

Internal Control System and Financial Accountability in District Local Government of Lango Sub-Region: a case of Lira District Local Government

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This study examined the effect of internal control system on financial accountability in district local governments of Lango Sub- Region focusing on Lira District Local Government as case study. Specifically, the study determined the effect of control activities on financial accountability in Lira District Local Government, ascertained the effect of control environment of financial accountability in Lira District Local Government. The study adapted a descriptive research design and employed both qualitative and quantitative approaches to collect and process data. The study considered staff in the four divisions and the eight sub counties of Lira District Local government. A sample of 112 respondents was selected from a population of 156 respondents using both simple and random purposive sampling techniques. The researcher collected quantitative data using the questionnaire method and qualitative data using interview methods. Quantitative data were analyzed using descriptive statistics, correlational and regression analyses. The qualitative data from the interviews were categorized and presented as direct verbatim. The findings revealed positive and significant effect of control environment and monitoring controls on financial accountability while control activities had negative and insignificant effect on financial accountability in Lira District Local Government. The study concluded that internal control system account for 55% of the Virat ions in financial accountability in Lira District Local Government should take their supervisory role seriously and ensure cross checking all transactions for accurate reporting. Lira District Local Government emphasize on ensuring that the control activities of the local government council are carried out in accordance with established standards to improve financial accountability.

