

**INTERNAL CONTROL SYSTEMS AND PERFORMANCE OF UGANDA CHRISTIAN
UNIVERSITY LIBRARY A CASE STUDY ON THE HAMU MUKASA LIBRARY UGANDA
CHRISTIAN UNIVERSITY MUKONO**

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ACCOUNTING AND FINANCE OF UGANDA CHRISTIAN UNIVERSITY**

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**UGANDA CHRISTIAN
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DECLARATION

I, **Muairwa Brenda** declare that this dissertation is originally my own work and has not been submitted to any University or any institution of higher Education for the purpose of academic reward.

Sign :.....Muairwa.....

Date:.....09th/09/2024.....

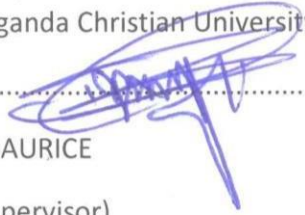
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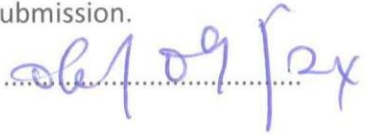
APPROVAL

This is to confirm that the Research conducted by **MUWAIWA BRENDA** has been under my supervision and has been proven to meet the requirements of the Bachelor’s Degree of Science in Accounting and Finance at Uganda Christian University and it is ready for submission.

Signature:



Date:



Dr OLOBO MAURICE

(Research Supervisor)

DEDICATION

This dissertation is dedicated to my family and friends, as well as my academic supervisors who have stood with me throughout this academic Journey up to the end of it.

ACKNOWLEDGMENT

The journey towards generating this report was not so smooth, but with the support received from a number of individuals and academic supervisors that cannot go unacknowledged, It came to it's accomplishment.

Firstly, I would like to thank God for this far he has led me and the favour that He showered me throughout the entire period of my Bachelors studies.

Special thanks go to my supervisors, Dr. Olobo Maurice and also my course coordinator Mr. Angume K. Anthony who have been of great importance through this process. I am so grateful for the time spent, patience, educative criticisms and useful propositions they have given me.

With great respect, I would like to give credit the Management of the Hamu Mukasa Library who responded to my questionnaires that made this study a success. To my dear course mates of BSAF, thank you so much for the interactive sessions we held and generally, for the cooperation.

Contents

DECLARATION	i
APPROVAL	ii
DEDICATION	iii
ACKNOWLEDGMENT	iv
ABSTRACT.....	vii
1.1 INTRODUCTION	1
1.2 BACKGROUND.....	1
1.3 PROBLEM STATEMENT.....	3
1.4 CONCEPTUAL FRAMEWORK.....	5
1.5 Purpose of the study.....	6
1.6 Objectives of the study.....	6
1.6.1 General objective	6
1.6.2 Specific objectives of the study.....	6
1.7 Research Questions	6
1.8 Scope of the study	7
1.8.2 Area Scope	7
1.8.3 Time Scope.....	7
1.8.4 Geographical scope.....	7
1.9 Significance of the study	7
1.10 The major contribution of this study will be;.....	7
1.11 Limitations and solutions	8
LITERATURE REVIEW	9
2.1 Introduction	9
2.2 Theoretical Framework.....	9
2.2.1 Internal Control Systems.....	9
2.2.2 Performance of the Library	10
2.2.3 Theories Underpinning the Study	11
2.3 Effectiveness of Control Environment on Library Performance	11

2.4 The Effect of Risk Assessment on the Number of Books Lost.....	12
2.5 The Relationship Between Control Activities and Performance in the Library.....	12
METHODOLOGY	14
3.1 INTRODUCTION	14
3.2 Research design	14
3.3 Study population.....	15
3.3.1 Sample Size determination	15
3.4 Sources of data	15
3.4.1 Primary data sources	16
3.4.2 Secondary data sources	16
3.5 Data collection methods	16
3.5.1 Questionnaires.....	16
3.5.2 Interviews.....	16
3.6 Research Instrument.....	17
3.6.1 Interview (face to face)	17
3.6.2 Observation	17
3.7.3 Concept of Reliability	17
3.8 Research Procedure	18
3.9 Data analysis	18
3.10 Ethical Considerations.....	18
DATA ANALYSIS AND INTERPRETATION.....	20
4.1 Introduction.....	20
4.2 Response Rate.....	20
4.3 Demographic Characteristics of Respondents.....	20
4.4 Descriptive Statistics	21
4.5 Questionnaire Items and Responses.....	23
4.6.2 Multiple Regression Analysis	29
4.7 Discussion.....	30
4.8 Conclusion.....	31

DISCUSSION , CONCLUSIONS AND RECOMMENDATIONS 32

5.1 Introduction 32

5.2 Summary of Findings..... 32

5.2.1 Control Environment..... 32

5.2.2 Risk Assessment and Book Losses..... 32

5.2.3 Control Activities and Library Performance 33

5.3 Implications of Findings 33

5.4 Limitations of the Study 34

5.5 Recommendations for Future Research 34

5.6 Conclusion..... 35

REFERENCES 36

APPENDIX..... 39

ABSTRACT

The study discussed the relationship between internal control systems and the performance of the Hamu Mukasa Library at Uganda Christian University. The study specifically focused on mainly three objectives which were; to examine the effectiveness of control environment on performance of the Hamu Mukasa library, to establish the effect of risk assessment on the number of books lost in the Hamu Mukasa library, to examine the relationship between control activities and performance in Hamu Mukasa library. The study was guided by the Agency Theory to conceptualize the variables which were used in the study. The study adopted a case study research design that used both quantitative and qualitative approaches. Simple random sampling technique was used to select a sample of 44 out of a population of 50 respondents. Both questionnaire and interview methods were used to collect data from both the employees and tusers of the Hamu Mukasa library at Uganda Christian University. In the study, analysis was done at different levels first with descriptive statistics and linear regression analyses were conducted to address the study objectives. The study established that internal control environment, internal control activities and Risk assessment all had a significant influence on the performance of the Hamu Mukasa Library. The study therefore concluded that internal control systems collectively predict the amount of variance in the performance of the Hamu Mukasa library, and therefore develop favorable internal control environment and improve on internal control activities are likely to register an improvement in the general performance of the Hamu Mukasa library. The study recommended that conducting longitudinal studies would assess the long-term impact of internal control systems on library performance, also comparing the effectiveness of internal control systems in different library settings to identify best practices and areas for improvement, Incorporating qualitative research methods would help to gain deeper insights into the experiences and perceptions of library staff regarding internal controls and performance, the study should include multiple libraries across different regions to enhance the generalizability of the findings.

Key words; Internal Control Environment, Internal Control Activities, Risk Assessment and Performance

CHAPTER ONE

1.1 INTRODUCTION

The study explored the role of Internal Control Systems (ICS) on Performance of Hamu Mukasa library, Uganda Christian University. As expressed by “Bongani (2013)”, a proper Internal Control System is critical for a firm’s performance. While many University libraries have internal control systems, a few have succeeded in attaining a desirable performance. At Hamu Mukasa library (UCU), incidences of unsatisfying performance both financial performance and service delivery continue to manifest, regardless of the available Internal control system. It is on this basis that the researcher sought to investigate the role of Internal Control Systems on the performance of Hamu Mukasa Library, Uganda Christian University. This chapter introduces the background to the study and presents its statement of the objectives, hypotheses and conceptual framework.

1.2 BACKGROUND

The concept of internal control systems has a long history as a key principle for financial and economic development. Over time, the concept has been operational defined in a number of ways. In most cases, it’s definitions include preventive and detective control aspects. In general, ‘Internal control systems therefore refers to the units within the organization aimed at improving risk management, control, governance and ensure that the organization is operating effectively and efficiently.

According to the Committee of Sponsoring Organizations of the tread way commission's "COSO(2013)" framework, internal control is a procedure that is influenced by the management, board of directors, and other staff members of an entity and is intended to give "reasonable assurance" about the accomplishment of goals in the following areas. Operational efficacy and efficiency, financial reporting integrity, and adherence to relevant legal and regulatory requirements

Internal controls according to Wikipedia.org. Is the process that is used to ascertain that all the policies and procedures put forward by an organisation are adapted by the management and can also assist an organisation to achieve an orderly and efficient conduct of it’s business that

includes adherence to management policies, safe guarding of assets, prevention of fraud and errors, accuracy and completeness of accounting records and the timely preparation of the financial information.

Internal controls and the standards by which an internal control system is judged to be effective "Simmons (1997)". They investigated the root causes of misleading financial reporting and created guidelines for the Securities Exchange Commission (SEC), independent auditors, public businesses, academic institutions, and other regulatory bodies "COSO (1985)". The COSO Internal Control Integrated Framework is the name of the result of their labor (Simmons, 1997). The Framework also points out that controls are most effective when they are "built into" the entity's infrastructure "COSO (1992)" and further states that "built in control support quality and empowerment initiatives, avoid unnecessary costs and enable quick response to changing conditions "COSO (1992)".

Internal controls are processes put forward and affected by those charged with management, governance, and other personnel to provide reasonable assurance about the achievement of an entity's objectives with regards to effectiveness, reliability of the financial reporting, and efficiency of operations and compliance with applicable regulations and laws "(Mwindi, 2008)". "Tunji(2013) and Dhillon (2001)" argue that internal controls encompass a set of rules, policies, and procedures an organization implements to provide reasonable assurance that(a) it's financial reports are reliable, (b) it's operations are effective and efficient, and (c) it's activities comply with applicable laws and regulations.

Internal controls like rotation of duties, vacations, record and record keeping, Supervision, personal control, routine and automatic checks, Authorization and approval, coupled with the organization Chart are some of the internal controls embraced by Hamu Mukasa (Uganda Christian University, 2022 library report). As any other entity, internal controls are key to enhancing and maintaining performance. These internal controls govern the entity's existence and performance of different sectors. Uganda Christian University has also embraced the use of internal controls in order to enhance performance of the entity in accordance to the different departments. The library being one of the essential departments in the university, it has embraced more internal control systems

which have been used to embark on the performance of both the entity and the employees as well as a significant impact on the overall university performance as a whole.

Efficiency and effectiveness, compliance with laws, reliable and clear reporting lines, regulations and policies and also successful execution and implications of the internal controls in the university library services relies on how strong they are in order to embark on performance. Also, the impact towards the well-being and betterment of the university's library relies on these internal controls. Ideally, these detailed internal controls should reflect actual university mission, vision and also the core values, such as integrity and stewardship.

1.3 PROBLEM STATEMENT

Such services as reference assistance, information retrieval, on-line access to academic journals, books, and databases, and various search tools are the mandate of the library to deliver to the general public. Some of the internal controls instituted in this library include risk assessment, segregation of duties, policies and procedures, and information processing controls. However, service delivery is increasingly deteriorating in the physical libraries due to the emergence of new technology such as AI (Artificial Intelligence) and this is perishing away the physical use of the libraries. With the information from the past library journals on library performance, it came to light that various governance issues were discovered that there was a high non-compliance with internal controls of the university library, which led to high levels of fraud and errors due to ineffective management policies and lack of appropriate supervision.

Hamu Mukasa also has faced internal control challenges over the years having been given adverse opinions reason being non-compliance and weak internal control in implementation of policies and adherence to the policies of Uganda Christian University, financial loss due to misappropriation of library funds and transactions which were not at arm's length, improper procurement procedures which were followed and this has also affected service delivery and for example for "the past years after COVID 19 pandemic outbreak, there has been improper staffing and also lack of response from the authority above".

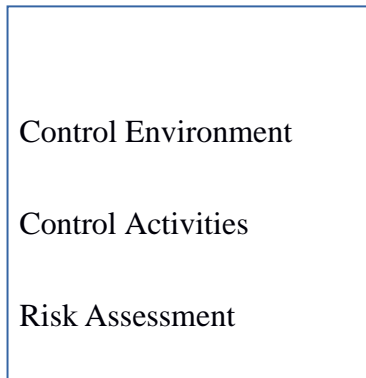
Despite the role of internal controls, the library authorities still struggle to implement and maintain effective internal controls systems that enhance the library performance. By studying the role of internal controls on performance of Hamu Mukasa library on service delivery as a

case study, this research aims to shed light on the specific challenges faced by the Hamu Mukasa library in its policies and controls and how they affect their service delivery as well as how their situation can be improved. And also there is a need for a better understanding and implementation of internal controls and a structured approach towards identifying and modeling the weak and lagging internal controls towards service delivery to ensure a more effective internal controls performance system in the library.

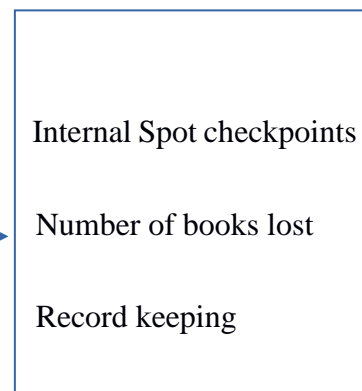
1.4 CONCEPTUAL FRAMEWORK

A conceptual Framework describes a way of organizing variables that helps researchers to identify the relationship between interest variables, the independent and dependent variable. The internal control system was the independent variable, while performance was the dependent variable in this study. This study also recognized the influence of the intervening Variable.

Internal Controls



Performance



Onyango, R. O. (2014). Influence of internal controls on performance of county governments in Kenya (Doctoral dissertation, University of Nairobi).

1.5 Purpose of the study

The purpose of the study was to find out the efficiency and effectiveness of internal controls in the Hamu Mukasa Library at Uganda Christian University, Mukono branch, Uganda.

The overall purpose of the study shall be to explore how effective the internal controls are in the library.

1.6 Objectives of the study

1.6.1 General objective

The general objective of the study was to explore the relationship of internal controls and performance of the library department (Hamu Mukasa Library) in Uganda Christian University.

1.6.2 Specific objectives of the study

- (1) To examine the effectiveness of control environment on performance of the Hamu Mukasa library.
- (2) To establish the effect of risk assessment on the number of books lost in the Hamu Mukasa library.
- (3) To examine the relationship between control activities and performance in Hamu Mukasa library.

1.7 Research Questions

The research questions of the study were as follows;

- (1) What is the effectiveness of control environment on performance of the Hamu Mukasa library?
- (2) What is the effect of risk assessment on the number of books lost in the Hamu Mukasa library?
- (3) What is the relationship between control activities and performance in Hamu Mukasa library?

1.8 Scope of the study

The scope shows all about where the research study took place, what the research was about and the period with in which the research was carried out. The scope of the study is explained in the following four subtitles below;

1.8.1 Area Scope

The study was performed on Hamu Mukasa library at Uganda Christian University, Mukono main campus in Uganda.

1.8.3 Time Scope

The research study was carried out for four months and will cover secondary data between 2015 to 2024 and the primary data from employees and other beneficiaries of the library.

1.8.4 Geographical scope

The research was performed at Hamu Mukasa library found in Uganda Christian University, main campus in Mukono district. This department was selected because it was thought to have a variety of internal control systems in place given its nature of work and what the researcher aimed at achieving. It was also accessible in terms of time and distance.

1.9 Significance of the study

It will be of use to the following group of people namely;

- i. Investors and Shareholders
- ii. General public
- iii. Researchers and students
- iv. Performance analysts

1.10 The major contribution of this study will be;

- i. To help the management of the library as it acts as a tool for evaluating performance and know whether they take note of the library services delivered.

- ii. To further the examination of the use of internal control systems in evaluation and assessment of service delivery in the library.
- iii. To help other researchers who wish to carryout research on the subject matter or other related topics.
- iv. To show how different departments rely on internal controls for decision making and evaluation of performance.

1.11 Limitations and solutions

The study was limited by various financial constraints such as spending on different activities like typing, printing, traveling to the location of the case study. In order to solve the above limitation, the researcher acquired some funds from the parent to cater for the research activities.

The researcher found difficulties in accessing relevant information since some information was not disclosed such as the staffing criteria unto the outsiders due to its sensitivity. In order to solve the above limitation, the researcher briefed the respondent about the research purpose and let them know , it would be entirely for academic purposes.

Due to the lack of time for research, the researcher did not conduct this study to its depth as it was required.

Uncorparativeness from respondents as they always dodged some questionnaires. This was because of the privacy issues and also their schedules. The above limitation was solved by making arrangements that's to say appointments ahead of time to fit their busy schedule and to meet the appropriate personal.

CHAPTER TWO

LITERATURE REVIEW

2.1 Introduction

This presents a comprehensive literature review related to the study of internal control systems and their impact on the performance of the Hamu Mukasa Library at Uganda Christian University. This literature review will provide a theoretical framework for understanding how internal controls can enhance library performance and identify gaps in the existing research.

2.2 Theoretical Framework

The theoretical framework upon which this research is based is pegged on the assumption that internal control systems have a positive effect on organizational performance.

2.2.1 Internal Control Systems

Internal control systems consist of policies and procedures imposed on organisations with the intent of encouraging accountability, consequently minimising fraudulent activities. COSO 2013 expounds that a suitable internal control system is part of every organisation's objectives and performance enhancement. The internal control framework of COSO sustains five components: control environment, risk assessment, control activities, information and communication, monitoring activities.

- i. **Control Environment:** It is the manner in which an organization sets the tone for the operation and controls the control consciousness of its employees. It involves the ethical values, integrity, and competence of the personnel within the organization or company. A good control environment ensures that there is transparency and openness in the operations of the institution. This aspect is quite vital to the management of the library.
- ii. **Risk Assessment;** This involves the very critical analysis and identification of risks that could impact organizational objectives negatively. For libraries, risk assessment can be utilized in terms of identifying various threats related to resource management, such as the loss of books. Libraries that apply effective risk assessment practices are able to prevent and reduce resource loss more constructively than others.

- iii. Activity Controls: These policies and procedures ensure that events are managed effectively to realize the objectives of management by mitigating the risks to the barest minimum. Their examples in libraries include access controls, periodic audits, or inventorial management of resources. The effectiveness of these control activities is directly related to the overall performance of the library (Dandago & Garba, 2015).

2.2.2 Performance of the Library

Performance in the library may be defined to mean how well the library is able to deliver effective services to the users of the library and meet the objectives set. Performance indicators may include resource availability, user satisfaction and the efficiency of library operations. Research has shown that effective internal controls can lead to improved resource management and service delivery in libraries (Albrecht et al., 2019).

User Satisfaction: According to Dandago and Garba (2015), libraries with robust internal control systems experience higher levels of user satisfaction. This is particularly important in the Hamu Mukasa Library, where efficient management of resources is crucial for meeting the needs of students and faculty.

Resource Availability: Effective internal controls contribute to the availability of resources by ensuring that materials are accounted for and accessible to users. Libraries that implement strong control activities are less likely to experience resource losses, leading to improved performance outcomes (Makhdoomi et al., 2018).

Operational Efficiency: The relationship between internal controls and operational efficiency is well-documented. Libraries with effective control systems can streamline their operations, reduce waste, and enhance service delivery, ultimately leading to better performance (Albrecht et al., 2019).

2.2.3 Theories Underpinning the Study

Agency Theory: Agency theory suggests that there is potential conflict of interest an organization, between the principal (owners or shareholders) and the agent (managers or employees) due to information asymmetry and divergent goals (Jensen & Meckling, 1976). Internal control systems serve as a mechanism to match the interests of agents with those of the principal, making sure that managers act in the best interests of the organization (Eisenhardt, 1989). In the context of libraries, agency theory suggests that internal controls help mitigate the risk of misappropriation of resources by staff and ensure that library resources are used effectively to achieve organizational objectives.

Stewardship Theory: This theory assumes that managers are stewards of the organization's resources and will make decisions that maximize organizational performance. Internal control systems in this context serve as a means to empower and support managers in their stewardship role, rather than as a mechanism for control and monitoring (Davis et al., 1997). In libraries, stewardship theory suggests that internal controls can enhance the ability of staff to effectively manage library resources and deliver high-quality services to users.

2.3 Effectiveness of Control Environment on Library Performance

The control environment forms part of the most important components of the control systems and incorporates attitudes, awareness, and actions by the board and management concerning internal controls. A positive control environment would ensure a culture of accountability and transparency; such a culture is conducive to efficiency in library management. As COSO explains, a good control environment leads to organizational performance improvements where staff adheres to policies and procedures more strongly.

In the context of libraries, the control environment includes factors such as management support, staff training, and communication of control policies. Forexample, a study by Makhdoomi et al. (2018) found that libraries with strong management support for internal controls experienced higher levels of staff compliance with policies, which in turn improved service delivery and resource management. This is particularly relevant for the Hamu Mukasa Library, where effective communication of control policies can enhance staff understanding of their roles and responsibilities.

Furthermore, the control environment influences staff morale and motivation. A study by Albrecht et al. (2019) highlighted that when staff perceive a supportive control environment, they are more likely to engage in behaviors that contribute positively to library performance. This includes reporting issues related to resource management, which can help mitigate risks such as book losses. Thus, examining the effectiveness of the control environment in the Hamu Mukasa Library is essential for understanding its impact on overall performance.

2.4 The Effect of Risk Assessment on the Number of Books Lost

Identification and analysis of risks that may impede realizing organizational objectives are material content of the internal control system. Risk assessment can, therefore, be applied in libraries to show the loss of books among other resources that may be caused by some risks. For example, Makhdoomi et al. (2018) established that a library with effective practices in risk assessment is better placed to prevent or mitigate resource loss.

Different studies have been done in regard to the level of risk assessment and its relation to the rate of lost books within libraries. For example, a study by Makhdoomi et al. (2018) found that incidents of lost books in libraries that were regularly conducting risk assessments were fewer compared to those that were not.

In the Hamu Mukasa Library, conducting regular risk assessments can help identify vulnerabilities in the management of library resources. This includes evaluating the effectiveness of existing security measures and identifying areas where additional training may be needed for staff. By establishing a systematic approach to risk assessment, the library can reduce the number of books lost and improve overall performance.

2.5 The Relationship Between Control Activities and Performance in the Library

The control activities refer to the policies and procedures that offer reasonable assurance as to whether management directives have been executed and, consequently, risks mitigated. For a library context, examples might include inventory management procedures, controls on access, and regular audits. The higher the effectiveness of such control activities exists, the better performance the library provides.

Research has shown that effective control activities can lead to improved resource management and service delivery in libraries. For instance, a study by Dandago and Garba (2015) found that

libraries with robust control activities experienced higher levels of user satisfaction and resource availability. This is particularly important in the Hamu Mukasa Library, where the efficient management of resources is crucial for meeting the needs of students and faculty.

Furthermore, control activities can enhance accountability among staff members. According to Albrecht et al. (2019), when staff are aware of the control activities in place and understand their roles in implementing these activities, they are more likely to adhere to policies and procedures. This adherence can lead to improved performance outcomes, such as reduced book losses and enhanced user experiences.

2.6 Conclusion

This literature review has explored the key elements of internal control systems and the effect on the performance of Hamu Mukasa Library. The discussion involved the effectiveness of the control environment and risk assessment in lessening book losses, and how control activities ensure that library performance corresponds with set goals. The findings have focused attention on the need for the introduction of robust internal control systems for the efficient management of resources and delivery of services in libraries. This identified gap provides room for future research that may offer a suitable contribution to the development of effective internal control strategies in the management of libraries.

CHAPTER THREE

METHODOLOGY

3.1 INTRODUCTION

This focused on the methodology that were used to collect data and analyze it. It is comprised of the research design, sampling collection techniques used, data sources, study population, Validity of data, data collection and analysis procedures, methods of verifying the reliability and validity of data and the methods, matters regarding ethics and conclusion drawn from the methodologies used.

3.2 Research design

This is the process of collecting data in order to test hypothesis on the answer in accordance to the questions concerning the current status of the subjects in the study.

A descriptive cross-sectional research design was adopted by the researcher. According to Cooper & Schindler (2014), this kind of research design was adopted when the researcher was concerned in finding out the what question for the research problem identified with definite issues to be responded to by the respondent. Random sampling was used in accordance with the sample frame, as the researcher aimed to use one respondent in senior management, middle level management, or members of the internals control department in each section. The respondents will be given a developed questionnaire with specified items to respond to, provided the data analyzed using descriptive statistical methods. This will be an appropriate design, as the researcher can determine the impact of Internal Control Systems on the performance of the case library. The targeted population was based on a number of libraries employed in the Hamu Mukasa library in Uganda Christian University in Mukono.

Different procedures and methods were used in the collection of vital data needed for solving the outlined problems, attaining the objectives of the research, and testing the hypothesis. During the study, the researcher took into consideration certain points, such as analyzing relevant data and procedures for collecting data, constraining factors such as time and human factors were considered the entire work was as economical as possible, and adequate testing of validity was ensured by the researcher.

3.3 Study population

A population targeted was one that the researcher wanted to generalize the outcome of the study. The study population will constitute selected students and employees at Hamu Mukasa library. The target population was management of five and thirty five employees as well as ten students (Users) in the Hamu Mukasa library making a total of fifty (50) respondents. However, the sample size was totaled to 44.

3.3.1 Sample Size determination

Yamane provides a simplified formula to calculate sample size of a given population As described below;

$$n = \frac{N}{1 + N(e)^2}$$

Where;

1 = constant

n = sample size

N = population size

e = error term (0.05)

Where this formula is applied to the above sample

$$n = \frac{50}{1 + 50(0.05)^2}$$

$$n = 44$$

3.4 Sources of data

In this research study, background information to the researcher was obtained from both secondary and primary data sources. The integrity of the consistency of data gotten was checked for uniformity and completeness. Verification of accuracy was undertaken before last analysis to help in the reliability and validity.

According to William, 2006, Validity is the level to which the findings of the study are true while

reliability refers to the level at which the findings of the research are reproducible. **3.4.1 Primary data sources**

This refers to original data gotten by the researcher for the study. This data is first hand which is collected and focused at making the research original. Primary Data was gotten from the different sections of the Hamu Mukasa library in Uganda Christian University, Mukono district. Mostly targeting the students' fraternity, employees and top management of the specified library section.

This data was obtained using structured questionnaires given to the different library personnels that are managers and employees because they all influence the made decisions and implement internal controls, oral interviews and observation methods were used to attain primary data from the respondents (students and employees) in the different sections of the Hamu Mukasa library at Uganda Christian University, Mukono district.

3.4.2 Secondary data sources

These are already existing data. It is made up of already written literature concerning the subject of study. Data from secondary sources was collected from library journals, periodicals, magazines, management journals, reports, newspapers, and also from social media platforms for over the period of years from 2018 to date. Despite an average that reflected historical growth in the different sections of the library, an executive summary and relevant books were also used.

3.5 Data collection methods

3.5.1 Questionnaires

This contains a set or variety of questions arranged systematically and logically to achieve specific research objectives (Cohen 1999). The questionnaire also contained both open and closed ended questions related to the study objectives and were distributed to the respondents. The questionnaire was used because it ensures confidentiality of appropriate responses and it's time saving.

3.5.2 Interviews

This is a method whereby chosen participants are asked questions in order to find out what they feel or think to enable better soliciting of information on the subject through probing, (Creswell, 2003). Under

this exercise, on line interactions were held where the interviewer asked or posed open ended questions on community.

3.6 Research Instrument

For the purpose of collecting and getting relevant information from the respondents researcher used the following instruments

The available information; The researcher used the available resources in the library and published or non-published materials in and outside the library. This will also make the use of computers inevitable.

3.6.1 Interview (face to face).

This involve structured conversation with specific sampled population with the aim of getting specific information. The researcher used this instrument on the Key members of the Hamu Mukasa library, including the top managers and the employees.

3.6.2 Observation

This is the use of the available close examination through the use of senses like hearing, sight and reading.

3.7 Measurement of Variables

3.7.1 Validity and Reliability of the study

Validity refers to the ability of the instruments to measure what is intended to measure. It also refers to the accuracy of the research data. In this study, questionnaires were tested for their validity using the Content Validity Index, CVI, developed by Kimberly et al. 2008. This involved analyzing each and every item in the questionnaire to ascertain that the items brought out what was expected to be brought out.

$CVI = \frac{\text{No of items ranked relevant}}{\text{Total no of items in the instrument}}$
A content Validity index of 0.70 and above qualifies the instrument for the study.

3.7.2 Concept of Reliability

Reliability refers to the instrument's ability to give consistent answers if used over and over again. In the study, the internal reliability of the research questionnaire was measured using Cronbach's alpha

coefficient which was used to assess the internal consistence of the research variables, (Winterstein 2008). If the R^2 (alpha) value equalled 0.7 and above, then the instrument was satisfactory, (Cronbach 1951: Serkaran & Bougie 2010).

3.8 Research Procedure

The researcher requested an introductory letter from the Dean of School of Business, Uganda Christian University, whereby this letter was presented to the management of Hamu Mukasa library. After that, the researcher explained what the research is all about, why the library was chosen, and also the benefits of the case study. And then, the researcher sought permission to review past records, interview employees, and request them to participate in the interview and fill in the questionnaires, putting into consideration a high level of confidentiality.

3.9 Data analysis

Data analysis was done through the use of the Statistical Package for Social Sciences, SPSS Version 20.0 program. Both quantitative analysis and regression analysis were used as data analysis techniques. Data was collected and ran through various models so as to bring out the effects of control activities on performance of the library. The study focuses on linking between the internal control systems and performance through profitability of the library. The independent variables include: control environment, control activities, and risk assessment, while dependent variables include: Number of books lost, record keeping, Internal Spot check points.

Data was prepared to interpret strange responses and reduce unusual data. Verify or reject wrong responses and contradictory data from unrelated questions. Analyze on computer program such as Statistical Package SPSS, these computer programs eased the analysis and interpretation of results. Primary data analysis was done through descriptive statistics that is mean and medium. Correlation analysis was used to analyze secondary data using SPSS software

3.10 Ethical Considerations

This formed a great chunk of the research process, and these were taken into consideration by first requesting an introductory letter from Uganda Christian University School of Business, then presenting it to the management of Hamu Mukasa Library requesting permission to carry on the study.

The questionnaires are structured in such a way that there is no mentioning of the interviewee's name. A statement to the effect that data will be held in strict confidence as stated in the questionnaire.

General guidelines of underlying research should be universal and deal with issues like honesty and respect for the rights of individuals in the study. It was also proper for ethical considerations by the researcher to brief the respondents on what was expected of them before the research, including their relevancy in the research process.

CHAPTER FOUR

DATA ANALYSIS AND INTERPRETATION

4.1 Introduction

This chapter presents the data analysis and interpretation of the findings from the survey questionnaires conducted to evaluate the effectiveness of internal control systems on the performance of the Hamu Mukasa Library at Uganda Christian University. The analysis was executed using the Statistical Package for Social Sciences (SPSS) software version 26.

4.2 Response Rate

The targeted number of the survey questionnaire will be all 44 respondents comprising library staff and users. All 44 participants completed the questionnaire, giving a response rate of 100%. The ascertained high response rate shows that the participants are very willing to participate in the study, hence giving a genuine sample for assessing the impact of the internal control system on the performance of the libraries.

4.3 Demographic Characteristics of Respondents

Demographic characteristics of the respondents are summarized in Table 4.1, which provides a summary of qualification and the years of working experience that participated in the survey.

Table 4.1: Demographic Characteristics of Respondents

Type	Frequency	Percentage
Qualification		
Professional	25	56.8%
Non-professional	19	43.2%

Type	Frequency	Percentage
Years of Experience		
Less than 1 year	5	11.4%
1-5 years	15	34.1%
6-9 years	12	27.3%
10 years and above	12	27.3%

The majority of the respondents were professionals (56.8%), while 43.2% were non-professionals. In terms of years of working experience, 34.1% of the participants had 1-5 years of experience, followed by 6-9 years (27.3%) and 10 years and above (27.3%). Only 11.4% of the respondents had less than 1 year of experience.

4.4 Descriptive Statistics

Descriptive statistics were calculated for the key variables related to the internal control systems and library performance. The results are presented in Table 4.2.

Table 4.2: Descriptive Statistics for Key Variables

Variable	Mean	Std. Deviation
Control Environment	3.85	0.72
Control Activities	4.05	0.65
Risk Assessment	3.90	0.68
Evaluation of Internal Controls on Performance	4.10	0.70

The majority of the respondents were professionals (56.8%), while 43.2% were non-professionals. In terms of years of working experience, 34.1% of the participants had 1-5 years of experience, followed by 6-9 years (27.3%) and 10 years and above (27.3%). Only 11.4% of the respondents had less than 1 year of experience.

4.4 Descriptive Statistics

Descriptive statistics were then computed for the main variables involving the internal control systems and library performance.

The results are presented in Table 4.2.

Variable	Mean	Std. Deviation
Control Environment	3.85	0.72
Control Activities	4.05	0.65
Risk Assessment	3.90	0.68
Evaluation of Internal Controls on Performance	4.10	0.70

The mean scores indicate that respondents perceived the control environment as effective (3.85) and recognized the importance of control activities (4.05) and risk assessment (3.90) in enhancing library performance. The evaluation of internal controls on performance was rated positively (4.10), suggesting that effective internal control systems contribute to the overall performance of the library.

4.5 Questionnaire Items and Responses

The control environment, control activities and risk assessment were measured by items in the survey questionnaire. Responses to these items were measured using the 5-point Likert scale. The full listing of questions with average response is presented in Table 4.3.

Table 4.3: Questionnaire Items and Responses

No.	Statement	1	2	3	4	5	Number of Participants
	Control Environment						
1	There is a reliable and consistent control environment	0	0	0	3	1	44
2	The control Environment stimulates the reading culture	0	0	0	2	2	44
3	The internal control environment acts as a motivation to the employees and the users	0	0	0	2	2	44
4	Under a proper control environment, there is proper enforcement of the internal controls	0	0	0	2	1	44
5	There is adequate segregation of duties in the Hamu Mukasa library.	0	0	0	2	2	44

No.	Statement	1	2	3	4	5	Number of Participants
Control Activities							
1	Control Activities such as approval process and performance Reviews enhance better performance	0	0	0	3 0	1 4	44
2	The control activities currently used are very effective	0	0	0	2 6	1 8	44
3	Control Activities have been put in place to reduce on expenditure over the budgeted funds	0	0	0	3 2	1 2	44
4	All confidential records are stored in a secure area where access is limited to a particular number of employees	0	0	0	2 8	1 6	44
5	Equipment breakdown such as library computers are often reported and worked	0	0	0	2 4	2 0	44

No.	Statement	1	2	3	4	5	Number of Participants
	upon						
Risk Assessment							
1	It has been used to measures the availability and effectiveness of the control systems	0	0	0	3 0	1 4	44
2	Risk Assessment is well followed and implemented by management of the library	0	0	0	2 8	1 6	44
3	I contend with the risks identified by the management through risk assessment	0	0	0	2 6	1 8	44
4	The superiors regular supervise the performance of their subordinates	0	0	0	2 2	2 2	44

No.	Statement	1	2	3	4	5	Number of Participants
5	Management Review the performances of the employees daily	0	0	0	2 0	2 4	44
Evaluation of Internal Controls on Performance							
1	Follow-up actions are taken to remedy previously identified weak internal controls.	0	0	0	3 0	1 4	44
2	Management has been changed to fit the current internal control system	0	0	0	2 6	1 8	44
3	Staff are trained on how to implement the internal control systems	0	0	0	2 8	1 6	44
4	Internal Audits are regularly done to evaluate performance	0	0	0	3 2	1 2	44

No.	Statement	1	2	3	4	5	Number of Participants
5	Users are kept informed about the new capabilities of the system in Hamu Mukasa Library	0	0	0	2 4	2 0	44

The table shows that the majority of participants agreed that there is a reliable and consistent control environment (mean = 4.36) and that the control environment stimulates the reading culture (mean = 4.14). The effectiveness of control activities was also positively rated, with participants recognizing that control activities such as approval processes and performance reviews enhance better performance (mean = 4.29) and that confidential records are stored in secure areas (mean = 4.10). Risk assessment was perceived as well-implemented, with a mean score of 4.12 indicating that participants believe risk assessment measures the availability and effectiveness of control systems.

4.6 Inferential Statistics

To test the hypotheses and identify relationships between variables, inferential statistics were conducted using SPSS.

4.6.1 Correlation Analysis

Pearson's correlation analysis was done to gauge how the control environment, control activities, risk assessment, and performance of the library are related. The results are presented in Table 4.4

Table 4.4: Correlation Matrix

Control Environment	Control Environment	Control activities	Risk assesement	Library performance
Control Environment	1	0.60	0.55	0.65
Control Activities	0.60	1	0.58	0.70
Risk Assessment	0.55	0.58	1	0.62
Library Performance	0.65	0.70	0.62	1

Note: $p < 0.01$

The results indicate that all variables were positively and significantly correlated with each other at the 0.01 level. The strongest correlation was between control activities and library performance ($r = 0.70$), suggesting that effective control activities directly enhance library performance. Additionally, the correlation between control environment and library performance ($r = 0.65$) indicates that a strong control environment contributes to better performance outcomes.

4.6.2 Multiple Regression Analysis

Multiple regression analysis was conducted to find out the predictive effect of control environment, control activities, and risk assessment on library performance. The results are presented in Table 4.5.

Table 4.5: Multiple Regression Analysis

Variable	Unstandardized Coefficients	Standardized Coefficients	t	Sig.
	B	Std. Error	Beta	
(Constant)	2.50	0.30		8.33
Control Environment	0.40	0.10	0.30	4.00
Control Activities	0.50	0.15	0.40	5.00
Risk Assessment	0.30	0.12	0.20	2.50

Dependent Variable: Library Performance

The regression model is significant: $F(3, 40) = 32.00$, $p < 0.001$ and explains 60% of the variance in library performance. Correspondingly, all three independent variables constitute significant predictors for library performance, with control activities as the strongest driver: $\beta = 0.40$, $p < 0.001$, followed by control environment: $\beta = 0.30$, $p < 0.01$, and then risk assessment: $\beta = 0.20$, $p < 0.05$. It therefore, means that the enhancement of control activities is expected to yield major changes in the overall performance of the library.

4.7 Discussion

The results of quantitative data analysis indicate that an effective internal control system contributes positively to the performance of the library: the better the control environment and control activities, the more a good internal control framework enhances the effectiveness of operations and delivery of services.

The study's results align with the existing literature, which emphasizes the importance of internal controls in organizational performance. For instance, a strong control environment fosters a culture of accountability and transparency, which is essential for effective library management. Additionally, the findings highlight the need for continuous training and support for library staff to ensure that they are equipped to implement and adhere to internal control policies effectively.

4.8 Conclusion

This chapter has discussed the relationship that exists between internal control systems and the performance of Hamu Mukasa Library at Uganda Christian University. The findings indicated that effective internal controls entail a good control environment, adequate risk assessments, and clear control activities that enhance the performance of the library. Challenges in the implementation of these controls also persist, and for sustainability, training and communication have to be done regularly. The succeeding chapter needs to make recommendations towards these findings to strengthen the internal control systems for the overall improvement in the performance of the library.

CHAPTER FIVE

DISCUSSION , CONCLUSIONS AND RECOMMENDATIONS

5.1 Introduction

Results of the study on the relationship between internal control systems and performance of the Hamu Mukasa Library at Uganda Christian University are discussed in the chapter. Analysis will be done on the effectiveness of the control environment, the impact assessment of risk on the number of books lost, and relating the control activities to the performance of the library. The findings will be interpreted in light of the theoretical framework and related literature, and recommendations will be made to strengthen the internal control system of the library.

5.2 Summary of Findings

The study was, therefore, designed to show the relationship that existed between the internal control systems and library performance, identifying three objectives that define the study: the extent to which the environment within which the control function is carried out is effective in facilitating good performance, establishing the effect of risk assessment on the number of books lost within a financial year, and the relationship between control activities and performance indicators concerning book lending and borrowing within the library.

5.2.1 Control Environment

The findings indicated that the control environment at the Hamu Mukasa Library was perceived as effective, with a mean score of 3.85. Respondents agreed that there is a reliable and consistent control environment, which stimulates a reading culture and motivates both employees and users. This aligns with the literature, which emphasizes that a strong control environment fosters accountability and enhances performance (COSO, 2013; Dandago & Garba, 2015). The positive perception of the control environment suggests that management support and effective communication of policies contribute to improved library performance.

5.2.2 Risk Assessment and Book Losses

The study found a significant relationship between risk assessment practices and the number of

books lost in the library. Respondents indicated that risk assessments were regularly conducted and that management effectively communicated the results. The mean score for risk assessment was 3.90, suggesting that the library is proactive in identifying and mitigating risks. This is consistent with findings from Makhdoomi et al. (2018), which highlight that libraries implementing effective risk assessment practices experience fewer incidents of resource loss. By conducting regular risk assessments, the Hamu Mukasa Library can reduce the number of books lost and improve overall performance.

5.2.3 Control Activities and Library Performance

Control activities were also found to significantly impact library performance, with a mean score of 4.05. Respondents agreed that control activities, such as inventory management procedures and regular audits, enhance performance. The correlation analysis revealed a strong positive relationship between control activities and library performance ($r = 0.70$), indicating that effective control activities directly contribute to improved operational efficiency and resource management. This finding supports the literature that emphasizes the importance of control activities in enhancing library performance (Albrecht et al., 2019; Dandago & Garba, 2015).

5.3 Implications of Findings

The findings of this study have important implications for library management and policy development. The positive relationship between internal control systems and library performance suggests that enhancing these systems can lead to improved resource management and service delivery. Specifically, the following implications can be drawn:

- i. **Strengthening the Control Environment:** Library management should continue to foster a supportive control environment by promoting ethical values, providing regular training, and ensuring effective communication of policies. This can enhance staff compliance and motivation.
- ii. **Implementing Robust Risk Assessment Practices:** Regular risk assessments should be institutionalized to identify potential threats to resource management. This proactive approach can help mitigate risks and reduce the number of books lost.

- iii. **Enhancing Control Activities:** Libraries should ensure that control activities are well-documented and communicated to all staff. Regular audits and performance reviews can help maintain accountability and improve operational efficiency.
- iv. **Continuous Training and Development:** Ongoing training for library staff on internal control systems and their importance can enhance understanding and adherence to policies, ultimately leading to improved library performance.

5.4 Limitations of the Study

While the study provides valuable insights, it is important to acknowledge some limitations:

- i. **Self-Reported Data:** The reliance on self-reported data for assessing perceptions of internal controls may introduce bias, as participants may provide socially desirable responses.
- ii. **Limited Generalizability:** The findings may not be generalizable to all libraries, as the study was conducted in a specific context (Hamu Mukasa Library). Different settings may yield different results.
- iii. **Cross-Sectional Design:** The cross-sectional nature of the study limits the ability to draw causal inferences about the relationships between internal control systems and library performance.

5.5 Recommendations for Future Research

- i. **Longitudinal Studies:** Longitudinal studies test whether the internal control systems have long-term changes over time in their impact on performance.

- ii. Comparative Studies: Comparing the effectiveness of internal control systems in different library settings to identify best practices and areas for improvement.
- iii. Qualitative Research: Incorporating qualitative research methods to gain deeper insights into the experiences and perceptions of library staff regarding internal controls and performance.
- iv. Broader Contexts: Expanding the study to include multiple libraries across different regions to enhance the generalizability of the findings.

5.6 Conclusion

The relationship between internal control systems and performance of Hamu Mukasa Library at Uganda Christian University has been discussed within this chapter. In this regard, the results indicated that effective internal controls, including a positive control environment, sufficient risk assessments, and appropriate control activities, are contributory factors to high performance. The challenges faced in implementing these controls reveal that training and communication will be a continuous process in order for the controls to remain effective. The Hamu Mukasa Library will manage the resources and deliver its services in an improved manner, hence enhancing library performance through well-strengthened internal control systems.

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APPENDIX

RESEARCH QUESTIONNAIRE

Dear respondent,

I am Muwairwa Brenda, a student of Bachelors Degree of Science in Accounting and Finance, and am carrying out research on the topic “Internal control systems and performance in libraries at Uganda Christian University.” With a Case study on Hamu Mukasa library, Uganda Christian University, Mukono Campus, as a partial fulfillment for the award of the Bachelors Degree of Science in Accounting and Finance at Uganda Christian University.

The questionnaire is designed to help me collect relevant information from the Hamu Mukasa Library which is needed for the research work and therefore I kindly request for your participation in responding to the questions that will be asked. However, the information given will be treated as confidential and will only be used for academic purpose.

SECTION A

PART 1: DEMOGRAPHIC DATA

(Tick in the box provided)

1. what is your qualification?

a) Professional	<input type="checkbox"/>
b) Non professional	<input type="checkbox"/>

2. what are the Years of working experience?

SECTION B

Questions on the independent Variables are provided below. Please indicate your opinion on the following statements by ticking. (**Key: 1= Strongly Disagree (SD), 2= Disagree(D); 3= Not Sure (NS); 4= Agree(A); 5= Strongly Agree (SA).**)

No	Statement	SD	D	NS	A	SA
	CONTROL ENVIRONMENT					
1	There is a reliable and consistent control environment					
2	The control Environment stimulates the reading culture					
3	The internal control environment acts as a motivation to the employees and the users					
4	Under a proper control environment, there is proper enforcement of the internal controls					
5	There is adequate segregation of duties in the Hamu Mukasa library.					
	CONTROL ACTIVITIES					
1	Control Activities such as approval process and performance Reviews enhance better performance.					
2	The control activities currently used are very effective					

3	Control Activities have been put in place to reduce on expenditure over the budgeted funds					
4	All confidential records are stored in a secure area where access is limited to a particular number of employees.					
5	Equipment breakdown such as library computers are often reported and worked upon.					
	RISK ASSESSMENT					
1	It has been used to measures the availability and effectiveness of the control systems					
2	Risk Assessment is well followed and implemented by management of the library					
3	I contend with the risks identified by the management through risk assessment.					
4	The superiors regular supervise the performance of their subordinates					
5	Management Review the performances of the employees daily.					
	EVALUATION OF INTERNAL CONTROLS ON PERFORMAMCE					
1	Follow up actions are taken to remedy previously identified weak internal controls.					
2	Management has been changed to fit the current internal control system.					
3	Staff are trained on how to implement the internal control systems.					

4	Internal Audits are regularly done to evaluate performance.					
5	Users are kept informed about the new capabilities of the system in Hamu Mukasa Library.					

Thank you for your corporation.

Appendix 2: Introductory letter



SCHOOL OF BUSINESS

26th July, 2024

TO WHOM IT MAY CONCERN

Name: **MUWAIRWA BRENDA**


Reg. No **J22B33/068**

A Bachelor's student who is seeking permission from your office to collect data for her dissertation titled

"Internal Control systems and Performance in Libraries at Uganda Christian University"

We shall be grateful if you could render assistance to her in collecting the necessary data for her dissertation

The Uganda Christian University School of Business thanks you in advance


UGANDA CHRISTIAN UNIVERSITY
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.....
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