office of the Auditor General
CHOGM	Common wealth heads of government meeting
CIA	Chief internal auditor
GDP	Gross Domestic Product
HLG	Higher Local Government
ICPAU	Institute of certified public accountants
IGG	Inspector general of government
IIA	Institute of Internal Auditors
IPSAS	International Public sector accounting standards
LGMSD	Local Government Management and Service Delivery (LGMSD)
Programme, CDD	Operational Manual
LLG	Lower Local Government
MOFPED	Ministry of finance, planning and economic development
MoLG	Ministry of Local Government
NAADs	National Agricultural Advisory services
NDP	National development plan
NPA	National planning authority
NSSF	National social security fund
NUSAF	Northern Uganda Social Action Fund
OECD	Organisation for Economic Co-operation and Development
RMNCH	Reproductive Maternal and Child Health Services Improvement Project
RWSSD	Rural Water Supply and Sanitation Department
SCs	Sub –counties
UEPRC	University’s Economic Policy Research Centre
UNCHS	United Nations center for human settlement
URA	Uganda Revenue Authority

CHAPTER ONE

INTRODUCTION

1.0 Introduction

This section covers the background, research problem, purpose of the study, objectives of the study, research questions, scope of the study and the conceptual framework.

1.1 Background of the study

Professor Bent Flyvbjerg, a prominent scholar in public project research introduced the "Iron Law of Megaproject Management", asserting that large-scale projects consistently exceed budget estimates (Flyvbjerg, 2011). In a subsequent publication, Flyvbjerg and Best (2021) reiterated that cost and benefit estimations for public investments are frequently biased and significantly flawed. Mahaney et al. (2011) suggested that the stewardship theory provides a useful lens for understanding project success. This theory posits that a results-oriented contract between project managers and beneficiaries minimizes goal conflict, while project oversight reduces asymmetrical information, thereby enhancing the likelihood of project success (Schillemans & Bjurstrøm, 2020). Successful public projects are associated with substantial societal benefits such as improved standards of living, enhanced GDP, upgraded socioeconomic infrastructure, lower cost of living and increased innovation (Zaman, 2022). However, many government-funded projects across the globe face critical challenges. For example, a study of 96 government projects in Norway revealed that 75% experienced cost inefficiencies, with an average cost overrun of 4% (Welde & Volden, 2022). In Kenya, about 60% of government projects failed due to delays, budget overruns, scope changes, and stakeholder dissatisfaction (Kavale & Kalola, 2017).

Uganda has also implemented numerous government-funded projects, one of which is the National Agricultural Advisory Services (NAADS). This program has faced accountability issues, such as the misrepresentation of local cattle as exotic breeds, resulting in inflated expenses (Mugonola et al., 2020). Furthermore, in Palisa and Mbale districts, 38 sub-projects reportedly failed to account for UGX 500 million received over six months earlier (Nabyonga et al., 2018). These challenges have been attributed to internal mismanagement, embezzlement by group leaders, and the creation of “ghost projects” orchestrated by district officials to redirect funds to personal accounts (Uganda Impact Evaluation Report,

2018). In addition, “kickbacks” have become a common practice, where facilitators pay bribes to secure project awards. The 2022 Auditor General’s report highlighted that six Lower Local Governments (LLGs) in eastern Uganda failed to account for UGX 459,463,633 during FY 2020/2021, leading to uncertainties about the use of those funds (Auditor General’s Report, 2022). Another recurring issue is the failure to utilize allocated funds—especially for feeder road projects—which often results in unspent balances being returned to the national treasury. This issue is exacerbated by weak accountability mechanisms, lack of independence of the internal audit function in the budgeting process, and understaffed internal audit departments in many district local governments (Carnes et al., 2019; Imam, 2021).

To ensure the success of government-funded projects, accounting officers must address these systemic bottlenecks. This includes strengthening financial accountability, promoting the independence of internal audit functions, and ensuring that internal audit departments are adequately staffed and resourced (Jugdev, 2020). Several scholars have examined the internal audit function, public fund accountability, and project success as separate constructs (e.g., Sarah & Audrey, 2020; Kaawaase et al., 2021; Bissol & Oliveira, 2022; Bakalikwira et al., 2017; Toor & Ogunlana, 2010; Muller & Turner, 2010; Alzahrani & Emsley, 2013; Imam, 2021). However, there is limited literature linking these three variables simultaneously. This gap highlights the need to investigate the relationship between internal audit function quality, accountability of public funds, and the success of government-funded projects in district local governments, particularly in Eastern and Central Uganda.

1.2 Statement of the problem

Successful government funded projects in a country are an indicator of economic growth and development of the economy,(Imam,2021).Inspite of the critical role that government funded projects play in fostering progress and improving living conditions, there are delays in project completion, budget overruns, subpar infrastructure quality and inability to deliver the intended benefits to local communities much as the Accounting Officers who provide accountability and supervision and also Internal Audit function which is mandated to provide advisory and objective assurance services exist, (Ismael& Kamel,2021).

According to Auditor General's report of 2023, 40% of government funded projects registered low success in Eastern and Central Uganda because the supervision teams did not do enough in testing some project materials hence delivering shoddy projects for example construction of classroom blocks at Namayemba primary school. According to Garcia (2014), the above can be handled by increased supervision to ensure accurate cost estimates, improved communication across all project stakeholders and adequate preparations. If this trend therefore continues the way it is, there is a likelihood that the success of Government funded projects may remain at stake. This therefore calls for research to examine the relationship between internal audit function quality, accountability of public funds and success of Government funded projects in district local Governments in Eastern and Central Uganda.

1.3 Purpose of the study

The purpose of the study was to examine the relationship between internal audit function quality, accountability of public funds and success of Government funded projects in local Governments.

1.4 Objectives of the Study

- i. To establish the relationship between internal audit function quality and success of Government funded projects in local Governments.
- ii. To examine the relationship between accountability of public funds and success of Government funded projects in local Governments.
- iii. To establish the relationship between internal audit function quality, accountability of public funds and success of Government funded projects in local Governments.

1.5 Research questions

- i. What is the relationship between internal audit function quality and success of Government funded projects in local Governments?
- ii. What is the relationship between accountability of public funds and success of Government funded projects in local Governments?
- iii. What is the relationship between internal audit function quality, accountability of public funds and success of Government funded projects in local Governments?

1.6 Scope of the study

1.6.1 Content scope

The study covered the relationship between internal audit function quality, accountability of public funds (Independent variables) and the success of Government funded projects (Dependent variable) in local Governments.

1.6.2 Geographical scope

The geographical scope of the study was the district local Governments in Eastern and Central Uganda. This is as per the auditor general's report of 2021, Eastern Uganda had the biggest number of project failure in local Governments followed by central Uganda.

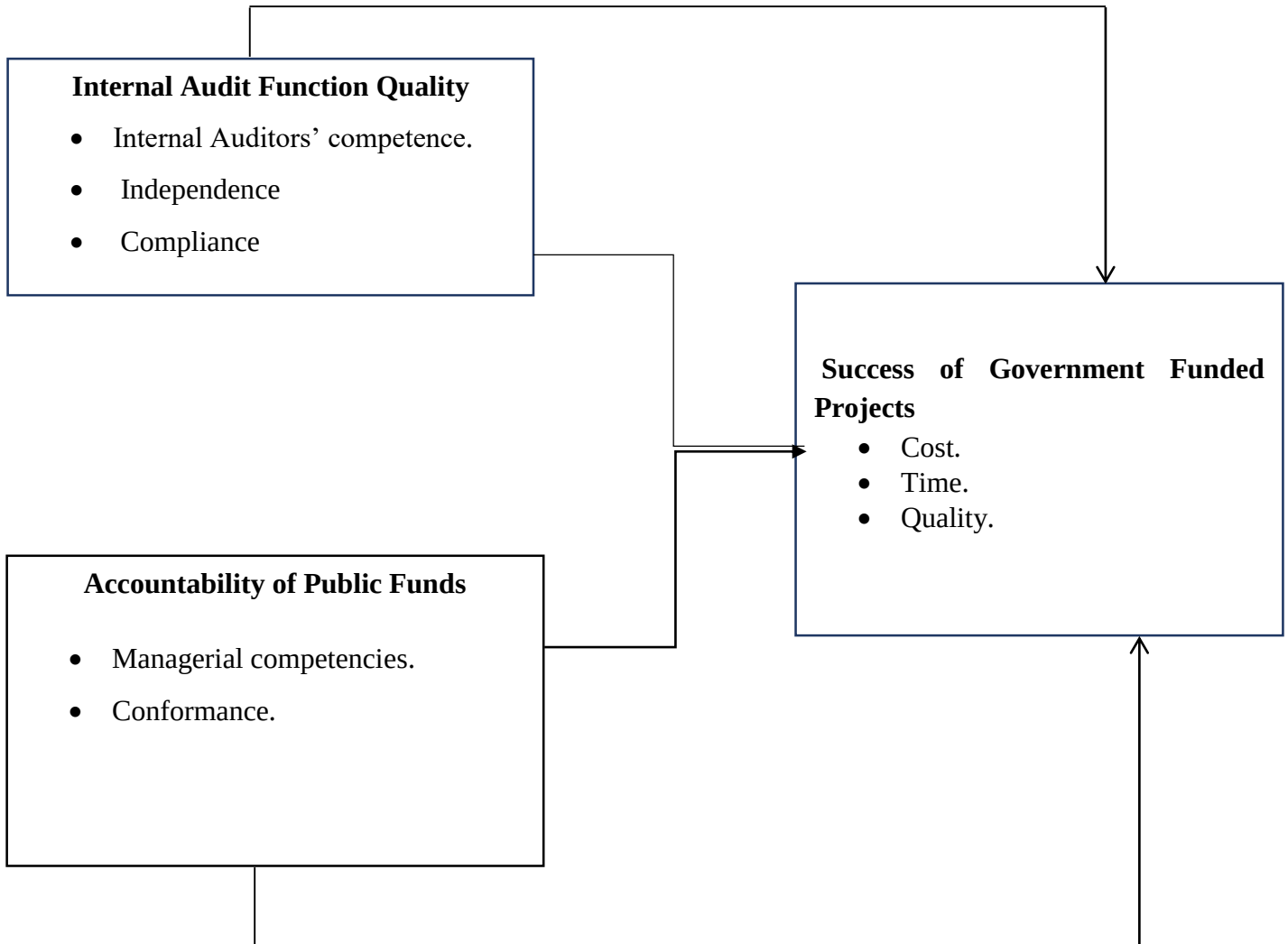
1.7 Significance of the study

The study added knowledge to already existing literature about the study variables which will be additional source of literature to the future academicians who has interest in the research area of the same variables and hence narrowing the knowledge gap in the variables.

The study further helped to bring out the weaknesses and strengths in internal Auditing in district local Governments as well as recommendable strategies to encounter the established weaknesses.

The study also helped the researcher to acquire practical skills that helped in carrying out more research in future. This is because during the process of carrying out the study, the researcher may come up with new inspiring problems in the area.

1.8 Conceptual Model



Source; Adopted and modified from Loeb 2016; Grzywacz and Carlson 2007; Ryff 2013

CHAPTER TWO

LITERATURE REVIEW

2.0 Introduction

This section consists the literature review which is on the research variables that are internal audit function quality, accountability of public funds and success of Government funded projects.

2.1 Theoretical Review

2.1.1 Stewardship theory

A steward is one who takes on the responsibility of caring for something on behalf of another person or group of people (Caldwell et al., 2008). Therefore, stewards do not have ownership of what they have responsibilities to take care of, but must nevertheless carry out their duties conscientiously since they have to render account of what they have done to the principal (Fong et al. ,2007). Stewardship theory is a frame work which argues that people are intrinsically motivated to work for others or for organizations to accomplish the tasks and responsibilities with which they have been entrusted (Davis et al., 1997). It argues that people are collective minded and pro- organizational rather than individualistic and therefore work towards the attainment of the organizational, group or societal goals because doing so gives them a higher level of satisfaction. Stewardship therefore provides one framework for characterizing the motivations of managerial behavior in various types of organizations (Hernandez, 2008). Internal audit function staff, CAO, CFO, project managers and other project employees work as stewards to the Government who help the Government in achieving their objectives (Madison et al., 2016).

2.2 Description of variables

2.2.1 Success of Government Funded Projects

According to Nsubuga & Kaggwa (2020), project success of reaching the objective and the planned results in compliance with predetermined conditions of time, cost and quality. Project success was recognized to be a complex, multi-dimensional concept encompassing many attributes such as the critical success factors (Schelin, & Gramstad, 2023). Projects are unique this is the reason why the criteria for determining project success vary across

different projects (Muller & Turner, 2019). Adding to this complexity in recent decades, the concept of project success has increasingly been evaluated based on stakeholders' perceptions (Davis, 2014), acknowledging that success is subjective and can hold different meanings for different individuals (Shenhar et al., 2016). The factors influencing project success, commonly referred to as "success factors," have also been widely studied and are considered crucial in project management (Venczel et al, 2021). Traditionally, for over four decades, project success was primarily measured by the ability to complete a project within the constraints of time, cost, and quality, known as the triple constraints (Kandengwa & Khoza, 2021). From the project manager's perspective, meeting these criteria might indicate a successful project (Imam et al., 2021). However, stakeholders such as customers or senior management within the parent organization may perceive the project as a failure if their expectations and broader objectives are not met (Kerzner, 2014).

Today, there is consensus in the literature that project success is multidimensional (Bannerman, 2008). Numerous Government-funded projects in Uganda have demonstrated notable success across various sectors (Lodhi, 2019). In the area of healthcare, the Uganda Reproductive Maternal and Child Health Services Improvement Project (RMNCH) has contributed to improved access to essential health services for women and children as highlighted by Nabyonga-Orem et al. (2018). In education, the Universal Primary Education (UPE) program, analyzed by Winter et al. (2010), has led to increased primary school enrollment rates and enhanced educational opportunities for previously marginalized populations. In infrastructure development, the Entebbe-Kampala Expressway investigated by Nsubuga et al. (2020) has not only improved connectivity but also facilitated trade and economic growth. Additionally, government-funded initiatives in agriculture such as the National Agricultural Advisory Services (NAADS) program, as studied by Mugonola et al. (2017) have contributed to enhanced agricultural productivity and livelihoods for rural communities. These examples underscore the positive impact of government-funded projects in Uganda demonstrating their ability to drive positive change and promote socio-economic development.

2.2.2 Internal audit function quality

The quality of the internal testing function refers to the fruitfulness and efficiency of the company's internal testing department to fulfill its responsibility (Global Institute of Internal Auditors, 2019). This includes assessing the department's ability to conduct an independent and objective review of organizational operations, risk management, and control processes (Mugonola, 2020). High-quality internal testing functions are characterized by compliance with professional standards such as well-defined areas, competent and qualified examiners, robust methods, and standards defined by the International Tester Institute. Corama & Moroney (2007) highlight the importance of the quality of internal testing functions to improve organizational governance, risk management, and control systems. He argues that a good quality internal review function provides management and stakeholders in the operation of an organization, leading to improved decision-making and general performance (Mageto, 2021).

Basing on Lake Kawaase et al. (2021) the quality of internal testing functions is understood in a different way than the various stakeholders that external examiners, laboratories for internal testers, examination committees and internal testing staff are. External auditors examine the quality of internal testing functions from two main angles. Internal examiner capabilities and independent internal testing capabilities (Yang, 2021). IIA views the quality of internal testing functions as compliance with laboratory-funded standards and best practices. Internal examiners and members of the examination committee constitute the quality of internal testing functions based on the method = useful management perceives internal testing reports (Ali, *et al*, 2023).

Ismael & Kamel (2021) measured the quality of internal test functions using four unlike proxies: size, independence, methodology, and management skills and information. The internal examinations are independent and are expected to directly take responsibility for the management accountants. Devices must be properly organized, properly occupied and equipped to perform functions effectively (Sarah & Audrey, 2020). A functioning internal testing function is essential to make sure that public funds are used in accordance with legislative and political goals (Diamond, 2022). High-quality internal audits identify areas of financial fraud, inefficiency and improvement. In other words, government agencies are

responsible for financial decisions and resource allocation. Razaee (1996) used the objectivity of the internal examiner, the ability and integrity of the internal examiner to measure the quality of internal test functions. The quality of internal testing is derived from the obligation to meet customer expectations and the professional responsibility to meet standards (IIA, 2018).

2.2.3 Accountability of public funds

Zainabu et.al (2018) defines accountability as an obligation to demonstrate and take responsibility for performance in light of agreed expectations. He further notes that accountability in Uganda's public sector is generally understood to mean the process of reporting on how appropriated funds have been used.

Accountability of public funds refers to the obligation of Government agencies and officials to manage and utilize public resources in a transparent, responsible and ethical manner (Nsubuga et al. 2020). Effective accountability mechanisms ensure that public funds are used for their intended purposes and that there is proper oversight and reporting on how these funds are allocated and spent. Accountability mechanisms can include budgetary controls, audits, public reporting and legal frameworks (Moroney, 2018). Schiavo-Campo (2018), Brennan, & Soloman, (2018) highlight the significance of accountability in promoting project success. They discuss how robust accountability mechanisms help to prevent corruption, wasteful spending and mismanagement of public funds ultimately contributing to the success of Government initiatives and projects.

2.3 Review of the related objectives

2.3.1 The relationship between internal audit function quality and success of Government funded projects.

The quality of the Internal Audit Function (IAF) plays a vital role in influencing the success of organizational projects (Abbott et al., 2022). Unlike typical information providers, the IAF holds a distinct advantage due to its privileged access to critical organizational data, particularly concerning risks encountered by decentralized or localized business units. Assuming that high-quality internal audit insights are systematically produced and shared with management—without directly influencing decision-making—it becomes essential to

assess how such quality contributes to project outcomes. Comparative evaluations between organizations with robust versus weak IAFs can reveal the extent to which audit quality is associated with project success (American Institute of Certified Public Accountants [AICPA], 1997). Moreover, strengthening internal audit capabilities can enhance public trust in project outcomes, particularly in the public sector (Mathew, 2018).

Two principal approaches are commonly used to evaluate the effectiveness of internal audits. The first approach emphasizes aligning audit activities with internationally recognized standards and characteristics associated with high-performing internal audit systems (White, 2016). According to Sawyer (2018), five key criteria define this evaluation: organizational independence, professional competence, audit scope, execution quality, and internal audit department management. The second approach, advanced by Ransan (2015) and Albrecht et al. (2018), posits that the effectiveness of internal audits is not solely determined by objective indicators. Instead, it is influenced by subjective assessments from senior management and key stakeholders. From this perspective, internal audit success is best evaluated based on how well it fulfills the expectations of those it serves (Albrecht et al., 2018).

2.3.2 The relationship between accountability of public funds and success of Government funded projects

Local administration promotes the provision of public goods and services by public institutions reporting performance to district councils (World Bank, 2017; Broadbent & Guthrie, 2018). These agencies, including local governments, are responsible for monitoring resources and staff in order to effectively meet accountability (Spleman, 2018). As Lee and Ali (2018) highlighted, financial accountability plays a key role in determining the success of a project. Instead of serving as a tool to impose guilt and punishment, financial accountability aims to ensure the success of the project (Glynne & Murphy, 2016). However, inadequate management and misappropriation of public funds have significantly impaired the financial performance of various projects. Jones (2019) argues that financial responsibility is very effective. Corrective actions must be taken against agencies that do not meet the standards of financial accountability. Even with functional

financial systems, factors such as information asymmetry and social inequality can lead to unfavourable and biased outcomes for the poor (Bananuka et al., 2018).

These systems often do not meet the specific needs of information from emerging countries. Furthermore, international financial institutions such as the International Monetary Fund (IMF) and the World Bank may not consider the unique sociopolitical and context-related realities of developing countries. Combined with political interference and corruption, these imposed systems can lead to adverse outcomes (Dittenhofer, 2021). Assurances from public agencies and lawmakers continue to understand issues reporting requirements. Despite the implementation of NPM and the introduction of new reporting mechanisms to improve accountability. Reports from the Auditor and Government Examination (IGG) continue to showcase public fund fraud and embezzlement at the local government level (Ministry of Gender, Labor and Social Development, 2016). A properly implemented responsibility practice can contribute to improved project performance and overall efficiency in the delivery of public services (Nsubuga et al., 2020).

2.3.3 The relationship between internal audit function quality, accountability of public funds and success of Government funded projects.

Local governments are mandated to manage and utilize public funds—including locally generated revenues, central government transfers, and donor contributions—to ensure effective service delivery to citizens. This financial stewardship is best upheld through auditing processes, particularly internal audits, which play a critical role in promoting transparency and accountability (Public Finance and Audit Act, 2018). Although internal auditing is recognized as a core profession within public financial management (van Gansberghe, 2018), it continues to face challenges such as inadequate staffing, insufficient professional capacity, limited operational independence, and underfunding. These constraints often impede the function's authority to access all financial records (Diamond, 2022) and diminish adherence to financial regulations (Hanachor, 2013), thereby weakening risk management efforts within local councils.

These systemic limitations partly explain the recurrent reports of public fund misappropriation in local governments (Payne, 2018). Numerous scholars have proposed

strategies to improve the internal audit function and enhance its impact on the responsible use of public resources. Van Gansberghe (2018) recommends restructuring the internal audit culture by moving away from a punitive “police force” approach, while Glass (2015) emphasizes human resource development as a pathway to professionalizing the internal audit function.

Uganda’s Local Government Act (2020) and the Local Government Financial and Accountability Regulations (2017) provide a comprehensive legal framework outlining the responsibilities, processes, and procedures for internal audits. Adherence to these frameworks significantly contributes to better public fund utilization and successful project outcomes (Dittenhofer, 2021). When internal auditors are competent, uphold professional standards, and report directly to the audit committee of the governing body, accountability mechanisms are strengthened, ultimately leading to enhanced project success (Bananuka et al., 2018).

CHAPTER THREE

METHODOLOGY

3.0 Introduction

This section describes the method used to carry out the research. Specifies the effectiveness and reliability of the research design, study population or area in which the study was conducted, sample drafts, sample size, data sources, data collection equipment and data collection equipments.

3.1 Research Design

The study employed a cross-sectional survey and correlational analysis design, where data was collected at a specific point in time (Churchill & Iacobucci, 2004). This plan is particularly suitable for research aimed at determining the prevalence of a phenomenon, situation, problem, or attitude by examining a cross-section of the population at a given moment (Sekaran, 2000). By capturing data at a single time, this approach allows researchers to identify patterns, relationships, or trends within the population, making it an effective method for exploratory and descriptive studies.

3.2 Study Population

The research population consisted of 120 Government funded projects in districts located in the Eastern and central regions of Uganda whereby 65 projects were from Eastern and 55 projects from central. This is because as per the Auditor General's report of 2021, the two regions recorded the biggest number of failed government funded projects in the period (AOG's report, 2021).

3.3 Sample Size and Sampling Design

The sample size for the survey was 92 projects. This was based on the Krejcie and Morgan (1970) table. Compared to other equations such as the Cochran's (1977) equation, the Krejcie and Morgan equations are preferred because they determine accurately the sample size when estimating population parameters with a given probability (Jensen et al., 2019). The researchers used a layered sampling technology used to group selected projects in a group called STRAS. This sample technique was used because it allowed the selection of samples related to the size of each layer of the population (Kumar, 2005) and allows

researchers to examine all extremes of the population. Using a simple random sample lottery method, samples were selected, and the researcher gave each project a number and accidentally paid the numbers from the box to get a total sample of 92 projects. The analysis units were projects such as feeder road projects, construction projects, water supply projects in the eastern and central regions of Uganda, CAO, CFO, CIA, and sub-counts.

Table 1. Population and Sample size

projects Category	No. of selected projects	Sample size
Projects in feeder roads construction	40	32
Projects in education for example construction of classroom blocks, latrines and staff quarters in schools	40	32
Projects in water supply for example piped water projects and construction of bore holes	20	14
Projects in rural electricity supply	20	14
Total	120	92

Source: Krejcie and Morgan (1970)

3.4 Data Sources and Data collection instruments

3.4.1 Primary Data

First data was gathered from the CAO, CFO, CIA, Sub- County chiefs in the district local governments using questionnaires. The researcher designed the questionnaires which was given to the respondents on a personal basis as well as online means where necessary and ensuring that all the question sheets are fully filled to give clear information that enhanced quality data for the research.

3.4.2 Collection Instruments

This was collected using closed ended questionnaires designed to capture information that would help in answering the research questions. The first data was obtained through the use of self-administered questionnaires to respondents following the structural and established procedures as suggested by some researchers like cooper and Schindler (2003).

The questions in the questionnaire were close-ended and anchored on a 5-point Likert Scale of “Agree completely, without any doubt” (1) to “Completely disagree without doubt” (5). The questionnaire was divided into Chapter A -Background Information, Chapter B- Internal audit function quality and accountability of public funds information and Chapter C- success of Government funded projects information.

3.5 Measurement of variables

Success of Government funded projects was measured using Cost, Quality and Time. Internal audit function quality was measured using conformance of the internal testing function to regulatory frameworks, the level of independence and competence of the internal audit function and accountability was measured using managerial competencies and conformance to the regulatory frameworks.

3.6 Validity and Reliability of the data collection instrument

3.6.1 Validity

According to Field (2009), Validity is the degree to which the research instrument measures what it is intended to measure. To ensure content validity, the questionnaires was tested before their final administration by the use of professionals and experts to cross-check whether the instrument is valid. Content Validity Index (CVI) was computed.

3.6.2 Reliability

Reliability is the ability of the instrument to produce the same results under the same conditions and it is the second way of ensuring that the measurement error is kept to a minimum (Field, 2009). This study will use a more reliable and commonly used measure of scale reliability, Cronbach’s alpha (α) (Nunnally, 1978), to determine the internal consistency of the scales. According to Nunnally (1978) and De Vellis (2003), a cut-off alpha coefficient points of 0.70 is sufficient enough to prove that the item scales are consistent and dependable, it is also enough to conclude that the instrument was reliable. Cronbach α coefficient was computed using SPSS.

3.7 Data Processing and Analysis

After the data collection phase, the responses were systematically classified, coded, and entered into the Statistical Package for the Social Sciences (SPSS) version 23 to facilitate analysis and presentation. Preliminary data cleaning was conducted by running frequency distributions and generating histograms to identify and address any missing values or outliers, ensuring the integrity and accuracy of the dataset (Pallant, 2020). Following this, data were aggregated at the project level to align with the study's unit of analysis. At this stage, key variables were computed based on the study constructs. Relationships among the variables were initially examined using Pearson's correlation coefficient, a statistical tool used to measure the strength and direction of linear associations between two continuous variables (Field, 2018). This analysis provided preliminary support for the study's hypotheses.

To further test and confirm the hypothesized relationships, multiple regression analysis was conducted. This method was employed to assess the extent to which independent variables, such as internal audit function quality and public funds accountability, predict the dependent variable, project success (Hair et al., 2019). The results from the regression models were used to draw conclusions regarding the final confirmation of the study hypotheses and to evaluate the overall explanatory power of the proposed conceptual framework. By employing both correlation and regression analyses, the study ensured robust statistical validation of the theoretical assumptions and empirical data.

3.8 Ethical Considerations

The examiner sought informed consent by having permission of the people who were involved in the research. The researcher preserved and protects the privacy, dignity, well-being and freedom of research participants. This involved explaining to potential participants the purpose and nature of the research so that they can freely decide whether or not to take part. The researcher respected the confidentiality and anonymity of research respondents; respondents are more willing to express their views and opinions if they know that the information is going to be used in a confidential manner, therefore, the examiner

had to agree not to tell the identity of the participants to anyone other than the researcher and those who had access to the data.

CHAPTER FOUR

PRESENTATION, ANALYSIS AND INTERPRETATION OF FINDINGS

4.0 Introduction

This chapter presents the outcomes, analysis and findings of the research. It is organized following the characteristics and research objectives.

4.1 Demographic Characteristics

To have a clear understanding of respondents, they were asked for preliminary information about their age group, education levels and the years they have spent in the position. The results were arrived at through a frequency table shown below.

Table 2: Gender of the Respondents

		Frequency	Percent
Valid	Male	51	55.4
	Female	41	44.6
	Total	92	100.0

Source: Primary Data

Table 2 above indicates that the research predominantly comprised of male respondents with 55.4% while 44.6% were female. This male-dominated representation may be attributed to various factors such as occupational bias, sampling frame, response rate, socio-cultural factors or survey design which may have influenced the participation rates of males and females.

Table 3: Showing age bracket of respondents

	Frequency	Percent
20-24	11	12.0
25-30	22	23.9
31-35	17	18.5
Valid 36-40	15	16.3
41-45	20	21.7
45 & above	7	7.6
Total	92	100.0

Source: Primary Data

From the results presented in the table 3 above, it was found out that 12.0% represented the age group between 20-24years, 23.9% represented the age between 25-30 years, 18.5% were between 31-35 years, 16.3% were between 36-40, 21.7% were between 41-45 years and 7.6% represented the age between 45 and above years. This implies that the study comprised of all the ages but most the study was mostly participated by youth respondents between 25-30 years.

Table 4: Education levels

	Frequency	Percent
Secondary	6	6.6
Diploma	28	30.4
Valid Bachelors	45	48.9
Masters	13	14.1
Total	92	100.0

Source: Primary Data.

Table 4 above reveals that a large number the participants were bachelor's degree holders with 48.9%, followed by those with diploma holders at 30.4% followed by Master's degree holders with 14.1% and lastly those with secondary Level with 6.6%. The learned level of

the participants revealed that the most number of participants had the required knowledge regarding the topic of the study. The findings meant that the research attracted views from members who had different learned levels with the majority being with bachelor's degree who had the ability to self-administer the questionnaire and offer appropriate results.

Table 5: Positions of the respondents

	Frequency	Percent
CAO	26	28.3
CIA	25	27.2
Valid CFO	22	23.9
Sub county chief	19	20.6
Total	92	100.0

Source: Primary Data.

Table 5 above reveals that a large number of the participants were the CAOs with 28.3% seconded by CIAs with 27.2%, followed by CFOs with 23.9% and the least percentage were the sub-county chiefs with 20.6%. The outcomes meant that the research attracted most the CAOs who are the accounting officers of the district followed by the CIAs who provide assurance on the internal controls and then the CFOs who are the custodians of internal controls and financial management at district local governments and the sub county chiefs who are the accounting officers at the sub county level.

Table 6: Showing the years spent in the position

	Frequency	Percent
1-2 years	12	13.0
3-5 years	11	12.0
6-8 years	27	29.3
9-10 years	32	34.8
Above 10 years	10	10.9
Total	92	100.0

Source: Primary Data

Findings from the table 6 above show that majority of the participants with 34.8% had spent 9-10 years in the same position in the organization, followed by 29.3% who had spent 6-8 years, 13.0% had spent almost 1-2 years, followed by 12.0% who had spent 3-5 years and the least of 10.9% had spent above 10 years. According to the above data, it indicates that majority of the respondents who participated in the study had stayed in those organizations for a long period of time which favored the researcher to obtain reliable information concerning the topic of the study.

4.2 Relationship between variables

The Pearson correlation coefficient (r) was employed to establish the relationship among the study variables.

Table 6: Correlation

		Internal audit function quality	Accountability of public funds	Success of government funded projects
Internal audit function quality	Pearson Correlation	1		
Accountability of public funds	Pearson Correlation	.624**	1	
The success of government-funded projects	Pearson Correlation	.605**	.639**	1

** . Correlation is significant at the 0.01 level (2-tailed).

Source: Primary data

4.2.1 The relationship between internal audit function quality and success of Government funded projects in local Governments

The results in table above revealed a significant positive relationship between internal audit function quality and success of government funded projects in local government ($r=.624^{**}$, $p<0.001$). These results imply that positive change in audit function quality is associated with a positive change in success of Government funded projects in local Governments. Therefore, internal auditor's competence, independence and compliance would significantly affect success of Government funded projects in local Governments through strengthening these attributes of the internal audit function, local governments can improve the effectiveness of monitoring and evaluation, ensuring that projects achieve their intended objectives and deliver value to the community. This aligns with the study's

findings of a significant positive relationship between internal audit function and success of government funded projects in local government.

4.2.2 The relationship between accountability of public funds and success of Government funded projects in local Governments

The results in table above revealed a significant positive relationship between accountability of public funds and success of Government funded projects in local Governments ($r=.605^{**}$, $p<0.001$). These results imply that positive change in accountability of public funds is associated with a positive change in success of government funded projects in local Governments. Therefore, intense managerial competencies and conformance would significantly affect success of Government funded projects in local Governments through intense managerial competencies and strict conformance to policies are instrumental in ensuring accountability, which, in turn, positively influences the success of government-funded projects in local governments, as indicated by the strong correlation in the results.

4.2.3 The relationship between internal audit function quality, accountability of public funds and success of Government funded projects in local Governments

Results show that also revealed a significant positive relationship between internal audit function quality, accountability of public funds and success of Government funded projects in local Governments ($r=.639^{**}$, $p<0.001$) which means that internal audit functions must allocate the right proportions to strike a balance between the internal auditors competences, independence, compliance, managerial competencies and conformance to exploit the recognized opportunity in costs, time and quality to enhance success of government funded projects. This implies that leveraging a balanced and integrated approach that aligns internal audit functions with accountability measures significantly enhances the efficiency, reliability, and overall success of government-funded projects in local governments. This underscores the critical role of internal audit function quality among various factors to optimize success of Government funded projects in local Governments.

4.3 Multiple regression results

The examiner carried out a number of regression analysis on internal audit function quality, accountability of public funds and success of Government funded projects in local Governments.

Table 7: Multiple regression analysis

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.836 ^a	.699	.688	.40404

a. Predictors: (Constant), internal audit function quality, accountability of public funds

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	.931	.294		3.170	.002
Internal audit function quality	.486	.091	.567	5.333	.000
Accountability of public funds	.303	.098	.329	3.096	.003

a. Dependent Variable: Success of Government Funded Projects

R	.624
R Square	.599
Adjusted R Square	.588
F Statistic	65.014
Sig.	.000

Source: Primary Data

The results show that internal audit function quality and accountability of public funds can predict 49.9% of the variance in Success of Government Funded Projects (Adjusted R Square = .588). It was established that internal audit function quality and accountability was the major predictor of Success of Government Funded Projects at (Beta = .567, sig. = .000) of the observed variance and T value of 5.333. The result further revealed that

accountability of public funds (Beta=.329, sig. =.003) was the least significant predictor of Success of Government Funded Projects at T value of 3.096.

The R column represents the multiple correlation coefficient $R=.636^a$. The adjusted R in the table above provides the R and R adjusted values. The R value represented the multiple regressions and is 0.636^a , which represents a strong degree of correction. The adjusted R-Square identifies the percentage of variance in the dependent variable, success of government funded projects that is explained by the independent variable internal audit function quality and accountability of public funds.

The findings in table 7 showed that of all the predictor variables in the regression model of internal audit function quality, both accountability of public funds and Success of Government Funded Projects (beta = .567, $p<.000$ and beta = .329, $p<.003$) were found to have a significant and positive effect on the success of government funded projects. internal audit function quality and accountability of public funds had the largest effect on Success of Government Funded Projects of since it had a beta value more than that of Success of Government Funded Projects. This implies that the higher the observation of internal audit function quality, accountability of public funds and success of Government funded projects in local Governments will actually be.

CHAPTER FIVE

DISCUSSION, CONCLUSION AND RECOMMENDATIONS

5.0 Introduction

This chapter covers the discussions from findings presented in chapter four, conclusions and policy implications. The study aimed at examining the relationship between internal audit function quality, accountability of public funds and success of Government funded projects in local Governments.

5.1 Discussions

This chapter of the report discusses the findings from the study basing on the research objectives.

5.1.1 The relationship between internal audit function quality and success of Government funded projects in local Governments

The results in table above also revealed significant positive relationship between internal audit function and success of government funded projects in local government. This implies that competence is foundational to the effectiveness of internal audit functions. Internal auditors with relevant skills and expertise can identify inefficiencies, detect fraud, and recommend actionable improvements. According to Mihret and Yismaw (2007), the technical competence of auditors significantly influences the quality of audit findings, which directly impacts the success of organizational projects. Similarly, Asare (2009) emphasizes that well-trained auditors enhance the credibility of financial reporting, which is critical for public projects.

The results further revealed that the quality of the internal audit function plays a pivotal role in the success of government-funded projects in local governments, primarily through the attributes of internal auditors' competence, independence, and compliance. Competence ensures that auditors possess the technical skills and knowledge required to effectively evaluate project processes, identify inefficiencies, and recommend actionable improvements, as highlighted by Mihret and Yismaw (2007). Independence allows auditors to perform their duties objectively, free from undue influence, enabling unbiased assessments that foster accountability and trust in project governance (Ridley & D'Silva,

2013). Compliance with policies and regulatory frameworks ensures that projects adhere to legal, financial, and operational standards, minimizing risks such as fraud and mismanagement (Ohemeng et al., 2020). Together, these attributes enhance transparency, improve monitoring and evaluation processes, and promote efficient resource utilization, ensuring that government-funded projects achieve their intended objectives and deliver measurable benefits to local communities.

5.1.2 The Relationship between accountability of public funds and success of Government funded projects in local Governments

The results in the table above showed that there exists a significant and positive relationship between accountability of public funds and success of government funded projects in local government. This therefore implies that accountability of public funds is crucial for the success of government-funded projects, and it is closely tied to managerial competencies and conformance. Managerial competencies ensure that project leaders possess the skills and expertise necessary for effective planning, execution, and oversight, enabling the efficient allocation and utilization of resources (Ohemeng et al., 2020). Competent managers are better equipped to identify potential risks, implement corrective measures, and drive projects toward achieving their intended goals. Conformance, on the other hand, involves adherence to established policies, regulations, and standards, ensuring that all financial and operational activities align with legal and procedural requirements (Ali & Rahman, 2018). This reduces instances of mismanagement, fraud, and inefficiencies while fostering transparency and trust among stakeholders. Together, managerial competencies and conformance create a robust framework for ensuring that public funds are utilized effectively, thereby enhancing the success and sustainability of government-funded projects.

5.1.3 The the relationship between internal audit function quality, accountability of public funds and success of Government funded projects in local Governments

Results show that also revealed a significant positive relationship between internal audit function quality, accountability of public funds and success of Government funded projects in local Governments. This implies that the quality of internal audit functions and accountability of public funds are critical for the success of government-funded projects in local governments, particularly regarding cost, time, and quality. Internal auditors' competence,

independence, and compliance ensure that projects are thoroughly monitored and evaluated, leading to better resource allocation and risk management (Mihret & Yismaw, 2007; Ridley & D'Silva, 2013). Competent auditors identify inefficiencies, while their independence fosters unbiased evaluations, and compliance ensures adherence to legal and procedural frameworks (Ali & Rahman, 2018). Similarly, managerial competencies enable effective planning and execution, ensuring that projects are completed within budget and timelines, while conformance with regulations minimizes legal risks and operational discrepancies (Ohemeng et al., 2020). These attributes collectively optimize project costs by reducing wastage, ensure timely completion by addressing delays, and enhance quality by maintaining high standards of execution and delivery (Arena & Azzone, 2009). Thus, integrating strong internal audit practices with robust accountability mechanisms not only safeguards public funds but also ensures government-funded projects deliver value to communities effectively and sustainably.

5.2 Conclusions

In conclusion, the interplay between internal audit function quality and accountability of public funds is integral to the success of government-funded projects in local governments, particularly in achieving cost efficiency, timely execution, and high-quality outcomes. Competent, independent, and compliant internal auditors, combined with skilled managerial competencies and strict conformance to regulations, ensure effective oversight, minimize risks, and promote transparency and trust among stakeholders. This synergy not only optimizes resource utilization but also enhances the monitoring and evaluation processes necessary for sustainable development. By strengthening these attributes, local governments can ensure that projects achieve their intended objectives, deliver measurable benefits to communities, and uphold the principles of accountability and efficiency, as emphasized by scholars such as Mihret and Yismaw (2007) and Ohemeng et al. (2020).

5.3 Recommendations

Effective accountability mechanisms, such as stringent budgeting controls, public expenditure tracking systems, and regular audits, should be strengthened. The government could establish more robust public reporting systems that track the allocation and use of funds in real time, making it easier for stakeholders to identify potential mismanagement or corruption early. Regular reports on the financial health of government-funded projects should be made publicly available to foster transparency.

Given the findings that accountability in Uganda is often undermined by corruption or mismanagement (e.g., reports from the Auditor General), implementing more public sector transparency initiatives is crucial. These could include online platforms for the public to access information on the use of public funds, creating a culture of openness within local governments and other public institutions.

The partnership between internal auditors and external auditors should be improved to ensure that both functions are aligned in their efforts to hold public agencies accountable. Clear communication channels between the two functions will ensure that audits are comprehensive, and issues identified by one party are addressed by the other. Involving external auditors in the oversight of critical public projects could provide an additional layer of scrutiny that ensures higher standards of accountability.

Accountability at the local government level has often been a challenge due to issues such as weak reporting systems and political interference. Strengthening oversight at the local government level by empowering audit committees, reinforcing accountability protocols, and providing technical support for local government officials can mitigate these issues. Local governments should be mandated to submit quarterly reports detailing project progress and expenditure to both the Ministry of Local Government (MoLG) and the public.

To reduce the possibility of embezzlement and misuse of funds at the local government level, it is important to involve citizens in monitoring public projects. Civic engagement platforms can be established where local community members can provide feedback on project progress and flag any irregularities. Engaging citizens in budget allocation processes and project monitoring could also encourage a sense of ownership and responsibility, thereby enhancing transparency.

The government and relevant authorities should ensure that internal audit functions in Uganda align with international best practices. Adopting and strictly adhering to the International Standards for the Professional Practice of Internal Auditing (IPPF) set by the Institute of Internal Auditors (IIA) would improve the quality of audits. Regular internal audits should include not only financial audits but also performance audits to assess how well the projects are achieving their intended objectives.

5.4 Areas of further research

Further examiner could investigate the current use and potential impact of technology in auditing processes such as real-time public expenditure tracking, digital audit software and data analytics tools. The research could evaluate whether these technologies contribute to more efficient auditing, reduce human error and improve accountability in the management of public funds.

Focusing on the challenges at the local government level, further research could explore the unique barriers to accountability such as political interference, corruption and lack of oversight. The study could investigate strategies and best practices to improve transparency and citizen engagement in local government projects.

Further research could examine how the link and collaboration between internal and external auditors influence the success of auditing and oversight processes. The study could explore whether increased coordination and sharing of audit findings lead to more comprehensive oversight and better accountability in government-funded projects.

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APPENDICES

Appendix I: Questionnaire

Dear Respondent,

I am Bwire Richard, a student pursuing a master's degree in Business Administration (Project Option) of Makerere University offered at Makerere University Business School. Am currently carrying out research and my topic of study is “**45 & above** You have been identified as a credible respondent and I humbly request for your support by sparing a few minutes of your busy schedule to complete this questionnaire. This study is purely for academic purposes and responses shall be treated with utmost confidentiality.

CHAPTER A:

RESPONDENT BACKGROUND INFORMATION (Please tick appropriately):

1. Gender:

Male	Female

2. Age Category:

20-24 Years	25 – 30 Years	31 – 35 Years	36-40 Years	41 – 45 Years	Above 45 years

3. Education level

Secondary	Diploma	Bachelor's degree	Master's degree	Others (specify)

4. Position

CAO	CIA	CFO	Sub-County Chief	Others(specify)

5. How long have you worked in this Position?

1-2 years	3-5 years	6-8years	9-10 years	Above 10 years

CHAPTER B:

Please respond to the statements below by ticking the most appropriate number that corresponds to your level of agreement with the statement.

Strongly Disagree		Disagree		Not-Sure		Agree		Strongly Agree				
1		2		3		4		5				
A	INTERNAL AUDIT FUNCTION QUALITY							SCORES				
	Internal auditors’ competence							1	2	3	4	5
IAC1	Internal Audit staff base on specific skills to perform their roles effectively											
IAC2	Internal Audit staff have the required professional qualifications											
IAC3	The level of technical expertise of Internal Audit staff impact on their reliability											
IAC4	Internal Audit staff possess professional qualifications that contribute to their competence											
IAC5	Internal Audit staff engage in professional development activities to enhance their skills											
IAC6	Internal Audit staff are familiar with organizational processes											
	Internal Audit Functions level of independence							1	2	3	4	5
IAF1	Internal Audit staff provide a brief description of their involvement in internal audit function to other stakeholders											
IAF2	Internal Audit staff consider primary objectives of the internal audit function											
IAF3	Internal Audit functionally reports to the governing council.											
IAF4	There is free access to Internal Audit offices and personnel at all times											

IAF5	Internal Audit normally give independent recommendations to the council					
	Internal audit compliance	1	2	3	4	5
IAE1	Internal Audit in our organisation works in line with ISAs and IPPF					
IAE2	Internal audit staff are members of the Institute of Internal Auditors					
IAE3	Internal audit complies to the organisational Internal Audit policy					
IAE4	Internal audit function ensures the validity of confirmation responses received from within the organization.					
IAE5	Internal Auditors do provide advisory services to Management					
B	ACCOUNTABILITY OF PUBLIC FUNDS					
MC	Managerial Competences	1	2	3	4	5
MC1	Accounting staff have the necessary skills to help them perform their roles					
MC2	Accounting staff have the experience on the various tasks required by the job					
MC3	Accounting staff always incorporate strategic thinking in their managerial approach					
MC4	People responsible for supervision do their job well					
	Conformance to IPSAS	1	2	3	4	5
CIP1	Effective communication plays a role in the success of confirmative processes related to IPSAS.					
CIP2	Accounting staff conform with practices in the context of IPSAS implementation					
CIP3	Accounting staff use specialized software to facilitate the confirmative processes in IPSAS implementation					
CIP4	Accounting staff have the necessary tools of work to help them accomplish their objectives					
CIP5	Accounting staff ensure that confirmative processes adhere to the spirit of IPSAS and meet the required standards.					

CHAPTER C:

Please respond to the statements below by circling the most appropriate number that corresponds to your level of agreement with the statement.

Strongly Disagree		Disagree	Not-Sure	Agree	Strongly Agree	
1		2	3	4	5	
A	SUCCESS OF GOVERNMENT FUNDED PROJECTS				SCORES	
	Cost				1	2
C1	Projects are delivered at their set cost.				3	4
C2	Projects costs are not exaggerated by the stakeholders				5	
C3	Budgeting process is adhered to by the organisation					
C4	There is transparency as far as project costs are concerned among the stakeholders of the organisation					
C5	Project costs are sometimes reviewed					

	Time	1	2	3	4	5
T1	Projects are allocated time schedules in the organisation					
T2	Government projects are always completed within time					
T3	Stakeholders do value time at every stage of any project undertaken within the organisation					
T4	Stakeholders are flexible on projects time management					
T5	Projects are given much time for completion					

	Quality	1	2	3	4	5
Q1	Government projects carried out in this area are of good quality					

Q2	There are controls as far as quality is concerned in the organisation					
Q3	The stakeholders do carry out monitoring on the projects undertaken by the organisation.					
Q4	Stakeholders do carryout evaluation on the projects undertaken by the organisation.					
Q5	There is open communication amongst the stakeholders within the organisation					

Appendix II: Anti-Plagiarism Report



Page 2 of 61 - Integrity Overview

Submission ID trnoid::1:3256467245

28% Overall Similarity

The combined total of all matches, including overlapping sources, for each database.



Match Groups

- 211 Not Cited or Quoted 25%**
Matches with neither in-text citation nor quotation marks
- 14 Missing Quotations 1%**
Matches that are still very similar to source material
- 12 Missing Citation 2%**
Matches that have quotation marks, but no in-text citation
- 6 Cited and Quoted 1%**
Matches with in-text citation present, but no quotation marks

Top Sources

- 26%** Internet sources
- 12%** Publications
- 18%** Submitted works (Student Papers)

Integrity Flags

0 Integrity Flags for Review

No suspicious text manipulations found.

Our system's algorithms look deeply at a document for any inconsistencies that would set it apart from a normal submission. If we notice something strange, we flag it for you to review.

A Flag is not necessarily an indicator of a problem. However, we'd recommend you focus your attention there for further review.

Appendix III: Tuition Clearance

MAKERERE UNIVERSITY BUSINESS SCHOOL
Faculty of Graduate Studies and Research (FGSR)
DISSERTATION/PROJECT/THESIS SUBMISSION
CLEARANCE FORM
(To be filled in Duplicate)

Name: BWIRE RICHARD REG. NO: 2021/HDIO/226544

PROGRAMME: MBA RESEARCH PLAN (circle) A B: N/A

PART A: (FOR ACTION BY ACCOUNTS)

I confirm that the candidate named above has fully paid all the following fees:

Item	Tuition fees	Functional fees	Balance
Year 1 /Y <u>2021/2022</u>	Paid* / Not paid*	Paid* / Not paid*	UGX:
Year 2 A/Y <u>2022/2023</u>	Paid* / Not paid*	Paid* / Not paid*	UGX:
Extension fees (payable by students who fail to complete studies on time)			UGX:
TOTAL FEES PAYABLE			UGX:

*Please circle as appropriate. BALANCE (if any) clear (FOR NIL)

Certified by: (Name of officer) Amara N

Signed [Signature] Date and stamp 15 Nov 2022

PART B (FOR ACTION BY THE FACULTY REGISTRAR)

I confirm the candidate named above has duly completed the course work component of the programme (otherwise, indicate any retakes or pending courses)

Please list all retakes/pending courses (where appropriate). To state the course code

--

Certified by: (Name of Officer)

Signed: Date and stamp:

Copies: 1: (Student's file) 2: (Student's copy for future reference)

