

**AUDITING AND ACCOUNTABILITY OF PUBLIC FUNDS IN LOCAL
GOVERNMENTS: A CASE STUDY OF BUDADIRI TOWN COUNCIL SIRONKO
DISTRICT**

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DECLARATION

I **WONIALA DENIS** solemnly confirm and affirm that this Research Report is my original work and out of my effort and have never been presented to Uganda Christian University (UCU) or any other institution for Academic Purpose.

Signature:  DATE: 30/08/2024

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APPROVAL

This is to certify that **WONIALA DENIS** will carry out his Research exercise under my supervision and guidance and is now ready for submission to Uganda Christian University (UCU) as a requirement for award Bachelors in Business Administration.

Signature:



DATE: 30/08/2024

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ACADEMIC SUPERVISOR

DEDICATION

I do dedicate this research to my sponsors and all my family members for their moral, financial and spiritual support rendered to me especially throughout this academic life. I pray that the almighty God bless you all.

ACKNOWLEDGMENT

Thanks, and praises go to the Almighty God who has been with me from the beginning up to the end.

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LIST OF ABBREVIATIONS

BTC	-	Budadiri Town Council
DAET	-	Departmental Audit and Evaluation Team
FM	-	Finance Manuals
GAAP	-	Generally Accepted Accounting Principles
GAAS	-	Generally Accepted Auditing Standards
IAS	-	International Accounting Standards
ICPAU	-	Institute of Certified Public Accountants of Uganda
IFAC	-	International Federation of Accountants
ISA	-	International Standards of Auditing
LG	-	Local Government
MVA	-	Market Value Added
SAC	-	System Assurance and Control
UCU	-	Uganda Christian University

ABSTRACT

Despite of government effort to improve auditing functions within government, many government establishments are failing to provide accountability for public funds. This study determined the effect of auditing on accountability of public funds in Budadiri Town Council, Sironko district. The study was guided by three objectives which included ascertaining the level of auditing in Budadiri Town Council, Sironko district, to determine the level of accountability of public funds in Budadiri Town Council, Sironko district and to assess the relation between auditing functions and accountability in Budadiri Town Council, Sironko district. Data was collected from 80 respondents in Budadiri Town Council who included opinion leaders, DEC members and technical staffs. Data was collected using surveys and interviews. Study participants were identified using probability and non-probability sampling. The study employed a mixed research approach using descriptive study and case study designs and data processing was done through editing of the data which will be coded for further data analysis. Data from questionnaires was analyzed using both descriptive statistics while interview data was analyzed using frequency analysis by counting the number of times of responses had by the respondents. Findings showed that there is Auditing department in Budadiri Town Council and the department is fully functional and auditing staffs have control mechanism developed and updated to help enhance accountability of public funds. Findings also show that auditing staff report suspected frauds and errors and in professional way and auditing staffs takes on active role in risk control. Further, the study found that financial and accounting regulations are followed when spending money and financial reports are regularly produced as stipulated. Findings also revealed that payment of staffs is made in full and on time and assets of the organization are secure and yield revenue. Additionally, significant relationship between auditing and accountability of public funds exists in that auditing ensures that proper accounting regulations are followed and auditing influences the production of final reports. Findings also revealed that auditing influences preparation of financial statements at the end of every reporting period and this was mentioned in the findings by study participants and auditing ensures that assets of the organization are secure and yielding gross revenue. The study recommended that there is need for Sironko district local government to put in place an effective and functional auditing department in Budadiri Town Council and auditing staff should report suspected frauds and errors and in professional way and they should take on active role in risk control as well as cultivating a high degree of independence in their work.

CHAPTER ONE

INTRODUCTIONS

1.0 Introduction

This chapter presents information on the background of the study, statement of the problem, purpose of the study, objectives of the study, research questions, and scope of the study, significance of the study and definitions of the operational terms.

1.1 Background of the study

Research for Action has made extensive use of the right the public has under the Local Auditing and Accountability Act to inspect council accounts. We have also supported residents to file objections to spending they believe is not in the public interest, mainly LOBO loans, under the same accountability legislation that on paper gives the public the right to scrutinize council spending and participate in accountability processes.

Despite some successes in highlighting issues in council finances, we have serious concerns shared by residents we have supported that the LAA Act is not fit for purpose. We have not witnessed a single Auditors issue a public interest report or make a high court referral despite dozens of objections and the fact that Auditors raised concerns about the loans with each other and regulators. Local government in England has been audited by private companies since the closure of the Auditing Commission in 2015.

Accountability is particularly important due to the current funding crisis in local government. There is also a growing public debate on the role of private Auditors in the public sector and the lack of scrutiny over local government finance since the closure of the Auditing Commission. This is why we want to draw attention to this often-overlooked dimension in the severe democratic deficit in UK local government.

We also want to use what we have learned to contribute to the wider conversation on local democracy, accountability and participation. There is a danger of the pandemic leading to a permanent political restructuring where accountability is further eroded in the name of savings and

efficiency. It is crucial to counter that narrative with bold ideas on how local government could be shaped, and we want to work together with councilors, policy researchers and grassroots activists to rethink Auditing and accountability.

In leadership roles, accountability is the acknowledgment of and assumption of responsibility for actions, products, decisions, and policies such as administration, governance, and implementation, including the obligation to report, justify, and be answerable for resulting consequences. Accountability in terms of ethics and governance, is equated with answerability, culpability, liability, and the expectation of account-giving. As in an aspect of governance, it has been central to discussions related to problems in the public sector, nonprofit, private (corporate), and individual contexts. In leadership roles, accountability is the acknowledgment of and assumption of responsibility for actions, products, decisions, and policies such as administration, governance, and implementation, including the obligation to report, justify, and be answerable for resulting consequences.

In governance, accountability has expanded beyond the basic definition of "being called to account for one's actions". It is frequently described as an account-giving relationship between individuals, e.g. "A is accountable to B when A is obliged to inform B about A's (past or future) actions and decisions, to justify them, and to suffer punishment in the case of eventual misconduct."^[4]

Accountability cannot exist without proper accounting practices; in other words, an absence of accounting means an absence of accountability. Another key area that contributes to accountability is good records management. According to Bovens (2017), accountability is a duty that must inform about and justify the conduct of one's action to a given authority. It is the idea that an individual is responsible for their actions and, if that individual chooses unfavorable actions, they will face consequences. Accountability strives to promote a high level of work, promote honesty, encourage dependability, and garner trust from members around you.

Local governments' carryout Auditing which is done by external and internal Auditors, they are either appointed or employed by the government. Auditing plays a greater role in ensuring transparency, accountability, and efficiency in the use of public funds. Also regulating the level of financial performance by checking and proving fair preparations of the books of accounts, how resources are allocated and managed and either proper accounting procedure have been followed.

Auditing, as defined by various authors from a global, international, and national perspective, provides insights into the different dimensions and approaches to Auditing. Here are some definitions from prominent authors in the field

Historical study

Auditing originates from the Latin term “Audire”, which means “to hear,” - just as in ancient times Auditors used to listen to officers and people of authority to confirm the validity of their words. Over the years, the role of Auditing evolved to verifying written reports: specifically, the financial records of individuals and businesses. The Auditing origin can be traced back to the 18th century, when the practice of large scale production developed as a result of the Industrial Revolution. Systems of checks and counter checks were implemented to maintain public accounts as early as the days of ancient Egyptians, Greeks and Romans. The last decade of the 15th century was a crucial period during which a great impetus was given to trade and commerce by Renaissance in Italy, and the principles of double entry bookkeeping were evolved and published in 1494 at Venice in Italy by Luca Paciolo. This system of accounts was quite capable of recording all types of mercantile transactions.

The Industrial Revolution of England was another landmark in the history of trade and commerce. The industrial revolution led to a significant expansion in the volume of trading transactions which compelled the use of more money, and the ordinary trader was enforced to combine with the partnership with others. Consequently, a big enterprise was framed in the form of partnership firms and joint-stock companies. This growth of business enterprises before and after the revolution accompanied an improved accounting system. Besides British Companies made stockholders realize that an independent and impartial Auditing could well protect their interest. Such developments had a direct effect on the evolution of the practice of Auditing, but the Auditing of business accounts could not be standard until the 19th century.

A Royal Charter incorporated the Institute of Chartered Accountants in England and Wales on May 11, 1880. The key purpose of this incorporation was to prepare Auditors. In January 1923, the British Association of Accountants and Auditors got established, and a person could be fully competent to work as professional auditors after clearing this exam

These definitions highlight the common themes of independence, examination, evaluation, and communication of results in Auditing. They emphasize the importance of assessing financial information and providing assurance to stakeholders about its accuracy, compliance, and reliability.

Auditing is an independent objective assurance and consulting activity designed to add value and improve an organizations' operations (institute of internal Auditors 1999). The scope of internal Auditing should be to cover the systematic review appraising and reporting on adequacy of system of managerial, financial, operational and budgetary controls and their reliability in practice (ACC internal Auditing bulletin 1999).

Theoretical Study

Mueller German and gay meek (2021), defines internal Auditing as a financial process by which an independent person (Auditors) gather information or evidence to form an opinion about how well the set of financial statement confirm to generally accepted accounting (GAAP).

Douglas (2019) defines internal Auditing functions as an independent appraisal function established within an organization to examine and evaluate the efficiency, economy of management control system. He further described internal Auditing functions as a service to an organization that provides management wither-assurance that internal control systems are adequate for the need of the business and are operating satisfactorily.

Internal Auditing manuals (2020), defines internal Auditing as an independent examination of books of accounts of the organization by the internal Auditors to ascertain whether records were kept as per the companies Act.

Financial performance is differently defined and in this study, it is confirmed to how financial resources are controlled and utilized through efficient budget management and accountability to achieve organizational goals. Performance is how competent, efficient, integrity and honesty the organizational members are at utilizing the existing resources and procedures to carryout tasks, duties and responsibilities and operations to achieve organizational goals and objectives (Arvey and Murphy 1998, magaghan 1987).

Financial performance was considered in terms of measures like profitability (using absolute and relative measures), liquidity (using liquidity ratios like current liquidity ratios, acid test ratios, the

ease with which the entity settles its' financial obligations) and accountability (in terms of financial accountability) ACC - managerial finance paper 8, 1998 and panndy, 1996). It is therefore important to note that lack of adequate Auditing functions in terms of effectiveness, efficiency and economy has led to poor accountabilities in local government case study Budadiri Town Council.

Auditing protects organizations from Manuplication, detects errors and frauds, this reduces mismanagement of funds hence good financial performance. But in BTC this is not the case because of weak internal Auditing hence leading to poor accountability. Auditing also helps in asset assessments, safety and proper use of it. In BTC this is not the case where assets are not assessed poor used leading to poor accountability. Auditing ensures that procurement process procedures are followed, which is not the case in BTC were procurement procedures are poor leading to poor accountability.

Auditing ensures the proper international accounting standards are followed leading to good accountability. But in BTC this is not the case were IAS are not properly followed leading to poor accountability.

1.2 Statement of the problem

Every government entity has to keep proper books of accounts, safe guard assets and financial records in relation to and should balance its' accounts within four (4) months period to prove it's' efficiency. But in BTC, proper books of account are not kept; this is evidenced with high cases of embezzlement, mismanagement of public resources (assets), high level of frauds and errors, corruption, poor budgeting of funds and poor staff payments which not yet detected. It's upon these that the researcher investigates on the level of Auditing in curbing the major problem of accountability leading to poor performance in Budadiri Town council.

1.3 Purpose of the study

To determine the effect of auditing on accountability of public funds in Budadiri Town Council, Sironko district

1.4 Objectives of the study

- I. To ascertain the level of auditing in Budadiri Town Council, Sironko district

- II. To determine the level of accountability of public funds in Budadiri Town Council, Sironko district
- III. To assess the relation between auditing functions and accountability in Budadiri Town Council, Sironko district

1.5 Research questions

- I. What is the level of auditing in Budadiri Town Council, Sironko district
- II. What is the level of accountability of public funds in Budadiri Town Council, Sironko district
- III. Explain the relation between auditing functions and accountability in Budadiri Town Council, Sironko district

1.6 Contextual Scope of the study

This consisted of content, geographical and time scope

1.6.1 Content scope

The study focused on the auditing and accountability of public funds in local governments, Auditing being an independent variable while accountability a dependent variable.

1.6.2 Geographical scope

The study was carried out in Budadiri Town Council local government is located long Budadiri - Masaba road in Sironko district North of Mbale City in Eastern Uganda and is approximately 207 km from Capital City of Uganda, Kampala.

1.6.3 Time scope

The study covered a period of 3 years from 2021-2024 which will be enough for the information to be gathered.

1.7 Significances of the study

The study may have the following significance upon completion.

The results of the study may go a long way in helping local governments to strengthen the implementation of rules and regulation regarding accountability of public funds

It may also help to form a basis for future policy planning and negotiations with various stakeholders on the need to improve audit functions in local governments

The findings of the study may provide useful and practical information to planners and decision makers that would inform policy thinking and practice as far as the improving the oversight role of auditing is concerned

The study may contribute to the existing body of knowledge on the effect of auditing on accountability for public funds

The study may provide information to future researchers who intend to carry out research on sexual harassment on children's welfare

1.8 Conceptual Framework

This model shows the relationship between auditing and accountability. The independent variable is Auditing and Accountability is a dependent variable.

Comprehensive quality audit checklist should include compliance with standards, documentation reviews, process evaluation/ verification, objective evidence, non-conformity identification, structured format and criteria-based items.

Accountability standards include; transparency, responsibility, participation, inclusion, equity and effectiveness, quality

INDEPENDENT VARIABLE

DEPEDENT VARIABLE

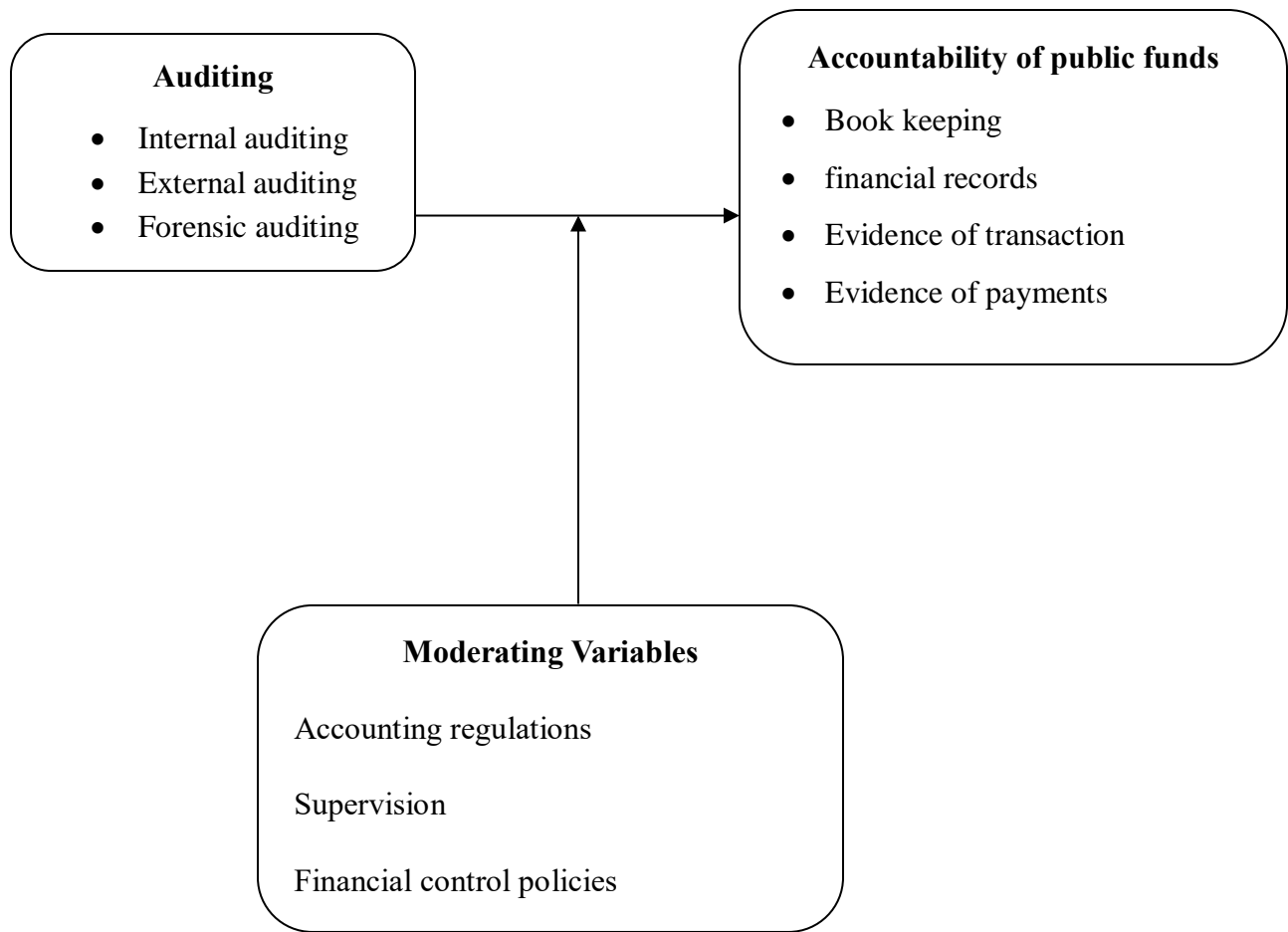


Figure 1. 1 Conceptual framework

Source: Adapted from Mugenda and Mugenda (2024)

The conceptual framework above, demonstrate the influence of auditing on accountability of public funds. Auditing is an Independent Variable with parameters of internal auditing, external auditing and forensic auditing. While the independent variable accountability of public funds with parameters of book keeping, financial records, evidence of transaction and evidence of payments. The conceptual framework has been drawn on the assumption that if auditing is effectively and efficiently conducted, it can lead automatically to improvements in many indicators of accountability of public funds and the reverse is undoubtedly true.

CHAPTER TWO

LITERATURE REVIEW

2.0 Introduction

This chapter has extraction of various literatures of other authors, magazines, newspapers in order to put more light on the insight of the topic for the purpose of comparing the roles of internal auditing, financial performance, relationship between internal Auditing roles and financial performance to what is on the ground in the area of study.

2.1 Theoretical literature reviews.

International Federation of Accountants (IFAC): "Auditing is the independent examination of financial information of any entity, whether profit-oriented or not, and irrespective of its size or legal form, when such an examination is conducted with a view to expressing an opinion thereon."

International Standards on Auditing (ISA): "Auditing is the process of obtaining and evaluating evidence regarding assertions about economic actions and events to ascertain the degree of correspondence between those assertions and established criteria and communicating the results to interested users."

L.R. Dicksee. "Auditing is concerned with the verification of accounting data determining the accuracy and reliability of accounting statements and reports". Taylor and Perry – "Auditing is defined as an investigation of some statements of figures involving examination of certain evidence, so as to enable an Auditors to make a report on the statement". Spicer and Pegler : Auditing is such an examination of books of accounts and vouchers of the business, as will enable the Auditors to satisfy himself that the balance sheet is properly drawn up, so as to give a true and fair view of the state of affairs of the business and that the profit and loss account gives true and fair position.

The Institute of Certified Public Accountants of Uganda (ICPAU): "Auditing is an independent examination of financial statements, including the underlying records and supporting evidence, to determine whether they present fairly the financial position, results of operations, and cash flows

of the Audited entity, in accordance with the applicable financial reporting framework." The Auditors General of Uganda: "Auditing is an objective examination of financial statements and the underlying records to provide a reasonable level of assurance on the accuracy, reliability, and fairness of the financial information, as well as compliance with relevant laws and regulations."

Internal Auditing is an effective tool of internal control, though it's only available in large organizations that can afford the expense of setting up independent internal Auditing department. This department is not part of the accounts department and duties of these Auditors are regular examinations of all accounts' records, verification of all accounts that are properly authorized and making Auditing reports.

The IIA (2022), definition of internal Auditing which now states that "internal Auditing is an independent, objectives, assurance and consulting activities designed to add value and improve an organizations' operations. It helps an organization accomplish its' objectives by bringing a systematic, discipline approach to evaluate and improve the effectiveness of risk management, control and governance process. Adam (2024) suggested that the setting of Auditing departments by the organization is one of the ways that were recommended for effectiveness of the organizational resources.

American city and country machine (February 2019), states that the Auditing arm functions in local government is an essential element of public finance control and accountability by independently reviewing the reports on programs, functions, activities and organizational Auditors, provide the public elected officials and management with a fair objective and reliable assessment of local government performance. In addition, the opportunity for independent review strengthens the managers' credibility when they provide information about performance and results of services they provide.

Ramaswany (1994) state that Auditing is done in most organization by internal Auditors and their role is majorly to report on any weaknesses in the whole organizational systems financially or others. An internal Auditors therefore reports whether the policies, procedures and other activities are adhered to and whether the established internal controls are adequate and workable.

Paula (2016) argued that Auditing is an instrument of financial control. It acts as a safe guard on behalf of proprietors against extravagance, careless on the part of appropriation agents in realization of his or her money of other assets. It ensures on proprietors behalf that the accounts maintained represents facts and expenditure have been incurred with due regularities and appropriating. It improves the working of accounting financial report and internal control systems of local government in respect of its size or legal forms.

Price water house Auditing report on Canadian ministry of agriculture (2007), state that the objectives of this Auditing as set by review branch and approved by the departmental Auditing and evaluation team (DAET) were to assess, The adequacy of the process in place is to track and value in time contribution received with corroborative research partners, compliance with departmental and central agencies, directives and reliability of information for decision and reporting purposes.

2.2 The concept of accountability

Accountability is a concept that has been defined by various authors in different contexts. Here are some definitions of accountability provided by different sources: Encyclopaedia Britannic defines accountability as the principles according to which a person or institution is responsible for a set of duties and can be required to give an account of their fulfillment to an authority that is in a position to issue rewards or punishment.

According to an article on vocabulary.com, accountability is a form of trustworthiness; the trait of being answerable to someone for something or being responsible for one's conduct. The range, an online publication, describes accountability as "obligation or willingness to accept responsibility for one's action.

Adobe work front, in the context of project management, defines accountability as the individual who has the authority and veto power over a task, while responsibility refers to the person(s) who actually completes the task. The study "mapping accountability; core concept and subtypes" defines accountability as an obligation to inform about and justify one's conduct to an authority.

According to Dixon et al (2020), say appropriate performance measures are these which enable organization to direct their actions towards achieving their strategic objectives.

Kotey and Meredith (2017), contends that performance is measured by either subjective or objective criteria. Arguments for subjective measures include difficulties with collecting quantitative performance data from small firms and with reliability of such data arising from differences in accounting methods used by firms. Kent (2021) found out that, objective performance measures include indicators such as profit growth, revenue growth, return on capital employed. Stern Stewart and company created market value added (MVA), a measure of the access value of accompany has provided to its shareholders over the total amount of their investment.

2.3 The relationship between auditing and accountability

According to marketing authority (2023), the performance of an organization will depend on a verity of factors such as type of the business, the performance of the economy and whether the company is affected by the external factors such as world price. This therefore means that the number of factors impact directly on small organizations.

Reager (2016), argues that in identifying weak and over looked controls, internal Auditing often leads to process improvement discoveries or efficiency break through and that exchange with internal Auditors and provides employees with new perspectives on their position triggering idea for process improvements or new business opportunities.

McNamee and selim (2020), stated that managers are in an increasing complex and global environment and risk is a central element of corporate governance. The emergence of risk management as a key organizational process gives the internal Auditing professionals' a unique opportunity to shift its focus from control of functional areas to risks. The new paradigm recognizes that risk is the driver of organizational activities and corporate governance is the organizations' strategic response to risk.

According to meletta (2024), Auditing committees and management teams are now looking for improvement opportunities within the Auditing department and internal Auditing leaders are searching for new ways to manage ongoing performance. This can be achieved designing an effective performance measurement framework, implementing quality assurance programs and embedding import initiatives in department workflow.

Aggrery (2022), noted that internal Auditing is very vital for defending the performance of the organization, Auditing report should be perceived to be free and fair and this independence on the essence of proper internal control for better effective performance.

Proper audit has a distinct role in promoting accountability and ensuring the best use of public money by providing credibility to the information reported by or obtained from management through objectively acquiring and evaluating supporting evidence. According to Hill (2017), says that efficient use of resources or revenue once funds have been acquired and allocated implies good Auditing activities so as to achieve organizations' objectives.

Pondy (2020), postulates that performance and production on one side, internal Auditing other functions on the other, almost all kinds of organization and use of funds. Ruma (2022), notes that internal Auditing keep an organization on course towards its objectives and surprise along the ways, he further asserts that internal Auditing promotes effective and efficiency operations reduces the risk of assert loss and helps to ensure free reliability of performance and compliancy with laws and regulations of the organization.

2.4 Conclusion

In the light of the literature review above, there seems to be a missing gap between Auditing and Accountability in Budadiri Town Council. And yet there is a positive relationship between the two variables if the gap is closed that is why the researcher decide to carryout research to bridge the missing gap. Especially Auditors' independence, Auditing having blood relationship with client and poor Auditing planning.

Auditing's role in ensuring public sector accountability and transparency by providing an independent assessment of an organization's financial reporting, internal controls and compliance with relevant laws and regulations and regulations. It also facilitates oversight and governance in the public sector by providing over

CHAPTER THREE

METHODOLOGY

3.0 Introduction

In this chapter, the research highlighted in various methods employed to the study to ensure that data collection reflects the reality. This included the following; research design, area of study, population study, sampling size and techniques, data sources, data collection instruments, procedures and limitation of the study.

3.1 Research design

The researcher used both qualitative and quantitative approach to the study. In particular a survey research design to be adopted by the researcher because it enables collection of data from a wider sample population within a short period of time

3.2 Area of study

The study was carried out from Budadiri Town council, Sironko district, neighboring north of Mbale district, in Eastern Uganda off around 207 km from the capital city Kampala, and it is where the researcher got such information.

3.2 Study Population

The population consisted of 85 opinion leaders, 05 DEC members, and 10 technical staffs were chosen to participate in this study. The study population was drawn from Budadiri Town Council, Sironko district.

3.3 Sample size

The total population (N) was 100 people and therefore the sample population was 80 respondents, that is to say; 70 opinion leaders, 05 DEC members and 05 technical staffs using Krejcie and Morgan (2020) methods of determining sample size from the population (Sarmah & Hazanka, 2022). The sample size was reached at by means of a table for ascertaining sample size by Krejcie and Morgan(1970) (see attached Appendix V). The sample size from each category of respondents was ascertained as shown in table 3:1 below.

Table 3.1 Summary of sample size and sampling techniques

Category	Sample population	Sample size	Sampling technique
Opinion leaders	85	70	Simple random sampling
DEC Members	05	05	Purposive sampling
Technical staffs	10	05	Purposive sampling
Total	100	80	

Source: Primary data, 2024

3.4 Sampling Techniques

3.4.1 Purposive sampling

Purposive sampling is a non-probability sampling method. This is a form of sampling technique that allows the researcher to use cases that have the required information with respect to the objectives of the study (Creswell, 2024). In this study, subjects were therefore be handpicked they are informative and they possess the required characteristics. Purposive sampling technique was used to select 05 DEC members and 05 technical staffs. These respondents purposively sampled because of their positions and the researcher was able to get in-depth information that helped to answer the research questions.

3.4.2 Simple Random sampling

Simple random sampling is a type of probability sampling in which the researcher randomly selects a subset of participants from a population. Each member of the population has an equal chance of being selected. Data is then collected from as large a percentage as possible of this random subset (Mugende and Mugenda, 2019). Simple random sampling was used to get 70 opinion leaders from Budadiri Town Council, Sironko district. The goal of simple random sampling technique is to give every participant a chance to participate in the study. It involved giving a number to every subject of the accessible population, placing the numbers in the container and then picking any number at random. The subject corresponding to the numbers were then included in the sample. This sampling technique was used because it enabled the researcher to get a representative sample for

the research study and it allowed generalizability to a larger population with a margin of error that was statistically determinable.

3.5 Data sources

Data for research was obtained from both primary and secondary sources.

Primary sources

The primary data was collected through use of questionnaires issued, observation, observing what is transpiring in the office and also through interviewing them on how work of auditing goes on and how it's influencing the organization especially during decision making and meetings.

Secondary source

By this source, data was got from past kept records and documents of the organization. These records and documents include; Auditors' reports, cash books, bank reconciliation statements, receipts, budgets and cash statements of the organization.

3.6 Data collection instruments

3.6.1 Questionnaire Survey

The research used questionnaire survey data collection method. The questionnaire survey comprised closed ended questions which were answered by teachers. Questionnaires are regularly used in social research. This method allows the researcher to cover the respondents rapidly and cheaply (Bordens & Abbott, 2023). The researcher used self-administered questionnaire as a research tool to collect data from 70 opinion leaders. The questionnaire consisted of an introductory note. Section A for respondents' demographic information, Section B, C and D had questions on study variables. The researcher got a list of 69 parents identified through probability sampling to whom the questionnaires will be administered.

According to Fisher (2024), a questionnaire is used because it is easy to administer, not so expensive, and helped to collect unbiased data. The nature of the questions was in form of

structured and close ended questions where by a 5 Likert scale of measurement was on close ended questions based on a scale of strongly agree (5), agree (4), unsure (3), disagree (2), strongly disagree (1). Questionnaires were used because they allowed respondents to provide firsthand information which is free of bias and it is also easy to use

Table 3: 2 Likert Scale, Coding, and Interpretation

Scale	Coding	Mean	Interpretation
Strongly agree	5	4.20-5.00	Very high
Agree	4	3.40-4.19	High
Unsure	3	2.60-3.39	Moderate
Disagree	2	1.80-2.59	Low
Strongly disagree	1	1.00-1.79	Very low

Source: Primary Data 2024

3.6.2 Interviews

Other data was collected through interviews with the help of an interview guide. An interview guide is a research instrument that contains a set of questions on defined issues under study that are put to respondents on face to face basis (Saunders, et al, 2019). An interview guide collects data that supports the researcher through directing an interview process towards the objectives and issues regarding the study (Etyang, 2018). The interview guide consisted of open-ended questions and it was answered by 05 DEC members, and 10 technical staffs. The interview guide helped the researcher to assess whether all questions had been asked or not. Interviews were administered in 05 DEC members and 10 technical staffs because this category of study population had more knowledge that could not be fully captured using questionnaires.

3.7 Data collection procedure

The researcher got a letter from the department of social sciences to allow for data collection. Thereafter, the researcher sent consent letters to the responders requesting for them to participate in the study. Raw data was then be compared and coded before data analysis was done. During

editing, points of views of the responders that seemed unclear were returned to them for checking so as to make certain of the meaning of the seemingly ambiguous replies. Thereafter, the researcher writes a report to be submitted to the department for examination.

3.8 Data Processing and Analysis

3.8.1 Quantitative data analysis

Any data that is presented in numerical form like statistics, percentages among others are referred to as Quantitative data. Quantitative data got from questionnaires was computed into frequencies, counts and percentages. The initial step in preparing this data is coding. This involved allotting numbers to the respondents' responses in order that they can be fed into a database (Sekaran & Bougie, 2019). Responses were fed into a data base after they are coded. Raw data was entered using the SPSS Data Editor. Data was presented using different methods such as simple frequency tables which ultimately helped to measure the effect of auditing on accountability of public fund in Budadiri Town Council, Sironko district. This was because data presentation requires clear portrayal of the findings presented, and the listed methods above clearly fulfill that purpose.

3.8.2 Correlations and Regression Analysis

Correlations and regression analysis was used to analyze and measure the degree of relationship between socio-cultural factors and early marriages because it is the most appropriate and presents minimal interference by the researcher and it gave no room for manipulation of data. This type of inferential statistics is easy to compute and interpret and they also help in making conclusions. Descriptive statistical techniques (frequencies and percentages) were used to analyze field data from questionnaires and assisted in the interpretation of data.

3.8.3 Qualitative data analysis

On the other hand, qualitative data gathered from open-ended questions in the interview guides was arranged into themes and presented in narrative format. A style called content analysis was used to test the validity and authenticity. Data in form of words is Qualitative data. The initial step in analysing this data is cutting it down through coding and categorization. Data reduction is the procedure of choosing, ciphering and placing data into categories. Coding is the analytic procedure by which the qualitative data that the researcher had gathered is cut down (Sekaran & Bougie,

2018). The intention of coding is to help the researcher to make conclusions that are meaningful on the data. Codes are labels assigned to units of text. These are then placed in groups made categories. Categorisation is the procedure of organising, arranging and classifying coding units. Codes and categories can be formulated both inductively and deductively. Data display was comprised of displaying data that had been reduced in an organised, digested way. Drawing of conclusions was the last activity of analysis in the process of analysing data qualitatively.

3.10 Ethical considerations

The following ethical considerations were looked at by the researcher during the research.

3.10.1 Informed consent and voluntary participation: The researcher sought consent from the respondents to involve in the research not just forcing them to participate. Informed consent is the basis of ethical research (Denzin & Lincoln, 2016). The people participating in the study were made aware of what the study was about, its purpose, usage of the data, and any consequences that could arise from it (Fleming, 2018). The researcher furnished the respondents with information on the reason for the research and the procedure of collecting data. The participants were allowed enough time to ask questions and have any concerns addressed. The respondents exercised free will in deciding whether to participate in research activity or not. All people to be involved in the research were given written informed acceptance.

3.10.2 Confidentiality: Confidentiality is looked at by Walford (2018) to mean information that is private and is not to be divulged to others. Whatever has been said in confidence must remain confidential. The researcher assured the respondent that information offered by the respondent will not to be passed on to another party (third party) without consent of the respondent. Their identity and response were made confidential and anonymised through the use of numbers or through pseudonyms.

3.10.3 Anonymity: Anonymity, termed more appropriately as pseudonymity, is defined by Wiles (2023) as a major means used by the researcher to safeguard the confidentiality of responders by using pseudonyms. Anonymisation is one of the kinds of confidentiality, comprising of identity concealment of research responders (Saunders, Kitzinger, & Kitzinger, 2020). The researcher ensured that all respondents are anonymous implying that their identities are not known and not

salient in the study. Withholding the identity of respondents is a guarantee that their statements are authentic (Taylor, 2019).

3.10.4 Plagiarism: The researcher ensured that all written work was original and without any borrowed and manipulated texts, results or even expressions. The researcher made sure that, all words and publications of the author were given their due acknowledgement (Mugenda & Mugenda, 2016). The researcher subjected the written works to the turn it in software and make sure it was 15% or less compliant of plagiarism material.

3.11 Variable Measurement

The researcher used standard deviation and the variance to measure variability. Standard deviation will involve subtracting the mean from each score to obtain the deviation. Deviation will be squared and the sum be divided by the total degree of freedom. Variance will help to determine whether the scores are close or spread out and the following formula was used.

$$S^2 = \frac{\sum(X_1 - X)^2}{n - 1}$$

n – 1

Where S^2 = Sample variance

S = Sample standard deviation

X_1 = each value or score

X = Sample means

n = Sample size

n – 1 = Degree of freedom

CHAPTER FOUR

DATA PRESENTATION, ANALYSIS, AND INTERPRETATION

4.1 Introduction

This chapter presents information on data presentation, analysis and interpretation which based on the objectives of the research study

4.2 Questionnaires return rate

A total of 80 respondents were targeted with 69 teachers and 6 school administrators participated in the study. However, the questionnaire was used to collect data from teachers and school administrators. The results of questionnaire return rate were presented in the table 4.1 below:

Table 4.1 Questionnaire Return Rate

Respondents	Returned	Not returned
Opinion leaders	70 (100%)	0(0%)
Total	70 (100%)	0(0%)

Primary data, (2024)

The table 4.1 above shows that all the questionnaires were returned by teachers and school administrators. This shows that data was collected from all the intended teachers and school and therefore this was a good representation as proposed by the researcher. The researcher made a follow up of the distributed questionnaires so as to ensure that respondents returned them.

4.3 Background characteristics of the respondents

The first part of this chapter is a presentation and analysis of preliminary data obtained from the study. It includes the background information of the respondents and the variables involved are age (in years), gender of respondents, educational level and marital status. Data obtained has been presented in tables below.

Table 4.2: Frequency and percentage distribution of Respondents' background information

Variables	Category	Frequency	Percent (%)
Age	21- 29	17	21
	30-39	20	25
	40-49	43	54
Marital Status	Single	18	23
	Married	26	55
	Widow	21	33
	Separated	15	19
Education level	Primary	31	39
	Secondary	38	48
	Post-Secondary	11	14
Sex	Male	51	64
	Female	29	36

Source: Primary Data (2024)

The respondents were asked to indicate their sex by ticking the appropriate column they belonged. The purpose was to find out the number of males and females who actually participated in the study.

Table 4.2 contains the age distribution of respondents who participated in the study. The purpose was to find out the average age of respondents in the study area. Table 2 show that the majority

54% of the study respondents were between 40 to 49 years of age. The findings of the study imply that since majority of the respondents were 40 years above, this mean that they were mature enough and information acquired from them was reliable and trustable.

Findings in table 4.1 above show that the majority (55%) of respondents were married. Marital status has an implication on data collected for the research study as married people gave their opinions from an informed point of view on issued associated with early child hood education.

Further, according to the findings of the study in table 4.1 shows that majority of the respondents have attained some level of education whose opinions and views regarding access to reproductive health can be trusted. This is in line with Umar (2021) who argued that it is important in social investigation research to involve people that have attained an acceptable level of literacy and numeracy in order to be in position to understand and interpret content in the questionnaire and give valid responses.

The study findings revealed that out of the 80 respondents who participated in the study, majority 64% were males. The finding means that there are more male than females who participated in the study, studies have revealed that males and females have different attitudes and views towards the early marriages and since females are home makers, they tend to remain at home and this explains their low level of access to reproductive health (Singer, 2020).

4.2 Internal auditing

The first objective in this study was to ascertain the level of auditing in Budadiri Town Council local government. The findings from respondent's opinion accompanying variables under this objective were summarized as follows:

Table 4.3: Showing respondent’s opinion on level of internal auditing

Statements	SD (%)	D (%)	N (%)	A (%)	SA (%)	Mean	Std. Deviation
There is Auditing department in Budadiri Town Council	3	9	16	49	3	3.500	.8859
Auditing staff has control mechanism developed and updated	4	30	22	23	1	2.838	.9473
Auditing staff report suspected frauds and errors and in professional way	5	6	14	38	17	3.700	1.083
Auditing staffs takes on active role in risk control	2	12	22	41	1	3.387	.8786
there is auditor’s independence in their work	1	3	5	49	22	4.100	.7730
Average Mean						3.60	0.806

Source: primary data, (2024)

Table 4.3 above shows a summary of respondent opinion on how dowry payment affects early marriages in early marriages. The finding from respondent’s opinion accompanying variables under this objective were discussed and explained as follows:

There is Auditing department in Budadiri Town Council

The study investigated whether there is Auditing department in Budadiri Town Council. According to the findings in table 4.3 above, 49% of the respondents agreed that there is Auditing department in Budadiri Town Council, 3% disagreed, 16% were neutral, while 9% disagreed and 3% strongly agreed to the statement.

Therefore from the above findings, it is noticeable that there is Auditing department in Budadiri Town Council with similar findings obtained from interviews conducted with technical staffs. In

support of this finding MoFPED (2021) opined that there is Auditing department in Budadiri Town Council OF Sironko district

Auditing staffs have control mechanism developed and updated

The study also investigated whether auditing staff have control mechanism developed and updated and from the findings, 23% who were the majority agreed that auditing staff have control mechanism developed and updated, 1% strongly agreed, 22% were neutral and 30% disagreed while 4% strongly disagreed to the statement.

From the above findings it means that auditing staff have control mechanism developed and updated. Even the data collected from interviews show auditing staffs have control mechanism developed and updated. Greinert (2017) equally agrees with the findings that auditing staff have control mechanism developed and updated

Auditing staff report suspected frauds and errors and in professional way

On whether auditing staff report suspected frauds and errors and in professional way, 38% of the respondents agreed to the statement noting that auditing staff report suspected frauds and errors and in professional way, 6% disagreed, 14% were neutral and 17% strongly agreed and 5% strongly disagreed to the statement.

This finding imply that auditing staff report suspected frauds and errors and in professional way (38%) agreed and data collected from interviews also show that auditing staff report suspected frauds and errors and in professional way. In line with the above findings, Bray, et al. (2019) opined that auditing staff report suspected frauds and errors and in professional way.

Auditing staffs takes on active role in risk control

This variable investigated whether auditing staffs takes on active role in risk control and results show that 41% and 1% of the respondents agreed and strongly agreed to the statement noting auditing staff takes on active role in risk control while 22% were neutral. However, 2 % strongly disagreed to the statement.

Therefore, the findings of the study imply that auditing staffs takes on active role in risk control. Even findings obtained from interviews show that auditing staffs takes on active role in risk control. This is in line with the findings of Okiiria and Okiidi (2017) who opined that auditing staffs takes on active role in risk control

There is auditor’s independence in their work

Respondents were also asked to find out whether there is auditor’s independence in their work. Table 4.6 above shows 49% of the respondents who agreed that there is auditor’s independence in their work, 22% of the respondents strongly agreed and 5% were neutral. 3% agreed and 1% of the respondents strongly disagreed that there is auditor’s independence in their work

The above findings of the study therefore imply that there is auditor’s independence in their work and similar results were obtained from face to face interviews. In a related study, Gupta (2019) further commented that there is auditor’s independence in their work

4.3 Level of accountability of public funds

The second objective in this study was to determine levels of accountability of public funds. The findings from respondent’s opinion accompanying variables under this objective were summarized as follows:

Table 4.3: Showing respondent’s opinions on level of accountability of public funds

Statements	SD (%)	D (%)	N (%)	A (%)	SA (%)	Mean	Std. Deviation
The financial and accounting regulations are followed when spending money	3	15	10	50	2	3.5	.8859
The financial reports are regularly produced as stipulated.	4	15	1	38	22	2.8	.9473
The payment of staffs is made in full and on time.	5	3	14	51	7	3.7	1.0838

The assets of the organization are secure and yield revenue	2	9	2	54	13	3.4	.8786
Accountability is given for the resources entrusted with.	14	7	8	40	22	3.5	
Average Mean						3.5	0.871

Source: primary data, (2024)

The financial and accounting regulations are followed when spending money

The researcher investigated whether the financial and accounting regulations are followed when spending money. From the study findings presented in table 4.3 above shows that the financial and accounting regulations are followed when spending money as majority of respondents (50%) of the respondents agreed to the statement noting that the financial and accounting regulations are followed when spending money. 2% strongly agreed and 10% of the respondents was neutral, 15% disagreed and 3% strongly disagreed.

As evidenced from the above findings, majority of the respondents (50%) strongly agreed that the financial and accounting regulations are followed when spending money and similar data was obtained from interviews. As Abagi (2017) noted the financial and accounting regulations are followed when spending money

Financial reports are regularly produced as stipulated

Respondents were asked whether financial reports are regularly produced as stipulated and 38% of the respondents agreed noting that financial reports are regularly produced as stipulated and, 22% of the respondents agreed, while other respondents who constituted 1% were neutral, 15% who were the majority agreed and 4% strongly disagreed that financial reports are regularly produced as stipulated and

Therefore from above findings, financial reports are regularly produced as stipulated and with similar results obtained from interviews. This is in support of the study done by Bayrak (2020) he opined that financial reports are regularly produced as stipulated

The payment of staffs is made in full and on time

Also, respondents were asked on whether the payment of staffs is made in full and on time, according to the findings, 8.8% of the respondents disagreed that the payment of staffs is made in full and on time., 28.8% of the respondents were neutral, whereas 48.8% agreed and 13.8% strongly agreed that the payment of staffs is made in full and on time.

Furthermore, results from interviews also indicated similar opinions that payment of staffs is made in full and on time. The above findings are in agreement with Khan (2021) where he observed that payment of staffs is made in full and on time.

The assets of the organization are secure and yield revenue

The study further investigated whether assets of the organization are secure and yield revenue and from the research findings in table 4.7, 54% of the respondents agreed noting that assets of the organization are secure and yield revenue, 13% disagreed, 2% were neutral, while 9% of the respondents disagreed and 2% of the respondents strongly agreed that assets of the organization are secure and yield revenue

The findings of the study imply that assets of the organization are secure and yield revenue. This discovery is in line with the findings of Okumbe (2019) who opined that assets of the organization are secure and yield revenue

Accountability is given for the resources entrusted with

The study also investigated whether accountability is given for the resources entrusted with as strongly agreed and agreed by 12% and 40% of the respondents respectively. Only 7% of the respondents disagreed with 14% strongly disagreed to the statement that accountability is given for the resources entrusted with

The above findings thus show that accountability is given for the resources entrusted with. Kaplan (2023) equally agrees with the statement that accountability is given for the resources entrusted with

4.4 Relationship between auditing and financial accountability

The third objective in this study was to establish the relationship between auditing and financial accountability. The findings from respondent's opinion accompanying variables under this objective were summarized as follows:

Table 4.3: Showing relationship between auditing and financial accountability

Statements	SD (%)	D (%)	N (%)	A (%)	SA (%)	Mean	Std. Deviation
Auditing ensures that proper accounting regulations are followed	9	6	5	67	3	3.4	.8786
Auditing influences the production of final reports	1	3	2	58	21	4.1	.7730
Auditing influences preparation of financial statements at the end of every reporting period	17	16	11	44	22	3.6	.7252
Auditing ensures that assets of the organization are secure and yielding gross revenue	3	2	5	42	28	3.5	.8098
Auditing ensures that proper accountability is given for the entrusted resources.	5	14	6	38	17	3.4	1.0838
Average Mean						3.4	0.870

Source: Primary data (2024)

Auditing ensures that proper accounting regulations are followed

Results in table 4.4 above show that 67% of the respondents agreed with the statement auditing ensure that proper accounting regulations are followed, 3% agreed, 5% of the respondents were neutral and 6% disagreed while 9% of the respondents strongly disagreed that auditing ensures that proper accounting regulations are followed.

Thus from the above findings, it is true auditing ensures that proper accounting regulations are followed as majority of respondents (42.5%) agreed to the statement. Similar findings were obtained from face to face interviews where it was found out that auditing ensures that proper accounting regulations are followed. In support of these findings, research by Musaazi, (2019) found that auditing ensures that proper accounting regulations are followed.

Auditing influences the production of final accountability reports

On whether auditing influences the production of final accountability reports, the study found that 58% of the respondents agreed with the statement noting that auditing influences the production of final accountability reports. While 21% strongly agreed and 2% were not sure. Other respondents who constituted 3% disagreed and 1% strongly disagreed.

The findings therefore imply that auditing influences the production of final accountability reports. Even the findings obtained from interviews show that auditing influences the production of final accountability reports. Okojie (2020) also argued that auditing influences the production of final accountability reports

Auditing influences preparation of financial statements at the end of every reporting period

It was agreed by 44% of the respondents that auditing influences preparation of financial statements at the end of every reporting period. 22% agreed while 11% were neutral. Other respondents who constituted 22% disagreed and 17% strongly agreed that auditing influences preparation of financial statements at the end of every reporting period

The above findings thus imply that auditing influences preparation of financial statements at the end of every reporting period. Results obtained from interviews also show that auditing influences preparation of financial statements at the end of every reporting period. Abdullah

(2018) also opined that auditing influences preparation of financial statements at the end of every reporting period.

Auditing ensures that assets of the organization are secure and yielding gross revenue

Further, the study investigated whether auditing ensures that assets of the organization are secure and yielding gross revenue. It was agreed by 42% of the respondents noting that auditing ensures that assets of the organization are secure and yielding gross revenue, 2% disagreed, 5% were not sure, while 3% strongly disagreed to the statement that auditing ensures that assets of the organization are secure and yielding gross revenue

From the research findings, the majority of the respondents (42%) agreed that auditing ensures that assets of the organization are secure and yielding gross revenue and similar findings were found by Ojangole et al., (2020) that auditing ensures that assets of the organization are secure and yielding gross revenue

Auditing ensures that proper accountability is given for the entrusted resources.

The researcher also investigated whether auditing ensures that proper accountability is given for the entrusted resources. From the findings therefore, 38% of the respondents agreed that auditing ensures that proper accountability is given for the entrusted resources, 17% of the respondents strongly agreed while 6% of the respondents were neutral, 14% of the respondents disagreed and 5% of the respondents strongly disagreed.

The study finding means that auditing ensures that proper accountability is given for the entrusted resources as agreed by 38% and this is in line with the data collected from face to face interviews. Research by Maria (2018) also found similar results where she argued that auditing ensures that proper accountability is given for the entrusted resources

CHAPTER FIVE

SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

5.1 Introduction

This chapter presents the summary, conclusion, and recommendations about the study. It also looks at areas for further research.

5.2 Summary

Level of auditing

The study found that there is Auditing department in Budadiri Town Council and the department is fully functional

Data also indicates that auditing staffs have control mechanism developed and updated to help enhance accountability of public funds

Additionally, the study found that auditing staff report suspected frauds and errors and in professional way

Study results also show that auditing staffs takes on active role in risk control

Findings of the study also revealed that there is auditor's independence in their work

Level of accountability of public funds

Study findings show that financial and accounting regulations are followed when spending money

Study findings revealed that financial reports are regularly produced as stipulated.

Additionally, the study found that payment of staffs is made in full and on time.

Findings also revealed that the assets of the organization are secure and yield revenue

Accountability is given for the resources entrusted with and this was revealed in the findings of the study

Relationship between auditing and financial accountability

The study found that auditing ensures that proper accounting regulations are followed

Findings also show that auditing influences the production of final reports

Auditing influences preparation of financial statements at the end of every reporting period and this was mentioned in the findings by study participants.

It was also revealed in study findings that auditing ensures that assets of the organization are secure and yielding gross revenue

Lastly, findings show that auditing ensures that proper accountability is given for the entrusted resources.

5.3 Conclusions

From the findings of the study, the following conclusions are drawn based on study objectives:

Level of auditing

Auditing department in Budadiri Town Council and the department is fully functional and this was indicated in the study findings.

As the findings revealed, auditing staffs have control mechanism developed and updated to help enhance accountability of public funds

As the study found out, auditing staff report suspected frauds and errors and in professional way

It is true that as indicated in the findings that auditing staffs takes on active role in risk control

As the findings revealed, study also revealed that there is auditor's independence in their work

Level of accountability of public funds

Financial and accounting regulations are followed when spending money and this was mentioned by study participants during data collection

As the study findings revealed financial reports are regularly produced as stipulated.

It is also true that payment of staffs is made in full and on time as stipulated in the findings

Assets of the organization are secure and yield revenue and this was clearly indicated in the findings

Accountability is given for the resources entrusted with and this was revealed in the findings of the study

Relationship between auditing and financial accountability

As the study discovered, auditing ensures that proper accounting regulations are followed

Auditing influences the production of final reports and this was revealed in the study findings

Auditing influences preparation of financial statements at the end of every reporting period and this was mentioned in the findings by study participants.

Further, as study findings revealed, auditing ensures that assets of the organization are secure and yielding gross revenue

As findings indicate, auditing ensures that proper accountability is given for the entrusted resources.

5.4 Recommendations

From the findings and conclusions of the research study, the following recommendations have been made:

With regards to the level of auditing, there is need for Sironko district local government to put in place an effective and functional auditing department in Budadiri Town Council

Auditing staff should have control mechanism developed and updated

Auditing staff should report suspected frauds and errors and in professional way and they should take on active role in risk control as well as cultivating a high degree of independence in their work

With regards to levels of accountability of public funds, the financial and accounting regulations should be followed when spending money

The financial reports should be regularly produced as stipulated.

The payment of staffs should be made in full and on time.

The assets of the organization should be secure and yield revenue

With regards to relationship between auditing and accountability of public funds, auditing should ensure that proper accounting regulations are followed

Auditing should determine the production of final reports

Auditing function should influence preparation of financial statements at the end of every reporting period

Auditing function should ensure that assets of the organization are secure and yielding gross revenue

Lastly auditing should ensure that proper accountability is given for the entrusted resources

5.5 Areas for further study

- a) Internal auditing and financial accountability in local governments
- b) Effects of external auditing on financial performance of local governments
- c) Effect of auditors' independence and financial accountability in local governments

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APPENDIXES

APPENDIX I: CONSENT LETTER

UGANDA CHRISTIAN UNIVERSITY

WONIALA DENIS

RESEARCH PROJECT

Dear Respondents

Ref. Request to Complete Research Questionnaire

I am WONIALA DENIS a student of Uganda Christian University pursuing Bachelors Degree of Business Administration and is currently undertaking a research on a topic 'auditing and accountability of public funds in Budadiri Town Council, sironko district. You are kindly requested to participate in this research and your selection to this effect has been based on random basis. Please feel free as you respond to the study questions because the information you are to give will only be used for academic purposes, confidential and finally held anonymous before any publication.

Thank you

Woniala Denis

(RESAERCHER)

APPENDIX II

**QUESTIONNAIRE GUIDE FOR OPINION LEADERS AND DISTRICT EXECUTIVE
COMMITTEE (DEC) MEMBERS**

SECTION A : BIO-DATA

Please tick the appropriate category

1. What is your gender?

(a) Male

(b) Female

2. Which are your age bracket/ group?

(a) 18 – 25

(c) 35 - 45

(b) 25 – 35

(d) 45 and above

3. What is your marital status?

(a) Single

(c) Divorced

(b) Married

(d) Widowed

4. What is your highest level of education?

(a) Certificate

(c) Bachelors

(b) Diploma

(d) Masters

5. To which department do you belong?

(a) Internal Auditing

(b) Others

6. What is the position you currently hold in BTC

(a) Internal Auditors

(c) Head of department

(b) Head of the organization

(d) Staff member

7. For how long have you served in BTC

(a) 1 – 5 years

(c) 10 years and above

(b) 6 – 10 years

SECTION B: LEVEL OF AUDITING

Please tick the appropriate answer as per the question.

S/no	Statement	Strongly agree	Agree	Not sure	Disagree	Strongly disagree
01	There is Auditing department in Budadiri Town Council					
02	Auditing staff has control mechanism developed and updated					
03	Auditing staff report suspected frauds and errors and in professional way					
04	Auditing staffs takes on active role in risk control					
04	there is auditor's independence in their work					

SECTION C: LEVEL OF ACCOUNTABILITY OF PUBLIC FUNDS

Please tick the appropriate box of your convenience.

S/no	Statement	Strongly agree	Agree	Not sure	Disagree	Strongly disagree
14	The financial and accounting regulations are followed when spending money					
15	The financial reports are regularly produced as stipulated.					
16	The payment of staffs is made in full and on time.					
17	The assets of the organization are secure and yield revenue					
18	Accountability is given for the resources entrusted with.					

SECTION D: RELATIONSHIP BETWEEN AUDITING AND FINANCIAL ACCOUNTABILITY

Please tick the box of your convenience

S/no	Statement	Strongly agree	Agree	Not sure	Disagree	Strongly disagree
19	Auditing ensures proper accounting regulations are followed.					
20	Auditing influences the production of final reports					
21	Auditing influences preparation of financial statements at the end of every reporting period					
22	Auditing ensures that assets of the organization are secure and yielding gross revenue					
23	Auditing ensures that proper accountability is given for the entrusted resources.					

Suggest ways in which BTC can improve on the effectiveness on its Audit functions.

.....

Thank you so much for you sacrifice and corporation.

MAY GOD BLESS YOU ABUNDANTLY

APPENDIX III

INTERVIEW GUIDE FOR TECHNICAL STAFFS

- 1) What is your position?
- 2) How long have you worked here?
- 3) Explain the challenges facing auditing in Budadiri Town Council
- 4) What is the rationale for having an effective auditing function in Budadiri Town Council local governments?
- 5) What is the level of auditing in Budadiri Town Council, Sironko District?
- 6) Explain is the level of accountability of public funds in Budadiri Town Council, Sironko district?
- 7) Explain the relation between auditing functions and accountability in Budadiri Town Council, Sironko district?
- 8) Any other information relevant to the research study?.....
.....
.....

Thank you for your time.

APPENDIX IV

WORKPLAN

ACTIVITY	WEEKS									
	1	2	3	4	5	6	7	8	9	10
Topic Approval	■									
Proposal Writing		■	■	■						
Administering questionnaires					■	■				
Collection of data							■			
Processing Data								■	■	
Report Writing										■
Submission										■

APPENDIX V

BUDGET

ITEMS	UNIT	AMOUNT(SHS)
Writing papers	1 ream	15,000
Printing papers	1 ream	20,000
Transport		45,000
Feeding		40,000
Binding	3 copies	7,500
Typing and photocopying	3 copies	35,000
Data		60,000
Miscellaneous		15,000
TOTAL		237,500

MORGAN TABLE

Morgan and Krejcie, (1970) and Amin's (2005) mathematical table for sample size determination

N	S	N	S	N	S	N	S	N	S
10	10	100	80	280	162	800	260	2800	338
15	14	110	86	290	165	850	256	3000	341
20	19	120	92	300	169	900	269	3500	346
25	24	130	97	320	175	950	274	4000	351
30	28	140	103	340	181	1000	278	4500	354
35	32	150	108	360	186	1000	285	5000	357
40	36	160	113	380	191	1100	291	6000	361
45		170	118	400	196	1200	297	7000	364
50	44	180	123	420	201	1300	302	8000	367
55	48	190	127	440	205	1400	306	9000	368
60	52	200	132	460	210	1500	310	10000	370
65	56	210	136	480	214	1600	313	15000	375
70	59	220	140	500	217	1700	317	20000	377
75	63	230	144	550	226	1800	320	30000	379
80	66	240	148	600	234	1900	322	40000	380
85	70	250	152	650	242	2200	327	50000	381
90	73	260	155	700	248	2400	331	75000	382

95	76	270	159	750	254	2600	335	100000	384
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Source: Adopted from R.V.Krejcie and D.W.Morgan, 1970), determining sample size for research activities. Educational and psychological measurement.30.608.

Data Collection Letter



UGANDA CHRISTIAN UNIVERSITY
A Centre of Excellence in the Heart of Africa
MBALE UNIVERSITY COLLEGE

BUSINESS DEPARTMENT

To: BUDADIRI TOWN COUNCIL,
SIRONKO DISTRICT

Dear Sir/Madam,

Re: Academic Research

Christian greeting!

We are honored to introduce to you Mr./Mrs, Miss.....
WENIYWA DENIS

Permission granted and any assistance given to this student shall be welcome.



His registration number: 522/muc/BBA/036 Pursuing a Master's
degree/Postgraduate Diploma, Diploma/ Degree..... DEGREE

He/She is required to carry out an academic research on the topic
AUDITING AND ACCOUNTABILITY

and thereafter produce a well bound hard cover research report (MAROON) in color for undergraduate and three (BLACK) copies for postgraduate students as a University requirement for the award of a degree / diploma in the academic discipline that He / She is pursuing.

We shall be grateful for the help you may offer to him/her accordingly .

Thank you.

Yours faithfully,

HEAD OF DEPARTMENT, BUSINESS.

Henry Omache Ogachi



A Complete Education for a Complete Person