

## **Internal Controls And Financial Performance Of Public Hospitals In Elgon Region, Uganda: A Case Study Of Bududa Hospital**

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### **Introduction**

The study examined the role of internal controls in the financial performance of public hospitals in Elgon Region of Uganda.

### **Objectives**

The study was guided by three objectives including;

1. to establish how the control environment ensured reliable financial reporting at Bududa Hospital,
2. to examine how control activities promoted value for money at Bududa Hospital, and
3. to establish how Compliance with laws and regulations ensured accountability at Bududa Hospital.

### **Methodology**

The researcher used a combination strategy, using both quantitative and qualitative approaches. The study used a sample size of 80 respondents out of whom 60 provided responses. The study collected data using two research instruments, that is, self-administered questionnaires and an interview guide.

### **Findings**

The study showed that the Adjusted R square was .451 which was an indication that 45.1% of the changes that occurred in financial performance at Bududa Hospital were due to

changes in internal controls. The test also revealed that Bududa hospital's internal controls had a positive relationship with financial performance.

### **Conclusion**

The study concluded that the implementation of an internal control structure corresponds to its effectiveness and that the attainment of goals by the management means the achievement of effective internal control.

### **Recommendations**

The study suggested that there is a need for employees responsible for the preparation of financial statements and reporting to be transparent and honest and also be held accountable for any misreporting. In addition, the study recommended that there is a need to take legal action for those who have misused funds.

### **Key references**

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