Procurement audit and organizational performance: A case study of International Medical Corps (IMC), South Sudan Mission-Juba

Ajith Isaiah Majok²⁶

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Introduction

The study is about the relationship between procurement audit and performance of International Medical Corps (IMC), South Sudan Mission-Juba.

Study objectives

The study was guided by the following objectives;

- 1. to examine the relationship between control environment and performance of International Medical Corps,
- 2. to establish the relationship between risk assessment and performance of International Medical Corps,
- 3. to find out the relationship between control activities and performance of the International Medical Corps.

²⁶ **Ajith Isaiah Majok** graduated in February 2021 with a Master of Procurement and Logistics from Nkumba University.

Methodology

The study involved a case study research strategy, involving both quantitative as well as qualitative research approaches. Out of 120 accessible populations, samples of 111 were selected. Only 80 questionnaires out of 111 were filled and return. The study employed the survey, interview methods, and documentary review in collecting data needed to answer questions for the study. Qualitative data were analysed using the thematic analysis approach. Analysis of quantitative data from the questionnaire involved coding, data entry, and entered into SPSS version 23.

Key findings

The study revealed a positive relationship between the control environment and the performance of the International Medical Corps (F=10.237, P<0.002). The study also revealed that risk assessment significantly improves the performance of the International Medical Corps which is established as (beta value=.273, t=8.372, P<0.002).

Key recommendations

IMCs should maintain the existing control environment, information, and communication, assurance services as per the results of the findings which showed a positive significant effect on these attributes to performance. And Internal audits could be enhanced in in-house training programmes and control self-assessment questionnaires to create more awareness to the staff of the roles and

duties of internal auditors to enable audit services such as advisory services to run smoothly.

Key references

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