UGANDA MANAGEMENT INSTITUTE

INTERNAL CONTROLS AND ORGANISATIONAL PERFORMANCE OF UNITED

NATIONS ORGANISATION STABILISATION MISSION IN THE DEMOCRATIC

REPUBLIC OF THE CONGO, ENTEBBE BASE

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DECLARATION

I, Patience Katushabe declare that this study is my original work and has never been submitted to any university/ institution for the award of any degree or certificate.

Signature.. Date: ....

Patience Katushabe

APPROVAL

This is to certify that this dissertation has been written under our supervision.

Signature.................................. Date................................

Dr. Gerald Kagambirwe Karyeija

Signature .... Date................................

Dr Michael Kiwanuka

DEDICATION

This study is dedicated to my daughter Valeria Akeelah Da Conceicao for being patient with me and withstanding my absence as I pursued this study.

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ABSTRACT

This study sought to establish the relationship between internal controls and organisational performance of United Nations Organisation Stabilisation Mission in the Democratic Republic of the Congo - Entebbe Base. The objectives of the study were to investigate the relationship between control environment, monitoring and control activities with organisational performance of United Nations Organisation Stabilisation Mission in the Democratic Republic of the Congo. The study adopted a case study design to collect date from a sample of 165 using a questionnaire survey, interview and documentary review. Quantitative data was analysed using descriptive statistics, correlation and regression analysis. Qualitative data was analysed by thematic analysis. The study found out that there was a significant positive relationship between control environment, monitoring and control activities with organisational performance. It was thus concluded that control environment, monitoring and control activities with organisational performance. Therefore, it was recommended that public organisations, NGOs/ private organisations and government agencies should establish a control environment, monitoring system and control activities that enhance organisational performance.

CHAPTER ONE

INTRODUCTION

1.1 Introduction

Successful organisational performance is an ongoing challenge (Nwachukwu & Emoh, 2011). Many organisations embody numerous dreams, yet they deliver many frustrations (Andersen; 2014). Performance of many organisations has been a disappointment to stakeholders and beneficiaries (Amponsah & Darmoe, 2014). Therefore, management of organisations of all kind of organisations has always been pre-occupied with implementing measures that can enhance performance of organisations (Bruce, 2014). Therefore, it was necessary to study measures that the performance of organisations. This study was an investigation on the relationship between internal controls and organisational performance at the United Nations Organisation Stabilisation Mission in the Democratic Republic of the Congo - Entebbe Base. This first chapter of the study covered the background, statement of the problem, study purpose, objectives, research questions, hypotheses, conceptual framework, significance, justification, scope and operational definition of terms.

1.2 Background to the Study

1.2.1 Historical Background

Internal controls have existed since the emergency of organised systems. When the Israelites were in the desert during their exodus, Moses their leader recognised the importance of keeping accurate records as a control activity. In the Exodus 38:21 -31, it is indicated "These are the accounts of the Tabernacle…" (Gellis, Giladi & Friedman, 2002). Tallies provided the earliest form of internal control as control activities until they were officially abolished in 1826. The size of the notch

indicated the denomination. Internal control was implemented by splitting the tally stick lengthwise through the notches and each party to a transaction keeping one half of each tally stick which be audited by fitting the two pieces together to determine if they were tallying (Oseifuah & Gyekye, 2013). However, internal control was first described in 1949, by the American Institute of Accountants as measures that provide reasonable assurance that transactions are executed as authorised, recorded and access to assets is as only as authorised (Rikhardsson, Best & Juhl-Christensen, 2006). Following the illegal payments made by U.S. corporations, as seen in the Watergate and Lockheed scandals in the 1970s, Foreign Corrupt Practices Act of 1977 (FCPA) was enacted in 1977. It clarified mandatory establishment of the internal control mechanisms for the first time for publicly owned corporations (Nakano, 2009).

Internal control have gained prominence over the years because of a number of undeniable corporate scandals that have cost organisations huge chunks of their finances leading to the collapse of some (Meintjes, 2013). Internal control includes a number of methods and measures, which are exercised by the management to ensure smooth and economic functioning of business entity. It assists the management in the performance of various functions (Shanmugam, Haat & Ali, 2012). A system of internal control is put in place to keep the organisation on course toward profitability goals and achievement of its mission and to minimise surprises along the way. Internal control promotes efficiency, reduces risks of asset loss, and helps ensure the reliability of financial statements and compliance with laws and regulations (Ratcliffe & Landes, 2009). Essential components of an effective internal control system as: control environment, risk assessment, control activities, procedures and practices that ensure that management objectives are achieved and risk mitigation strategies implemented, information and communication, and monitoring.

These elements must be present and functioning effectively for any internal control system to achieve organisation's objectives (Amudo & Inanga, 2009).

Several scholars such as Dineshkumar and Kogulacumar (2013); Muraleetharan (2011); Nyakundi, Nyamita and Tinega (2014) relating internal controls and organisational performance can be cited. Dineshkumar and Kogulacumar (2013) studied Internal Control System and its impact on the Performance of the Sri Lanka Telecom limited in Jaffna District. Their correlation results revealed a strong relationship between internal control system and organisational performance of the Sri Lanka Tele com limited. Muraleetharan (2011) related internal control and impact of financial performance of the organisations in public and private organisations also Sri Lanka. using regression analysis, the study revealed that a positive significant relationship between risk assessment, control activities, procedures and practices and monitoring internal controls with financial performance but the relationship was insignificant for control environment and information and communication internal controls. Nyakundi, Nyamita&Tinega (2014) investigated the effect of internal control systems on financial performance of small and medium scale business enterprises in Kisumu City, Kenya. Their regression analysis revealed that internal controls significantly influenced the financial performance. However, the context of the above studies was outside Uganda and the study by Muraleetharan (2011) indicated an insignificant relationship between control environment and information and communication internal controls and organisational performance. These gaps thus call for this proposed study.

1.2.2 Theoretical Background

This study was informed by the Agency Theory by Alchian and Demsetz (1972) and further developed by Eisenhardt (1985, 1989) and Jensen and Mekling (1976). This theory deals with agency problems resulting from conflicts of interest that may emerge in contractual relationships. The Agency Theory explains how contracting parties design contracts to minimise the costs associated with such problems. The typical case of agency relationship is the one that exists between an employer (the principal) and his employee (the agent). In an agency relationship, the principal wants the agent to act in the principal's interest. However, the agent is expected to have his own interest and consequently (Padilla, 2002). The theory suggests that this calls for oversight. The goal of oversight mechanisms in an agency relationship is to constrain the agent from acting improperly and provide it with incentives to act appropriately. The theory expounds that the company (the firm) is a "nexus of contracts" between shareholders (principal) and management (agents for the principal). Management are contractually bound to work for shareholders' best interests but if management know that they will not be monitored and potentially punished, management may exert less effort than possible (shirking) or take advantage of company's resources for their own personal benefit (Musalem & Palacios, 2004). Agency loss is minimised when the principal and agent share common interests (Niskanen 1971). This theory pointed out that managers' of organisations may not act in the interests of other shareholders. This therefore called for mechanisms that would reduce fraudulent intentions of agents. This theory was the basis for relating whether internal controls namely, control environment, monitoring and control activities related to organisational performance.

1.2.3 Conceptual Background

Internal controls refer to a process designed and effected by those charged with governance, management and other personnel to provide reasonable assurance about the achievement of the entity's objectives with regard to reliability of financial reporting, effectiveness and efficiency of operation and compliances with applicable laws and regulations (Shanmugam, Haat & Ali, 2012). Internal control includes control environment, risk assessment, control activities, procedures and practices that ensure that management objectives are achieved and risk mitigation strategies implemented, information and communication, and monitoring (Amudo & Inanga, 2009). In this study, internal control referred to control environment, monitoring and control activities.

Control environment is the attitude toward internal control and control consciousness established and maintained by the management and employees of an organisation (Unerman & O'Dwyer, 2006). Control environment in this study refers to appropriate policies, management tone, mission and objectives and sufficient supervision. Concerning monitoring of activities refers to the process of assessing the quality of controls through ongoing and periodical evaluations of the external supervision of internal controls by management or other parties outside the process (Agbejule & Jokipii, 2009). In this study, monitoring is the internal control activity that involves evaluation, audit, inspection, supervision. Regarding control activities refer to the policies and procedures that help ensure management directives are carried out (Ratcliffe & Landes, 2009). In this study control activities referred to physical controls, appropriate staffing and stakeholder involvement.

On the other, organisational performance refers to ability of an enterprise to achieve such objectives as high profit, quality product, large market share, good financial results, and survival at pre-determined time using relevant strategy for action (Obiwuru, Okwu, Akpa & Nwankwere,

2011). In this study, organisational performance was defined as effectiveness, efficiency, development, innovation and quality. Effectiveness refers to the ability of the organisation to meets its objectives. Efficiency is the ability of the organisation to use the least possible resources to meet its objectives. Development is the organisation's ability to develop its capacity to meet future opportunities and challenges. Innovation is the capacity of the organisation to introduce new products and processes. Quality is the producing of products of very high standard (Katou, 2009).

1.2.4 Contextual Background

United Nations Organisation Stabilisation Mission in the Democratic Republic of the Congo (MONUSCO) is an organisation of the United Nations with a base at Entebbe. MONUSCO was established to provide peace, security and protection to the Civilians in the Congo following the implementation of the Lusaka Accord signed in 1999. It was established as United Nations Organisation Mission in the Democratic Republic of Congo (MONUC) but in 2010 it was renamed as MONUSCO (Andersen; 2014). MONUSCO Entebbe base which is the context of this study is a Regional Service Centre that was established to provide efficient, scalable and client-oriented services for United Nations field missions in East and Central Africa. The Entebbe base is responsible for delivering human resources and finance services, such as check-in and check-out, benefits and payroll, claims for travel and other expenses, education grants, official travel, vendor payments and cashier services, as well as transport and movement control, information technology, and training and conference services (MONUSCO, 2012). MONUSCO has in place internal controls that promote transparency and integrity under the Office of Internal Oversight Services (OIOS). OIOS oversees the use of resources and staff of the organisation through the provision of audit, investigation, inspection, and evaluation services. Through, these mechanisms, OIOS

promotes responsible administration of resources, a culture of accountability and transparency, and improved programme performance (Abbas & Iqbal, 2012). However, the missions it services such as the mission to the Congo has been criticised for being a failure. Human rights violation has happened again and again, thousands of people are displaced, women are raped and many have fled the country from the Democratic Republic of Congo (Andersen; 2014). This contextual evidence led to the unanswered empirical question as whether the internal controls of MONUSCO Entebbe base related to its performance influencing the performance of missions it services.

1.3 Statement of the Problem

Internal controls are usually instituted by an organisation to provide reasonable assurance about the achievement of an entity's objectives with regard to reliability of the financial reporting, effectiveness and efficiency of operations and compliance with applicable laws and regulations (Ejoh & Ejom, 2014). In this regard, MONUSCO, Entebbe base operates a robust accountability system which rests on internal controls and oversight mechanisms, and tools to promote transparency and integrity as stipulated by the United Nations. Office of Internal Oversight Services (OIOS) oversaw the use of resources and staff of the Organisation through the provision of audit, investigation, inspection, and evaluation services. OIOS promoted responsible administration of resources, a culture of accountability and transparency, and improved programme performance (Abbas & Iqbal, 2012). However, despite implementation of internal controls, MONUSCO has often been criticised for being a failure. Human rights violation happened again and again, thousands of people were displaced, women were raped and many had fled the Democratic Republic of Congo (Andersen, 2014). If the poor performance of MONUSCO was not addressed, human rights would continue to be abused and many more lives would be lost.

This study thus sought to establish the relationship between internal controls and performance of MONUSCO looking at control environment, monitoring and control activities.

1.4 Purpose of the Study

This study sought to establish the relationship between internal controls and organisational performance at MONUSCO.

1.5 Objectives

Specifically, this study sought to;

i. Establish the relationship between control environment and performance at MONUSCO.

ii. Investigate the relationship between monitoring and organisational performance at MUNOSCO.

iii. Study the relationship between control activities and organisational performance at MONUSCO.

1.6 Research Questions

i. What is the relationship between control environment and organisational performance at MONUSCO?

ii. What is the relationship between monitoring and organisational performance at MONUSCO?

iii.   How do control activities affect organisational performance at MONUSCO?

1.7   Hypotheses

i.   There is a positive relationship between control environment and organisational performance.

ii.   There is a positive relationship between monitoring and organisational performance.

iii.   There is a positive relationship between control activities and organisational performance.

1.8   Conceptual Framework

Independent Variable (IV)

| **Internal controls** |
| **Control environment** |
| - Appropriate policies |
| - Management tone |
| - Mission and objectives |
| - Sufficient supervision |
| **Monitoring Activities** |
| - Evaluation |
| - Audit |
| - Inspection |
| - Supervision |
| **Control activities** |
| - Physical controls |
| - Appropriate staffing |
| - Stakeholder involvement |

Dependent Variable (DV)

| **Performance** |
| - Execution of missions |
| - Achievement of objectives |
| - Completion of targets |
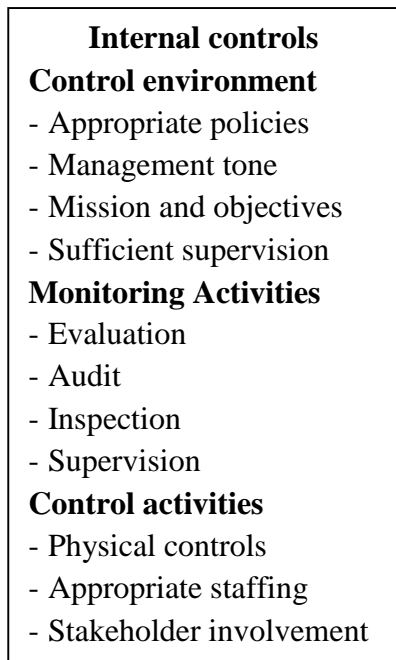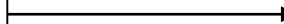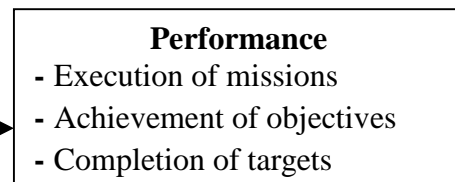
Figure 1.1: Conceptual framework relating internal controls and organisational performance

Source: Constructs adapted from existing literature (Agbejule & Jokipii, 2009; Amudo & Inanga, 2009; Katou, 2009; Obiwuru et al., 2011; Ratcliffe & Landes, 2009; Shanmugam et al., 2012; Unerman & O'Dwyer, 2006).

The above conceptual framework shows that there is a relationship between internal control and organisational performance. Internal controls are shown to include control environment, monitoring and control activities. Control environment in the framework are shown to include appropriate policies, management tone, mission and objectives and sufficient supervision. Monitoring is shown to include evaluation, audit, inspection, supervision while control activities include physical controls, appropriate staffing and stakeholder involvement. The framework above shows that internal controls relate to organisational performance in terms execution of missions, achievement of objectives and completion of targets.

1.9   Justification

United Nations Organisation Stabilisation Mission in the Democratic Republic of the Congo (MONUSCO) was supposed to provide peace, security and protection to the Civilians in the Congo. Besides, MONUSCO was greatly supported with huge amounts of resources that include 19,000 men in uniform and a budget of $1.4 billion a year (Hatcher & Perry, 2012). However, despite the support to the organisation, it had failed to perform successfully. Human rights violation happened again and again, thousands of people were displaced, women were raped and many have fled the country from the Democratic Republic of Congo (Andersen; 2014). There is no other organisations other than United Nations organisations such as MONUSCO which embodied numerous dreams, yet it delivered many frustrations (Andersen; 2014). Therefore, it was

necessary for this study to evaluate the relationship between internal controls of MONUSCO and its performance.

1.10   Significance

The results might guide decision making for management of organisations in particular looking out for bottle necks in internal control. This will help in improving organisational hence smooth operation of the organisations. As a result there will be successful performance of missions.

The study might be useful to organisations and companies when they are monitoring and controlling their activities. The recommendations of the study are hoped to help organisations and companies to manage their operations for successful performance.

The results might help organisations and companies seeking to streamline their internal control mechanisms and improve their performance by providing them possible data and information regarding the subject. This will help them strengthen their internal mechanisms.

The study might help government regulatory agencies especially the parliament and line ministry to develop stronger internal control mechanisms and enforce them. This will to help in ensuring the performance of organisations.

The study might be useful for further research especially for those researchers carrying out studies on internal controls and organisational performance as it adds some knowledge and insights on the study. This will help in the extension of knowledge.

1.11   Scope

1.11.1 Geographical Scope

The geography of the study was Entebbe, in Entebbe municipality. Entebbe hosted the base for MONUSCO. Entebbe is a major town in Central Uganda. Entebbe is located on a Lake Victoria peninsula, approximately 37 kilometres (23 miles) southwest of the Ugandan capital Kampala. This area was selected because it served as the Regional Service Centre (RSCE). The centre served a total of approximately 16,000 personnel that included international civilian and national staff, uniformed personnel, UN Volunteers and individual contractors in 9 missions. Those staff at Entebbe were the sampled population and some key informants in the Congo.

1.11.2 Content Scope

The study looked at internal control the independent variable and organisational performance the dependent variable. Internal controls were studied in terms of control environment, monitoring and control activities. Control environment covered appropriate policies, management tone, mission and objectives and sufficient supervision. Monitoring looked at evaluation, audit, inspection, supervision. Control activities included physical controls, appropriate staffing and stakeholder involvement. On the other hand, organisational performance was studied in terms of effectiveness, efficiency, development, innovation and quality.

1.11.3 Time Scope

The time scope was the years 2010 – 2015. This was the period when MONUSCO was being criticised for being a failure due to inability to reduce human rights violation in country from the

Democratic Republic of Congo (Andersen, 2014). This helped in evaluating how internal controls had been affecting performance over time.

1.12 Operational Definitions

Control activities: This refers to actions that help ensure that directives of management an organisation are carried out (Ratcliffe & Landes, 2009). In here it referred to activities carried out by the organisation such as Physical controls, appropriate staffing and stakeholder involvement that enhance performance of organisations.

Control environment: This is the attitude toward internal control and control consciousness established and maintained by the management and employees of an organisation (Unerman & O'Dwyer, 2006). Operationally, it referred to organisational appropriate policies, management tone, mission and objectives and sufficient supervision.

Internal Control: Internal control systems include a number of methods and measures, which are exercised by the management to ensure smooth and economic functioning of business entity (Shanmugam et al. 2012). In this study they internal control systems have been conceived as control environment, monitoring and control activities.

Monitoring Activities: This refers to the process of assessing the quality of controls through ongoing and periodical evaluations of external supervision of internal controls by management or other parties outside the process (Agbejule & Jokipii, 2009). In this study, monitoring activities were defined as audit, inspection and supervision.

Organisational performance refers to ability of an enterprise to achieve such objectives as high profit, quality product, large market share, good financial results, and survival at pre-determined time using relevant strategy for action (Obiwuru et al., 2011). In this study, organisational performance was defined as effectiveness, efficiency, development, innovation and quality.

2.1 Introduction

This chapter is a review of existing literature on internal control and organisational performance. The literature covers theory that will be the basis for relating internal control and organisational performance. The review of related literature is based on the order of the objectives. The related literature is on control environment, monitoring and control activities. While analysing the literature, contributions, weaknesses and existing gaps are identified.

2.2 Theoretical Review

This study was based on the Agency Theory developed by Alchian and Demsetz (1972), Eisenhardt (1985, 1989), Jensen and Mekling (1976). The theory explains the relationship in which the employer (the principal) engages another person (the agent) to perform some service on his/ her behalf which involves delegating some decision making authority to the agent (Goel & Vashishtha, 2014). Accordingly, in the agency relationship, the principal wants the agent to act in the principal's interest yet the agent is expected to have his own interest and consequently, he may not act in the principal's best interests. Then, the principal's problem is consequently to design an incentive contract that induces the agent to undertake actions that will maximise the principal's welfare. However, both the principal and agent are confronted with uncertainty. This uncertainty may appear in various ways. First, the principal is uncertain about actions undertaken by the agent and/or information held by the agent. The mainstream-economic theory terms the principal's uncertainty state asymmetric information. There is a state of asymmetric information because the agent holds information that the principal does not. Second, uncertainty bears on the outcomes of

the agent's actions. An agent is uncertain about the outcomes of his actions. For the principal, this latter phenomenon manifests itself more precisely in the fact that the principal is uncertain about the causality between agent's actions and the outcomes. This state of uncertainty and the resulting state of asymmetric information that exists between the principal and his agent impose certain constraints which complicate the forming of the contract. These constraints create two kinds of problems: a moral hazard and/or an adverse selection problem (Padilla, 2002).

Padilla (2002) explains that the moral hazard problem arises when the principal cannot observe agent's actions because there is a positive cost of monitoring agent's actions and he is not even able to perfectly infer agent's actions by observing the outcome because the agent's actions do not completely determine the outcome. On the other hand, an adverse-selection problem appears when the agent possesses information that may prove useful to his decision-making and the principal does not know it. Therefore, the principal cannot know if the agent has made the most appropriate decision in light of the information possessed by the agent precisely because the principal does not have this information. The principal faces up, strictly speaking, to an asymmetric-information problem.

Due to the moral hazard and/or an adverse selection problem there is need for oversight. Musalem and Palacios (2004) indicate that the goal of oversight mechanisms in an agency relationship is to constrain the agent from acting improperly and provide it with incentives to act appropriately. The theory outlines that the company (the firm) is a "nexus of contracts" between shareholders (principal) and management (agents for the principal). Management are contractually bound to work for shareholders' best interests but if management know that they will not be monitored and

potentially punished, management may exert less effort than possible (shirking) or take advantage of company's resources for their own personal benefit. As a result of information asymmetries and self-interest, principals' lack reasons to trust their agents and will seek to resolve these concerns by putting in place mechanisms to align the interests of agents with principals and to reduce the scope for information asymmetries and opportunistic behaviour. Various mechanisms may be used to try to align the interests of the agent with those of the principal, such as piece rates/ commissions, profit sharing, efficiency wages, the agent posting a bond, or fear of firing (Musalem & Palacios, 2004). This theory pointed out that managers' of organisations may not act in the interests of other shareholders. This therefore called for mechanisms that would reduce fraudulent intentions of agents. However, the problem with the theory was that it overlooked considerations like employees' commitment, responsibility to the organisation and intrinsic motivation among others. However, more significant was that the theory pointed out the importance of internal controls. Thus, this theory was the basis for relating whether internal controls namely, control environment, monitoring and control activities related to organisational performance.

2.3 Internal Controls and Organisational Performance

2.3.1 Control Environment and Performance

Control environment is the attitude toward internal control and control consciousness established and maintained by the management and employees of an organisation. It is a product of management's governance that is its philosophy, style and supportive attitude, as well as the competence, ethical values, integrity and morale of the people of the organisation. The control environment encompasses the attitudes and actions regarding control (Appiah, 2012). Elements of the control environment include the organisation structure of the institution, management's

philosophy and operating style, the integrity, ethics, and competence of personnel, the external influences that effect the organisation's operations and risk management practices, the attention and direction provided by the board of directors and its committees and the effectiveness of human resources policies and procedures (Ndamenenu, 2011). Mihaela and Lulian (2012) in a study on internal control of Romanian listed companies established that improving internal control lead to improvement in performance.

An environment that promotes implementation of internal controls should ensure that employees know general acts governing the ethical behaviour with the special attention paid to the rules on avoidance of the conflict of interest, prevention of fraud and reporting on suspected corruption, fraud and other illegal deeds. The head of the entity adopts internal procedure that every new employee with the signing the work contract receives the legal document and is given respective training. It is important that every case of infringement is taken in procedure as a demonstration of the decisive attitude of the management (Katnic, 2011). Flowing from the above, the board of directors should show concern for integrity and ethical values. There also must be a code of conduct and/or ethics policy and this must be adequately communicated to all levels of organisation (Ndamenenu, 2011). Davis and Rothstein (2006) studied the effects of the perceived behavioural integrity of managers on employee attitudes. The meta-analysis results revealed that perceived behavioural integrity of managers was positively significantly related to the employee attitudes such as job performance.

The environment in which management is exemplary and provides moral guidance about what is right and wrong in the handling of finances enhances internal controls implementation. Therefore

executive management should set a tone that emphasises the importance of internal control. Such a tone is characterized by minimal and guarded use of control overrides; support for conducting control self-assessments and internal and external audits; responsiveness to issues raised as the result of the evaluations and audits; and ongoing education to ensure everyone understands the system of internal control and their role in it (Katnic, 2011).This environment sets the organisational tone, influences control consciousness, and provides and foundation for an effective system of internal control (Appiah, 2012). Resick, Hanges, Dickson and Mitchelson (2006) carried out a cross-cultural examination of the endorsement of ethical leadership. The findings of their study revealed that ethical leadership was associated with a significant positive influence on employee performance.

In an environment in which staff appreciates the mission of the company and handle resources with the mission its' in mind, implementation of internal controls will be easy. Appreciating the mission is important because it provides a sense of direction and purpose to all members of the organisation, regardless of their position, and provides a guide when making critical decisions (DiNapoli, 2007). Without a clearly defined and communicated mission, an organisation may drift aimlessly and accomplish little. Therefore, management should tell employees about the organisation's mission and explain how their jobs contribute to accomplishing the mission. The mission statement will be most effective if all employees perceive they have a personal stake in it (DiNapoli, 2010). Sotunde (2013) studied the Influence of Vision and Mission Statement on Organisational Effectiveness. Descriptive results of the study revealed that vision and mission statement were essential if any organisation was to survive. This means that visions and missions of organisations influenced their performance.

When the structure of the company is well defined in terms of lines of authority and responsibility, there will be effective implementation of internal controls. This is because the structure is the framework in which the organisation's plans are carried out. However, the structure needs to have functional sub-units and the relationships among them. The organisational chart provides a clear picture of the authority and accountability relationships among functions. When the chart is provided to all employees, it helps them understand the organisation as a whole, the relationships among its various components and where they fit into the organisation (Katnic, 2011). Bohte and Meier (2001) studied structure and the performance of public organisation. The findings of the study revealed that structure significantly positively influence especially with task difficulty.

In all forms of organisations, management delegates authority and responsibility to its staff. However, it is the responsibility of management to organise the entity's authority and accountability relationships among various functions to provide reasonable assurance that work activities are aligned with organisational objectives. Therefore, with increased delegation of authority and responsibility, there is a need to provide qualified and continuous supervision, and to monitor results (DiNapoli, 2007). Apenteng (2012) explains that supervision is the control mechanism which has the task of correcting the activities of individuals and groups to ensure that their performance is in accordance with plans. Supervision throughout the organisation helps ensure that employees are aware of their duties and responsibilities, and know the extent to which they are accountable for activities. Azman (2009) in a study, the relationship between supervisor's role and job performance found out that supervisors identify the daily routine and short-term employee deficiencies for correction and this enhances organisational performance.

Implementation of internal controls requires an environment in which appropriate remedial actions are taken in response to departures from approved policies and procedures or the code of conduct. However, the level of management with whom it is appropriate to discuss the findings should be that which is familiar with the internal control area concerned and that has the authority to take remedial action on any identified deficiencies in internal control. Departures from approved policies and procedures or the code of conduct should first be communicated to those charged with governance to assist them in taking timely remedial action to minimise the risks of material misstatement (HKSA, 2013). Akinbowale, Lourens and Jinabhai (2013) investigated the role of performance appraisal policy and its effects on performance in a critical review. The findings of the study showed that performance appraisal results improved employee performance. Accordingly, feedback, particularly on interpersonal (supervisor-subordinate) basis was useful and highly effective in motivating employees to improve their performance.

In the studies above, the different scholars attempted to relate control environment and performance. However, all the study suggested bias outside the Ugandan context. Besides, all the studies were not carried out in a context of United Nations managed organisations. These gaps thus called for this study to be carried in the Ugandan context on MONUSCO.

2.3.2   Monitoring and Organisational Performance

Monitoring is the systematic collection and analysis of information as a project progresses. It is aimed at improving the efficiency and effectiveness of a project or organisation. It is based on

targets set and activities planned during the planning phases of work. It helps to keep the work on track, and can let management know when things are going wrong. If done properly, it is an invaluable tool for good management, and it provides a useful base for evaluation. It enables you to determine whether the resources you have are sufficient and are being well used, whether the capacity you have is sufficient and appropriate, and whether you are doing what you planned to do (Shapiro, 2001). Saleem and Abideen (2011) studied risk management and organisational performance. Their correlation results revealed a significant positive relationship between motoring and organisational performance. Monitoring more highly correlated with organisational performance among the other variables, which indicate its strong effect on the dependent variable, mean of monitoring.

Monitoring involves continuous or ongoing monitoring which occurs in the course of operations. This includes regular management and supervisory activities, and other actions personnel take in performing their duties. The scope and frequency of separate evaluations will depend primarily on an assessment of risks and the effectiveness of ongoing monitoring procedures. Internal control deficiencies should be reported upstream, with serious matters reported to top management and the board (Bukenya&Kinatta, 2012). Gavrea, Ilieş and Stegerean (2011) studied determinants of organisational on employees of manufacturing firms' performance in Romania. Using the canonical correlation they established a strong relationship between a continuous performance monitoring process and performance.

Many organisations conduct employee performance reviews to analyse problems or suggest ways to improve performance. Management reviews staff performance according to the defined standards of the organisation. The review is a process that uses dialogue and constructive feedback

to help staff or entire organisations improve their performance in pursuit of the organisation's mission, while also setting goals for growth and development (Tepper, 2000). Mwema and Gachunga (2014) carried out a study on employee productivity in Kenya. In a regression analysis, they found a significant positive relationship between performance measure purposes and increased employee's performance.

Monitoring requires a team for monitoring or supervisors. Supervisors are the first level of management where they are given major duties and responsibilities to form and lead work groups in organisations. They play an important role as an intermediary between management and operational employees. Supervisors monitor the organisational policies, procedures and plans. Supervisors identify the daily routine and short-term employee deficiencies, as well as report such deficiencies to the top management for further action (Azman, 2009). Ssebakumba (2013) studied performance management and employee effectiveness. Chi-square results revealed a positive significant relationship between monitoring by teams and organisational performance.

Monitoring is a continuous function that uses the systematic collection of data on specified indicators to provide management and the main stakeholders of an ongoing development intervention with indications of the extent of progress and achievement of objectives and progress. Monitoring can and should be evident throughout the life cycle of a project, program, or policy, as well as after completion (Kusek & Rist, 2004). Dean (2002) studied performance monitoring and quality outcomes in contracted services. The results of the critical review revealed that organisations rely on inspections to improve performance.

The literature above showed that scholars made effort to relate monitoring and organisational performance. However, several gaps that called for this study remain. In the first place, the studies were carried out in different sectors. Also the studies were biased in the context outside Uganda. These gaps made it necessary to appraise whether monitoring activities relate to performance of MONUSCO operating in Uganda.

2.3.3 Control Activities and Organisational Performance

Control activities are activities that help to eliminate the risk that would bring about the expected continuity of business. Therefore organisations are expected to impose reasonable control activities for early detection and correction of errors (Tunji, 2013). Internal controls activities include physical control of assets. Tunji (2013) suggest that physical access to assets and important records, documents, blank cheques, vouchers, inventory and securities should be restricted to only those who handle them. Accordingly, physical security of computer equipment and limited access to computer program files and other peripheral computer details should be enforced. Organisations should establish information processing controls, manual information processing control procedures as well as computerised information processing control procedures in form of usage of passwords and access logs, all in a bid to eradicate malpractices that can lead to total extinction of the bank. Relatedly, Bukenya and Kinatta, (2012) explain that in an agency must establish physical control to secure and safeguard vulnerable assets. Examples of access controls to assets are as follows: lock systems, badge system, biometric system and data encryption. Chiezey and Agbo (2013) investigated the impact of fraud and fraudulent practices on the performance. Their findings revealed that if organisations strengthen their internal control systems and their supervisory role, they are able to check and curtail the incidence of fraudulent activities.

Control activities also include segregation of duties. Segregation of duties involves allocating work to different persons in such a way that either the work of one is complementary to the work of another person or another person independently checks the accuracy or correctness of work performed by one person as it helps employees know what to do and what others are to do. This is done to minimise errors and fraud and detect them in a timely manner when they take place. Key duties and responsibilities need to be divided or segregated among different people to reduce the risk of error or fraud. This should include separating the responsibilities for authorizing transactions, processing and recording them, reviewing the transactions, and handling any related assets (Bukenya & Kinatta, 2012). Tunji (2013) found out that functional segregation of responsibilities (authorisation, recording, custody and reconciliation) to different individuals helps organisations to check abuses that can derail an organisation.

On their part, Cédelle et al. (2007) indicate that accounting is an important activity of internal control. They explain that accounting is the system a company uses to measure its financial performance by noting and classifying all the transactions like sales, purchases, assets, and liabilities in a manner that adheres to certain accepted standard formats. It helps to evaluate a Company's past performance, present condition, and future prospects. Natad (2008) further explains that accounting processes are at the heart of internal control of accounting and financial information. Accounting systems are the methods and records that identify, assemble, analyse, classify, record, and report transactions. Tunji (2013) reveals that accounting helps to establish a workable bookkeeping and accounting system that ensures all transactions are recorded and accurately processed in the appropriate books of account.

Internal audit is also one of internal control mechanisms employed by organisations such as banks. Internal audit is a managerial control, which functions by measuring and assessing the effectiveness of other controls. The internal auditors are part of the organisation and are typically responsible to the top management of the organisation. Internal audit units primarily perform a continuing assessment of the control systems and are a source of recommendations for improving the effectiveness of those systems (Havens, 2000). Katnic (2011) indicates that internal audits help in unearthing irregularities. Sarens and De Belde (2008) established that internal control systems contribute to managerial effectiveness hence performance.

Authorisation is also an important control activity. Natovich (2009) explains that authorisation restricts employees and allows them to perform only predetermined activities according to their roles. In event-based systems, authorisation control is based on activity types. Each user or group is granted access only to certain activity types. In business process management systems, authorisations are not separate from the process, but are derived directly from the roles of the employees and their authority as defined in the process. Authorisation is not granted per activity type, but at the single incident level. In other words, the system grants a one-time authorisation for the execution of a specific activity. The authorisation is granted on the basis of the organisation's business process rules. In principle, authorisation for an identical activity type may be granted in each incident to a different employee.

Staff of integrity is an important control tool. Thus each organisations needs to institute procedures for ensuring quality recruitment, selection and placement of competent and honest personnel that

would discharge various duties and tasks effectively, with minimum supervision. It is when this control is in place that we can be sure of existence of trustworthy employees that would not collude with customers to defraud the organisation and cause its imminent death (Tunji, 2013). Tabassum (2011) indicates that the goal of a recruitment program should be to attract highly qualified candidates and ensure person-job fit. Mismatch between the candidate and job can cost an organisation a great deal of money, time and energy. Edwards and Billsberry (2010) in a study testing the multidimensional theory of person-environment fit in a regression analysis found out that person organisation fit, person-people and person job fit positively significantly predicted organisational performance.

The studies above generally revealed that control activities related to organisational performance. However, none of the empirical studies was carried out in the Ugandan context. Besides, the studies obliquely related control activities and organisational performance. These gaps made it necessary to assess whether control activities related to performance in a United Nations organisation operating in Uganda.

2.4   Summary of Related Literature

The literature above showed that there was a relationship between internal control and organisational performance. The literature showed that include control environment, monitoring and control activities. Control environment was indicated to include appropriate policies, management tone, mission and objectives and sufficient supervision. Monitoring included

evaluation, audit, inspection, supervision and control activities included physical controls, appropriate staffing and stakeholder involvement. This literature was the basis for discussion of the findings made by this study.

CHAPTER THREE

METHODOLOGY

3.1   Introduction

This chapter presents the methods that were used in this study. The chapter presents the research design, study population, sample size and selection, sampling methods of data collection, data collection instruments, data quality control, data management and analysis, ethical consideration, limitations and conclusion.

3.2   Research Design

The study adopted a case study design. The case study design was selected because it was an empirical inquiry that investigated a contemporary phenomenon within its real life context. The case study design focuses on developing an in-depth understanding by to exploring describing and explaining phenomena by an exhaustive study (Ellis & Levy, 2009). The case study design was appropriate for this study because it allowed the use of both quantitative and qualitative data. Quantitative data was the basis for drawing statistical inferences by relating internal controls and organisational performance. Qualitative data supplemented the quantitative data by providing detailed information in form of statements from interviews for in-depth analysis

3.3   Study Population

The population of this study was all 765 people who were the staff of MONUSCO at Entebbe base. This staff included international staff both civilian and military who number 315 and 400 national staff, and 40 UN Volunteers (MONUSCO Staff List, 2015). The other ten people were key political

leaders in Eastern Democratic Republic of the Congo working with MUNUSCO. These staff had the necessary information for the study.

3.4   Sample and Selection

The sample size of the as study 275 respondents selected from the population of 950 staff using the statistical table of Krejcie and Morgan (1970).

Table 3.1: Population, Sample Size and Sampling Techniques

Category	Access Population	Sample size	Sampling technique
MUNUSCO senior staff	9	9	Purposive
DRC political leaders	10	10	Purposive
International staff	315/755 x 256	107	Simple random
National Staff	400/75 x 5256	135	Simple random
UN Volunteers	40/755 x 256	14	Simple random
Total	**755**	**275**	

3.5   Sampling Techniques and Procedures

The sample was selected using two sampling methods, namely; simple random and purposive sampling. By simple random sampling, each individual was chosen by chance (Oso & Onen, 2009). Simple random sampling was selected because it enabled the generalisability of the findings. With purposive sampling, this was used to select senior staff of the organisation as secondary key respondents to provide in-depth responses for qualitative analysis. The method of purposive sampling was intensity purposive sampling which allowed the researcher to select a

small number of rich cases that enable the obtaining of in depth information (Patton, 2003). Purposive sampling helped in obtaining detailed data for in-depth analysis from ten key political leaders in Eastern Democratic Republic of the Congo working with MUNUSCO.

3.6   Data Collection Methods

Two methods of data collection were adopted by the study. These were namely, self-administered questionnaire (SAQ) and interview.

3.6.1   Questionnaire Survey

The proposed study was largely quantitative survey involving staff of the staff of the organisation. Therefore, the data collection method adopted was the survey, which involved the use of self-administered questionnaires (SAQs). This method enabled the researcher to cover the respondents quickly and at reasonable cost (Bordens & Abbott, 2011). The SAQ based method was very suitable for the sampled respondents because they could easily respond to the questions because of their proficiency in the English Language which was used in the questionnaire survey.

3.6.2   Interview

Interviewing was the qualitative method of data collection. Using in-depth interviews, the respondents were asked their opinions and experiences about internal controls and organisational performance. Through interviews, information of much detail was obtained by the researcher by talking to each respondent directly (Bordens& Abbott, 2011). Interview data was collected from the senior staff of the organisation who were five and another five officials from DRC in number that is three respondents from each of the categories mentioned above (see 3.3).

3.7 Data Collection Instruments

The study employed two methods of data collection instrument namely, questionnaire and interview guide.

3.7.1 The Questionnaire

A self-administered questionnaire (SAQ) was administered on the respondents. The questionnaire was chosen because it served to collect appropriate data, made data comparable and amenable to analysis, minimised bias in formulating and asking of the questions and made questions varied. The questionnaire had identical sets of items for all respondents. The researcher used close ended questionnaire for all respondents. The use of questionnaire enabled collection of data from a large number of respondents and also enabled the respondents give sensitive information without fear as their personal identity was not needed on the questionnaire. Questionnaires offer greater assurance of anonymity thus enabling the respondents to give sensitive information without fear (Amin, 2005). The questionnaire contained two sections, with section (A) on background characteristics being nominal questions with appropriate options given. Questions in section (B) were scaled using the five-point Likert from a minimum of 1 through 5. This instrument helped in collecting data quantitative in nature.

3.7.2 Interview Guide

This is a qualitative research technique that involves conducting intensive individual interviews with a small number of respondents to explore their perspectives on a particular idea, program or situation (Boyce, 2006). There were 10 interviews from senior staff of the organisation and officials from DRC government for detailed information.

3.8 Procedure

The researcher sought an introductory letter from the University introducing her to the Director MONUSCO. Before collecting data from the respondents, they were assured of the confidentiality and guaranteed that data collected would only be for academic purposes. Appointments were made with the selected respondents to allow them select their own convenient time of participating in the study. While administering the interviews, the researcher kept jotting down the major points. Thereafter, data was coded, analysed, and the report written.

3.9 Validity of Data Collection Instruments

Validity refers to truthfulness, accuracy and quality of the instruments. Content related validity which is the amount of substance in the study (Enon, 2002) was established. This was through consultations with researcher's supervisor and colleagues. Inter – judge was used for the test of Content Validity Index. The formula used was;

$$CVI = \frac{Number\ of\ Relevant\ items}{Total\ number\ of\ items}$$

The CVI for the questionnaire obtained and interview guide was obtained at above 0.70. This was because for the results to be valid, CVI should be above 0.70 (Amin, 2005). Some adjustments were made to make the questions more valid. The results of CVI are presented in Table 3.2.

Table 3.2: Validity Indices

Items	Content Validity Index
Control Environment	0.72
Monitoring	0.80
Control Activities	0.68
Organisational Performance	0.75

Source: Primary Data

3.10   Reliability of Data Collection Instruments

Reliability of the items was determined at two levels. Reliability for the qualitative instrument was achieved through consultation with the supervisor, fellow students, peer debriefing, prolonged engagement and audit trails. Validation of the instrument focussed on clarity, completeness and relevance of the questions in relation to the study constructs. Also qualitative data was systematically checked, focus maintained and there was identification and correcting of errors (Tashakkori & Teddlie, 2003). Reliability for quantitative data was determined by calculating Cronbach alpha using the Statistical Package for Social Scientists (SPSS 20.0). Reliability of each category of the variables that is items that were more related in relation to the conceptual framework were tested together. Reliability was obtained at 0.70 and above (Tavakol & Dennick, 2011). The results are presented in Table 3.3.

Table 3.3: Reliability Indices

Items	Cronbach alpha (α)
Control Environment	0.79
Monitoring	0.74
Control Activities	0.73
Organisational Performance	0.72

Source: Primary Data

3.11 Data Analysis

3.11.1 Qualitative Data

The qualitative data collected was coded and grouped according to the study objectives and emerging themes. Analysis was carried through thematic analysis. Thematic analysis ensured that clusters of text with similar meaning are presented together (Devetak, Glažar &Vogrinc, 2010). This enabled making of comparison between qualitative and quantitative data.

3.11.2 Quantitative Data

Quantitative data was analysed at different levels, namely univariate and bivariate. At univariate level, the data was based on percentages from the frequency tables and descriptive statistics such as the mean. At bivariate level, the dependent variable (DV), organisational performance was correlated and regressed on internal controls the independent variables (IVs). The statistical package for social scientists (SPSS 20.0) was used in the analysing of data.

3.12 Measurement of Variables

The background ground characteristics variables identifying the respondents were measured using the nominal scale with appropriate options given. The nominal scale helps label or tag to identify objects, properties, or events. Independent and dependent variables namely, namely control environment, monitoring and control activities and then organisational performance were measured on the ordinal scale which is a ranking scale and possess the characteristic of order. The scale helped to distinguish between objects according to a single attribute and direction (Smith & Albaum, 2013). The ranking was on the five-point Likert scale (Where 1 = strongly disagree 2 = disagree 3 = undecided 4 = agree 5 = strongly agree).

3.13 Ethical Considerations

The researcher obtained the consent from all respondents that participated in the study. Anonymity was ensured, as some respondents did not want their names taken. The researcher observed confidentiality while handling the responses. Information was availed to respondents that the research would not endanger them directly or indirectly and that participation was voluntary.

PRESENTATION, INTERPRETATION AND ANALYSIS OF RESULTS

4.1   Introduction

This chapter contains the presentation, analysis and interpretation of the findings on Internal Controls and organisational performance of United Nations Organisation Stabilisation Mission in the Democratic Republic of the Congo – Entebbe Base. Analysis of the study was based on the objectives of the study. The chapter in particular, presents the response rate, background findings and the empirical findings.

4.2   Response Rate

The response rate findings are presented in Table 4.1.

Table 4.1: **Response rate for the study**

Instruments	Targeted	Actual	Response Rate
Interview	19	11	57.9%
Questionnaires	256	155	61.0
Total	**275**	**166**	60.4%

Source: **Primary Data**

The results in Table 4.1 show that out of the total of 256 survey questionnaires were distributed to the respondents but 155 questionnaires were retrieved fully filled with appropriate data. These were considered sufficient respondents because this was a response rate of 61.0%. This response was an adequate response rate because Nulty (2008) suggests that a response rate above 50.0% is

acceptable. More data of qualitative nature was collected from 57.9% of the respondents of those anticipated to provide interview data.

4.3   Background Characteristics

This section presents results on demographic characteristics of the respondents. These include; gender, age category, education levels, working experience and category of the respondent in the organisation. The data on background characteristics of the respondents is presented in Table 4.2.

Table 4.2: Background Characteristics

Item	Categories	Frequency	Percent
Gender of the Respondents	Male	98	63.2
	Female	57	36.8
	Total	**155**	**100.0**
Age Category	Below 30 Years	17	11.0
	30-40 Years	48	31.0
	41-50 Years	84	54.2
	Above 50 Years	6	3.9
	Total	**155**	**100.0**
Education levels	Diploma	7	4.5
	Bachelors Degree	115	74.2
	Post Graduate Qualification	33	21.3
	Total	**155**	**100.0**
Working experience	Less than 5 years	43	27.7
	6-10 years	90	58.1
	10 and above years	22	14.2
	Total	**155**	**100.0**
Category of Staff in the Organisation	International staff	53	34.2
	National Staff	70	45.2
	UN Volunteer	32	20.6
	Total	**155**	**100.0**

Source: Primary Data

The results on gender show that the modal percentage (63.2%) was males with females being 36.8%. This suggested that the larger percentage of the respondents were males. However, participation by both genders in the study was fair, thus it presumed that representation for both groups was fair enough for the validity of the findings. In relation to age category of the respondents in years, the results showed that the modal percentage (54.2%) of the respondents was of those that were between 41-50 years followed by 31.0% who were between 30-40 years, then 11.0% who were below 30 years and the smaller percentage (9.3%) were those above 50 years. This means that most of the respondents were above 3.9% years. Therefore, it was presumed that they had longer experience of services which improved their knowledge of internal controls and performance of the organisation. This thus improved the accuracy of the results of data collected guaranteeing validity of the findings.

The results on the highest level of education attained by the respondents showed that the modal percentage (74.2%) of the respondents was of those who had bachelor degrees, 21.3% had post graduate qualifications and 21.3% had diplomas. This suggests most of the respondents had the higher levels of education that is bachelor degrees and post graduate qualifications. With staff of higher levels education, it suggested that those staff could easily comprehend the items on the study variables. Thus, the data they provided was believed to be dependable and thus enabled producing of valid results. With respect to the working experience of the respondents, the modal percentage (58.1%) had 6-10 years, 27.7% had less than 5 years and 14.2% had 10 and above years experience. The results mean that most of the respondents had a working experience of more than five years. With most of the respondents having a relatively higher experience on the job, this meant that they understood internal controls and performance of the organisation. Thus they gave

data could be depended on in producing valid findings. Regarding the categories of staff the respondents belonged to, the modal percentage (45.2%) of the respondents were national staff while 34.2% were international staff and 20.6% were UN volunteers. With diverse categories of staff providing data, this suggested correct data was obtained because each category presented data from its perspective of understanding internal controls and performance of the organisation.

4.4   Organisational Performance

The self administered questionnaire (see Appendix B) shows that the dependent variable (DV) namely, organisational was measured using 10 items. The 10 items studied are presented in table 4.2. The above items were scaled using the five-point Likert scale where code 1 = Strongly Disagree, 2 = Disagree, 3 = Undecided, 4 = Agree and 5 = Strongly Agree. For each of the above items measuring organisational performance, descriptive statistics that included frequencies, percentages and means are presented.

Table 4.3: Frequencies, Percentages and Means on Organisational Performance

Organisational Performance	SD	D	U	A	SA	Mean
Staff requirements are provided in a timely manner	16* 10.3**	26 16.8	20 12.9	65 41.9	28 18.1	3.41
Staff support is of high quality	3* 1.9**	7 4.5	17 11.0	94 60.6	34 21.9	3.54
Duties of the organisation are efficiently executed	14* 9.0**	17 11.0	1 0.6	80 51.6	43 27.7	3.78
Programmes are effectively implemented	-	15* 9.7**	32 20.6	60 38.7	48 31.0	3.61
Programmes competently implemented	24* 15.5**	34 21.9	2 1.3	54 34.8	41 26.5	3.35
Programmes are implemented with high effort	24* 15.5**	34 21.9	2 1.3	54 34.8	41 26.5	3.55
Staff easily access their operational requirements	6* 3.9**	29 18.7	10 6.5	70 45.2	40 25.8	3.70
There is improvement in the handling of projects	6* 3.9**	29 18.7	1 0.6	93 60.0	26 16.8	3.67
Activities are performed excellently by staff	3* 1.9**	6 3.9	10 6.5	109 70.3	27 17.4	3.97
The outcomes of programmes can be verified	1* 0.6**	7 4.5	4 2.6	126 81.3	17 11.0	3.97

* Cells for frequencies
**Cells for percentages

The results in Table 4.3 on whether staff requirements were provided in a timely manner, cumulatively the results showed that the larger percentage (60.0%) of the respondents agreed while 27.1% disagreed and 12% were undecided. The mean = 3.41 was close to code 3 close the median score, that is the average which suggested that the respondents undecided. Undecided being the average, the results suggested staff requirements were provided in a fairly timely manner. In the summary responses of the questionnaire, largely the respondents revealed that staff were largely provided in a timely manner. One respondent stated, "*Supplies are made according to plans and the mandate of the UN. Staff requirements are always provided in sufficient amounts*" Another

respondent stated, "*Whereas sometimes delays occur in delivery of staff requirement, this is on rare occasions. Otherwise everything is done as scheduled.*" While another respondent stated, "*The UN is an institution of high repute and with reasonably sufficient resources. Staff requirements normally are always provided in a timely manner.*" The above views somehow reflect the results of the descriptive statistics suggesting that staff requirements were provided in a timely manner.

Regarding whether staff support was of high quality, cumulatively, the majority percentage (72.5%) of the respondents agreed while 11.0% were undecided and 6.4% disagreed. The mean = 3.54 was close to four, which on the likert scale used to measure the items corresponded with agreed. These results suggested staff support was of high quality. In the open responses of the questionnaire, the respondents revealed that support staff was of high quality. The respondents revealed that the quality of weaponry, gear and other logistics were of high level. The respondents revealed that even the allowances to staff were high which kept the motivation of staff. In the interviews, the respondents also revealed that support to staff was of high quality. One respondent stated, "*Staff are well catered for and unlike in case of the DRC national army which in most cases is lacking, UN staff are well catered and the soldiers that do not disturb the public to get provisions.*" Another respondent stated, "*Provisions are very good and staff are satisfied.*"

In relation to the above, as to whether duties of the organisation were efficiently executed, cumulatively the majority percentage (79.3%) of the respondents agreed with 20.0 % disagreeing and 0.6% being undecided. The mean = 3.78 was close to four meaning that the respondents agreed. These results suggested that the duties of the organisation were efficiently executed. In

relation to the above, as regards whether programmes were effectively implemented, cumulatively the majority percentage (69.7%) agreed while 20.6% were undecided and 9.7% disagreed. The mean = 3.61 was close to four meaning that the respondents agreed. These results implied that the respondents agreed that programmes were effectively implemented. In the interviews the respondents largely indicated that the duties of the organisation were efficiently and effectively executed. One respondent stated, "*MONUSCO has done a lot as far as stabilising the Congo is concerned. Human rights abuses have reduced because its forces provide protection to the people.*" Another respondent stated, "*Stabilising the Congo is not an easy task, there many protagonists involved. However, MONUSCO has done a lot and there is now some semblance of order in the area.*" Also another respondent stated, "*MONUSCO should be appreciated, because before its intervention, things were very bad.*" The views above reflect the results of the descriptive statistics and this suggest that duties of the organisation were efficiently executed.

As to whether programmes were competently implemented, cumulatively the larger percentage (61.3%) agreed with 37.4% disagreeing and 1.3% being undecided. The mean = 3.35 was close to median score, three, meaning that the respondents were undecided. Nevertheless, the mean close to the median score, three which is the average suggested that implementation of programmes was fair. Concerning programmes were implemented with high effort, cumulatively the larger percentage (61.3%) agreed with 37.4% disagreeing while 1.3% was undecided. The mean = 3.55was close to four above the median score which suggested that the respondents agreed. In the interviews, several issues relating to programmes being implemented with high effort were given. One respondent stated, "*MONUSCO* has *tried but the success of their effort has been slow, many people have lost their lives and a lot of human rights violations have taken place*." Another

respondent stated, "*There many impediments that hinder high effort in MONUSCO from being very effective, its mandate limits its was effort and sometimes lack of cooperation from the DRC government army officials cause problems.* " Also another respondent stated, "A lot has been done but *MONUSCO* forces move cautiously not to go beyond their mandate and attract a full protracted was against it from the different forces operating in the Congo." Otherwise the views above show that MONUSCO was trying to implement its programmes.

With respect to staff easily accessing their operational requirements, cumulatively the majority percentage (71.1%) of the respondents agreed with 22.6% disagreeing while 6.5% were undecided. The mean = 3.70 tended towards four above the median score which suggested that the respondents agreed. The mean being above the average, the results indicated that largely, staff easily accessing their operational requirements. In the open responses of the questionnaire, the respondents gave responses that generally similar with the results of the descriptive statistics. One respondent stated, "*staff are well facilitated in terms of operational equipments because their mission is a difficult otherwise their lives would be at risk.*" Another respondent stated, "The organisation does not take chance and since always there is adequate funding, operational requirements are always there." Another respondent stated, "*The organisation has sufficient operational resources in terms of weaponry, health facilities, transportation and the rest. This has thus been largely responsible for the relative peace in the area.*" Overall, the views results concur with the results of the descriptive statistics suggesting that staff easily accessed their operational requirements.

With regard to there being improvement in the handling of projects, cumulatively the majority percentage (76.8%) of the respondents agreed while 6.5% disagreed and 5.8% disagreed. The mean

= 3.67 was close to four above the median score which suggested that the respondents agreed. The mean being above the average, the results indicated that improvement in the handling of projects was good. Relatedly, with respect to activities being performed excellently by staff, cumulatively the majority percentage (87.7%) of the respondents agreed while6.5% were undecided and 5.8% disagreed. The mean = 3.97 close to four suggested that the respondents agreed. This means that there was good performance of activities by staff.

As regards whether the outcomes of programmes could be verified, cumulatively the majority percentage (92.3%) of the respondents agreed with 5.1 % disagreeing while 2.6% were undecided. The mean = 3.97 was close to four meaning that the respondents agreed. Therefore, the results above suggested that the outcomes of programmes could be verified. To establish an overall picture of how the respondents rated organisational performance of the organisation, an average index of organisational performance was computed for the 10 items measuring the same. The summary of the statistics for the items were the mean = 3.65, median = 3.60 and standard deviation = 0.58. The results showed that mean and the median were almost equal implying normal distribution of the results. Besides the low standard deviation suggested low dispersion and the mean close to four indicated that the respondents agreed that organisational performance was good. This meant that the respondents rated performance of MONUSCO as good.

4.5   Internal Controls and Organisational Performance

4.5.1   Control environment and performance of MONUSCO

This objective of the study sought to establish the relationship between control environment and performance of MONUSCO. Question items measuring control environment were put to the

respondents. The items were scaled using the five-point Likert scale where code 1 = Strongly

Disagree, 2 = Disagree, 3 = Undecided, 4 = Agree and 5 = Strongly Agree. Descriptive data is as

presented in Table 4.4.

Table 4.4: Frequencies, Percentages and Means on Control Environment

Control Environment	SD	D	U	A	SA	Mean
Ethics are highly practiced in performance	17* 11.1**	26 17.0	13 8.5	79 51.6	18 11.8	3.36
There is integrity in management	7* 4.5**	16 10.3	18 11.6	83 53.5	31 20.0	3.74
Ethical guidance is provided to staff	4* 2.6**	11 7.1	39 25.2	59 38.1	42 27.1	3.80
The vision and mission of the organisation is well defined	4* 2.6**	7 4.5	39 25.2	43 27.7	62 40.0	3.98
The lines of authority are clear with accountability channels known to staff	5* 3.2**	11* 7.1**	6 3.9	92 59.4	41 26.5	3.99
Supervisors identify daily routine and short-term employee deficiencies for correction	-	15* 9.7**	14 9.0	117 75.5	9 5.8	3.77
Staff performance appraisal is carried out	-	1* 0.6**	5 3.2	109 70.3	40 25.8	4.21

The results in Table 4.4 regarding whether ethics were highly practiced in performance cumulatively had the majority percentage (63.4%) of the respondents agreeing with 28.1% disagreeing and 8.5% being undecided. The mean = 3.36 which on the five-point Likert scale (from a minimum of 1 for the worst case scenario strongly disagree to a maximum of 5, which is the best case scenario strongly agree) that was used to measure responses was close to 3 which signified undecided. The mean therefore indicated that the respondents fairly ethic were highly practices in performance. In relation to the above, with respect to there being integrity in management, cumulatively the majority percentage (70.5%) of the respondents agreed with 14.7% disagreeing and 11.6% being undecided. The mean = 3.74 close to four suggested that the respondents agreed. This implied that the respondents agreed that there was integrity in management. In the open

responses of the questionnaire survey, the respondents revealed that the organisation had core values and competencies which were mandatory for all staff members. This was emphasised by instructor led trainers and computer base trainings to ensure staff members are aware. Once anybody violated the values of the organisation, actions had to be investigated and the violation categorised to determine penalties that varied from counselling to dismissal and revocation of functional immunity by the Secretary General to allow prosecutions under the constitution of the country that is violated. In the interviews, the respondents emphasised that ethics and integrity were highly respect in the organisation. One respondent stated, "*In this organisation you rarely hear that money has been lost of misused. Ethics are highly emphasised and people of integrity are employed.*" Another respondent said, "*They respect ethics and integrity, because of this human violations such as rape of women and killings have reduced.*" Another respondent remarked, "*Rarely are staff of the organisation including soldiers involved in unethical matters here. It is our local staff and soldiers that you find involved in unethical matters.*" The views above concur with the results of descriptive statistics that ethics and integrity were promoted in the organisation.

In relation to ethical guidance was provided to staff, cumulatively the majority (65.4%) agreed with 25.2% undecided while 9.7% disagreed. The mean = 3.80 was close to four, which meant that the respondents agreed. The mean above the average suggested that ethical guidance was provided to staff. In the interviews, the respondents revealed that there was an office of ethics and this was responsible with offering ethical guidance to staff. The respondents revealed that the UN had a variety of rules and regulations concerning employee conduct which every staff had to follow. One respondent stated;

> The concept of integrity enshrined in the Charter of the United Nations embraces
> all aspects of behaviour of an international civil servant that include such qualities

as honesty, truthfulness, impartiality and incorruptibility. These qualities are as basic as those of competence and efficiency which are also enshrined in the Charter.

Another respondent remarked, "The organisations has standards for ethical conduct promote common values and identify the behaviour and performance expected of all the staff of the organisation. The views above as with the results of descriptive statistics mean that ethical guidance was provided to staff.

With respect to the vision and mission of the organisation being well defined, cumulatively the majority percentage (67.7 %) of the respondents agreed while 25.2% were undecided and 7.1% disagreed. The mean = 3.98 close to four, indicated that the respondents agreed. The high mean suggested there borrowers' compliance with covenants was monitored. This means that vision and mission of the organisation being well defined. During documentary analysis, it was established that the organisation aimed at; "protection of civilians, humanitarian personnel and human rights defenders under imminent threat of physical violence and to support the Government of the DRC in its stabilisation and peace consolidation efforts." Accordingly, all staff had to ensure integrity and place the interests of their organisation above their own and use its resources in a responsible manner. The above data shows that the organisation has a well defined mission and vision to guide its staff.

Concerning whether the lines of authority were clear with accountability channels known to staff, majority percentage (85.9%) of the respondents agreed with 10.3% disagreeing and 3.2% being undecided. The mean = 3.99 close to four corresponded with agree. This high mean suggested that the respondents indicated that the lines of authority were clear with accountability channels known to staff. In relation to the above, as to whether supervisors identified daily routine and short-term employee deficiencies for correction, cumulatively the majority percentage (81.3%) of the respondents agreed with 9.7% disagreeing and 9.0% being undecided. The mean = 3.77 close to four suggested that the respondents agreed. This means that the respondents indicated that supervisors identified daily routine and short-term employee deficiencies for correction. In the interviews, the respondents revealed that lines of administration clear and employees were governed under a hierarchy. Team leaders and supervisors were responsible for the management of their staff and this promoted accountability in the organisation.

Concerning whether staff performance appraisal was carried out, cumulatively the majority percentage (96.1%) agreed while 3.2% were undecided and 0.6% disagreed. The mean = 4.21 was close to four which implied that the respondents agreed. These results mean that staff performance appraisal was carried out. The respondents revealed that in the organisation, performance appraisal was an ongoing process. It was revealed that there appraisal involved clarifying performance expectations at the beginning of each performance period, keeping staff, on track through ongoing dialogue and a mid-point review, and evaluating performance at the end of the period. Accordingly, end-of-cycle evaluation helped in informing the planning for the following year, and for development in general. The respondents revealed that each staff had to fill the e-PAS form that provided a structure for, and a systematic record dialogue between the staff and the team leader

of supervisor. Therefore, from the above views it can be reported that the organisation carried out performance appraisal on staff.

4.5.1.1 Correlation Analysis between Control Environment and Performance

To establish whether there was a relationship between control environment and organisational performance, a correlation analysis was carried out. The results are presented in Table 4.5.

Table 4.5: Correlation Results on Control Environment and Organisational Performance

		Organisational Performance	Control Environment
Organisational Performance	Pearson Correlation	1	0.824[**]
	Sig. (2-tailed)		0.000
	N	155	155
Control Environment	Pearson Correlation	0.824[**]	1
	Sig. (2-tailed)	0.000	
	N	155	155

**. Correlation is significant at the 0.01 level (2-tailed).
**. Correlation is significant at the 0.01 level (2-tailed).

The results in Table 4.5 suggest that there was a positive significant relationship between control environment and organisational performance($r = 0.824$, $p < 0.000$). The critical value was

significant at below 0.01 level indicating the acceptance of the research hypotheses that there was a positive significant relationship between control environment and organisational performance.

4.5.1.2 Linear Regression Model for Prediction of Organisational Performance using Control Environment

At the confirmatory level, to ascertain whether organisational performance was predicted control environment, the dependent variable namely, organisational performance was regressed on control environment the independent variable. The results are represented Table 4.6.

Table 4.6: Regression of Organisational Performance on Control Environment

Model	Standardised β	Sig. P
Control Environment	0.824	0.000
Adjusted $R^2 = 0.676$		
F $= 255.671$, p $= 0.000$		

a. Dependent Variable: Organisational Performance

The results in Table 4.6 show that, control environment explained 67.6% of the variation of organisational performance, (adjusted $R^2 = 0.676$). This means that 32.4% was accounted for by other factors not considered in this study. The regression model was good (F $= 255.671$, p $= 0.000 < 0.05$). These results showed that control environment (β $= 0.824$, p $= 0.000$) significantly predicted organisational performance.

4.5.2 Monitoring and performance of MONUSCO

This objective of the study sought to find out the relationship between monitoring and performance of MONUSCO. Question items measuring monitoring were put to the respondents. The items were scaled using the five-point Likert scale where code 1 = Strongly Disagree, 2 = Disagree, 3 = Undecided, 4 = Agree and 5 = Strongly Agree. Descriptive data is as presented in Table 4.7.

Table 4.7: Frequencies, Percentages and Means on Monitoring

Monitoring	SD	D	U	A	SA	Mean
There is effective monitoring of proper use of resources	8* 5.2**	39 25.2	21 13.5	59 38.1	28 18.1	3.39
Management carries out a continuous performance monitoring process	6* 3.9**	25 16.1	10 6.5	89 57.4	25 16.1	3.66
Management reviews staff performance according to the defined standards of the organisation	4* 2.6*	9 5.8	19 12.3	104 67.1	19 12.3	3.81
Monitoring is carried out by teams of monitors	4* 2.6**	7 4.5	5 3.2	117 75.5	22 14.2	3.94
There are regular performance inspections	3* 1.9**	10 6.5	1 0.6	110 71.0	31 20.0	4.07

The results in Table 4.7 on whether there was effective monitoring of proper use of resources, cumulatively the larger percentage (56.2%) agreed while 30.2% disagreed and 13.5% were undecided. The mean = 3.39 close to the median score, three, suggested that the respondents were undecided. The mean close to the average suggested that monitoring of proper use of resources was fair. In the interviews, the respondents revealed that there were different levels of administration that carried out monitoring. It was indicated that there were different officials responsible for monitoring of the use of resources. However, the respondents explained that considering the nature of operations the organisation was involved in, that is peace keeping

missions, it was important that mandate and priority remained fluid with the goal being to meet the objective of the bigger picture. This thus sometimes did not necessarily mean effective adherence to industrial best practices. However, because of separation of duties and different reporting levels, there was effective monitoring of the use of resources. The results above suggest that the organisation had some mechanisms of monitoring to ensure effective use of resources.

With respect to management carrying out a continuous performance monitoring process, cumulatively the majority percentage (73.5%) of the respondents agreed while 20.0% disagreed and 6.5% were undecided. The mean = 3.66 close to four suggested that the respondents agreed. The mean above average implied continuous performance monitoring process was good. In relation to the above, as regards whether management reviewed staff performance according to the defined standards of the organisation, cumulatively the majority percentage (79.4%) of the respondents agreed while 12.3% were undecided and 8.4% disagreed. The mean = 3.81 that was close to four signified that the respondents agreed. The above results suggest that respondents agreed that management reviewed staff performance according to the defined standards of the organisation. In the interviews, the respondents revealed that staff were monitored through a continuous appraisal process. Accordingly, staff were monitored by their different superiors such as team leaders and supervisors. It was revealed that the regional centre staff visited the peace mission areas to establish how performance was going on. Besides, the staff filled the e-PAS form and this stipulated staff performance standards.

With regard to whether monitoring was carried out by teams of monitors, cumulatively the majority percentage (89.7%) of the respondents agreed with 7.1% disagreeing and 3.2% were undecided. The mean = 3.94 close to four suggested that the respondents agreed. The mean above

average implied monitoring was carried out by teams of monitors. Relatedly, with respect to there being regular performance inspections, cumulatively the majority percentage (91.0%) of the respondents agreed while 8.4% disagreed and 0.6% were undecided. The results above therefore mean that there were regular performance inspections.

4.5.2.1 Correlation Analysis for Monitoring and Organisational Performance

To find out whether there was a relationship between monitoring and organisational performance, a correlation analysis was carried out. The results are presented in Table 4.8.

Table 4.8: Correlation Results on Monitoring and Organisational Performance

		Organisational Performance	Monitoring
Organisational Performance	Pearson Correlation	1	0.312^{**}
	Sig. (2-tailed)		0.000
	N	155	155
Monitoring	Pearson Correlation	0.312^{**}	1
	Sig. (2-tailed)	0.000	
	N	155	155

**. Correlation is significant at the 0.01 level (2-tailed).

The results in Table 4.8 suggest that there was a positive significant relationship between monitoring and organisational performance ($r = 0.312$, $p < 0.000$). The critical value was significant at below 0.01 level indicating the acceptance of the research hypotheses that there was a positive significant relationship between monitoring and organisational performance.

4.5.2.2 Linear Regression Model for Prediction of Organisational Performance using

Monitoring

At the confirmatory level, to ascertain whether organisational performance was predicted by monitoring, the dependent variable namely, organisational performance was regressed on monitoring the independent variable. The results are represented Table 4.9.

Table 4.9: Regression of Organisational Performance on Monitoring

Model	Standardised β	Sig. P
Monitoring	0.312	0.000
Adjusted R^2 = 0.090		
F = 12.1919, p = 0.000		

a. Dependent Variable: Organisational Performance

The results in Table 4.9 show that, monitoring explained 9.0% of the variation of organisational performance, (adjusted R^2 = 0.090). This means that 91.0% was accounted for by other factors not considered in this study. The regression model was good (F = 12.1919, p = 0.000 < 0.05). These results showed that control environment (β = 0.312, p = 0.000) significantly predicted organisational performance.

4.5.3 Control Activities and performance of MONUSCO

This objective of the study sought to establish the relationship between control and performance of MONUSCO. Question items measuring control activities were put to the respondents. The items were scaled using the five-point Likert scale where code 1 = Strongly Disagree, 2 = Disagree, 3 = Undecided, 4 = Agree and 5 = Strongly Agree. Descriptive data is as presented in Table 4.10.

Table 4.10: Frequencies, Percentages and Means on Control Activities

Control Activities	SD	D	U	A	SA	Mean
Access lock systems have been installed	2* 1.3**	17 11.0	6 3.9	101 65.2	29 18.7	3.89
Staff use badge when on duty	15* 9.7**	30 19.4	13 8.4	67 43.2	30 19.4	3.43
Duties for each staff are well specified and segregated	6* 3.9**	17 11.0	5 3.2	105 67.7	22 14.2	3.77
Proper book keeping is ensured	4* 2.6**	4 2.6	3 1.9	118 76.1	26 16.8	4.02
Internal auditors exist	-	9* 5.8**	4 2.6	102 65.8	40 25.8	4.12
Authorisation is required for every activity	4* 2.6**	26 16.8	38 24.5	44 28.4	43 27.7	3.62
The organisation attracts staff of integrity	8* 5.2**	20 12.9	13 8.4	91 58.7	23 14.8	3.65

The results in Table 4.10 on whether access lock systems had been installed showed that cumulatively the majority percent (83.9%) of the respondents agreed with 12.3% disagreeing and 3.9% being undecided. The mean = 4.11 was close to four which on the five-point Likert scale (from a minimum of 1 for the worst case scenario strongly disagree to a maximum of 5, which is the best case scenario strongly agree) used corresponded with agree. This suggested that the respondents indicated that installation of access lock systems was good. In the interviews, the

respondents indicated that there was use of safes, lock and key, use of passwords in computers, access doors, CCTV cameras, registers, security officers, lockable cabins, security checks, stock taking and internal audit among others. The respondents indicated that these helped in ensuring the organisation's inventory and cash among others did not get out illegally. This means that the organisation had installed a lock system to protect its resources.

As to whether staff used badges when on duty, cumulatively the larger percentage (62.5%) of the respondents agreed while 29.1% disagreed and 8.4% were undecided. The mean = 3.43 was close to three that corresponded with undecided. Undecided being the average, this suggested fairly staff used badges while at work. In the interviews, it was revealed that staff had identification tags. However, it was revealed that except on specific occasions or for those involved in security, wearing badges of identification tags was not mandatory. Nevertheless, as with the descriptive results, the interview results also showed that there was the use of badges by staff.

As regards duties for each staff being well specified and segregated, the majority percentage (81.9%) of the respondents while 14.9% disagreed and 3.2% were undecided. The mean = 3.77 was close to four which corresponded with agreed. These results thus mean that duties for each staff being well specified and segregated. In the interviews, it was revealed that different staff had different duties and with each staff with a duty of description. Therefore, each person handled responsibilities specific to his/ her role as delegated by the organisation.

Concerning whether proper book keeping was ensured, cumulatively the majority (92.1%) of the respondents agreed while 5.2% were disagreed and 1.9% were undecided. The mean = 40.2 close to four corresponded with agree. The high mean suggested that the respondents agreed that proper

book keeping was ensured. In relation to the above, as to whether internal auditors existed, cumulatively majority percent (91.6%) of the respondents agreed while 5.8% disagreed and 2.6% were undecided. The mean = 4.12 close to four suggested that the respondents agreed. This implied that the respondents indicated that internal auditors existed. In the interviews, regarding proper book keeping, the respondents revealed that accounting officers were required to produce credible financial reports, data capture and record keeping. The respondents also revealed that the internal audit department was responsible for checking the books of accounts of the organisation. One respondent stated, "Accounting officers have to ensure that proper accountability has to be presented to management and this protects the finances of the organisation from being misappropriated." The results presented here show that the organisation ensured proper book keeping.

As to whether authorisation was required for every activity, cumulatively the larger percentage (56.1%) agreed while 19.3% disagreed and 24.5% were undecided. The mean = 3.62 close to four implied that the respondents agreed. This thus meant that authorisation was largely required for every activity. In the interviews, it was revealed that responsibilities were defined in peoples appointments and their job descriptions. However, for particular activities especially those involving use of funds, there was need for approval/ authorisation. It was pointed out that the team leaders, supervisors and all those in managerial positions had to make approvals according to the individual activity. The respondents revealed that authorisation was done by administrators according to their delegation of authority. Therefore, as with the results of the descriptive statistics, the above views indicate that authorisation was required while executing duties of the organisation.

In relation to the organisation attracting staff of integrity, cumulatively the majority percent (73.5%) agreed while 18.1% disagreed and 8.4% were undecided. The mean = 3.65 close to four suggested that the respondents agreed. This means largely organisation attracted staff of integrity. In the interviews, the respondents indicated that during the recruitment and selection process, the organisation tried to ensure that people of integrity were recruited. Thus this included checking their criminal record, asking the recruits to have recommendation from credible referees, subjecting them to rigorous interviews and then keeping staff on probation to prove their worth. The above results mean that the organisation tried to ensure that it recruited staff of integrity. This means that the organisation attracted staff of integrity.

4.5.3.1 Correlation Analysis between Control Activities and Organisational Performance

To find out whether there was a relationship between control activities and organisational performance, a correlation analysis was carried out. The results are presented in Table 4.11.

Table 4.11: Correlation Results on Monitoring and Organisational Performance

		Organisational Performance	Control Activities
Organisational Performance	Pearson Correlation	1	0.477**
	Sig. (2-tailed)		0.000
	N	155	155

Control Activities	Pearson Correlation	0.477**	1
	Sig. (2-tailed)	0.000	
	N	155	155

**. Correlation is significant at the 0.01 level (2-tailed).

The results in Table 4.11 suggest that there was a positive significant relationship between control activities and organisational performance ($r = 0.477$, $p < 0.000$). The critical value was significant at below 0.01 level indicating the acceptance of the research hypotheses that there was a positive significant relationship between control activities and organisational performance.

4.5.3.2 Linear Regression Model for Prediction of Organisational Performance using Control Activities

At the confirmatory level, to ascertain whether organisational performance was predicted by control activities, the dependent variable namely, organisational performance was regressed on control activities the independent variable. The results are represented Table 4.12.

Table 4.12: Regression of Organisational Performance on Control Activities

Model	Standardised β	Sig. P
Monitoring	0.412	0.000

Adjusted $R^2 = 0.190$

F = 13.1219,   p = 0.000

a. Dependent Variable: Organisational Performance

The results in Table 4.12 show that, control activities explained 19.0% of the variation of organisational performance, (adjusted $R^2 = 0.190$). This means that 81.0% was accounted for by other factors not considered in this study. The regression model was good (F = 12.1919, p = 0.000 < 0.05). These results showed that control activities ($\beta = 13.1219$, p = 0.000) significantly predicted organisational performance.

CHAPTER FIVE

SUMMARY, DISCUSSION, CONCLUSIONS AND RECOMMENDATIONS

5.1   Introduction

Chapter five presents the summaries, discussions, conclusions and recommendations based on the objectives of the study. In addition, the chapter presents limitations of the study and areas for further study.

5.2   Summary of the Findings

Summary of the findings are presented below based on the objectives of the study namely.

5.2.1   Control Environment and Performance of MONUSCO

The study established a positive significant relationship between control environment and performance MONUSCO. Performance of MONUSCO was found out to be positively predicted by control environment.

5.2.2   Monitoring and Performance of MONUSCO

The results showed that there was a positive significant relationship between monitoring and Performance of MONUSCO. Performance of public MONUSCO was found out to be positively predicted by monitoring.

5.2.3 Control Activities and Performance of MONUSCO

The findings of the study indicated that a positive significant relationship between control activities and performance of MONUSCO. Performance of MUNOSCO was found out to be positively predicted by control activities.

5.3 Discussion

5.3.1 Control Environment and Performance of MONUSCO

In the first place, the findings of the study showed that practicing ethics in performance influenced organisational performance. This finding is consistent with the views of Ndamenenu, (2011) that flowing from the above, the board of directors should show concern for ethical values. To achieve effective performance there should be an ethics policy and this must be adequately communicated to all levels of organisation. This means that if an organisation practices ethics during execution of work, there will be performance. The study also found out that integrity in the management of an organisation influence performance. This finding supports the finding by Davis and Rothstein (2006) that perceived behavioural integrity of managers was positively significantly related to the employee attitudes such as job performance. This means that if management of an organisation behaves with integrity, there will be organisational performance.

The findings of the study revealed that providing ethical guidance relates to organisational performance. This finding agrees with the finding by Resick et al. (2006) that ethical leadership was significantly positively associated with employee performance. Therefore, ethical leadership in organisations enhances organisational performance. The study further found out that when an organisation has a well identified vision and mission, organisational performance will be

determined. This finding concurs with Sotunde (2013) who revealed that vision and mission statements were essential if any organisation was to survive. This means that visions and missions of organisations influenced their performance.

The study further found out that when an organisation has lines of authority that are clear with accountability channels known to staff, there will be performance. This finding is similar to the finding by Bohte and Meier (2001) that structure significantly positively influenced performance especially with task difficulty. Therefore, if organisations have clear lines of authority and responsibility, there will be performance. The findings of the study also showed that when supervisors identify daily routine and short-term employee deficiencies for correction, they influence performance. This finding resonates the views by Apenteng (2012) that supervision throughout the organisation helps to ensure that employees are aware of their duties and responsibilities, and know the extent to which they are accountable for activities. Similarly, Azman (2009) found out that supervisors identify the daily routine and short-term employee deficiencies for correction and this enhances organisational performance. Therefore, supervision of daily routine to identify performance deficiencies is important in enhancing performance of organisations.

On the other hand, the study revealed that staff performance appraisal influenced organisational performance. This finding supports the finding by Akinbowale et al. (2013) that performance appraisal results improved employee performance. Accordingly, feedback, particularly on interpersonal (supervisor-subordinate) basis was useful and highly effective in motivating

employees to improve their performance. Therefore, as established by this study, staff performance appraisal influenced performance.

5.3.2 Monitoring and Performance of MONUSCO

To start with, the findings of the study revealed that effective monitoring of proper use of resources influenced performance. This finding is consistent with Saleem and Abideen (2011) who found out that monitoring more highly correlated with organisational performance among the other variables. This indicated monitoring had a strong effect on organisational performance. The findings of the study also showed that a continuous performance monitoring process related to performance. This finding concurred with Ilieş and Stegerean (2011) that established a strong relationship between a continuous performance monitoring process and performance. This means that in organisations where there is continuous monitoring, there is higher performance.

The findings of the study suggested that if management reviewed staff performance according to the defined standards of the organisation there would be performance. This finding concurs with the views of Kusek and Rist (2004) that systematic collection of data on specified indicators to provide management and the main stakeholders of an ongoing development intervention with indications of the extent of progress and achievement of objectives and progress. Thus management can influence performance through monitoring whether employees are performing according to set standards.

Further, the findings of the study showed that monitoring teams in an organisation influence performance. This finding agrees with Ssebakumba (2013) who revealed that there was a positive significant relationship between monitoring by teams and organisational performance. This means

that monitoring teams in organisations influence performance. The study also indicated that regular performance inspections influenced organisational performance. This finding is in line with the finding by Dean (2002) that organisations relied on inspections to improve performance. Therefore, this means that inspections in organisations predicted organisational performance.

5.3.3 The Relationship between Control Activities and Performance of MONUSCO

To begin with, the results of the study indicated that access to lock systems influenced performance of an organisation. This concurs with Bukenya and Kinatta, (2012) who stated that an agency must establish physical control to secure and safeguard vulnerable assets. They explained that examples of access controls to assets included lock systems. Relatedly, Chiezey and Agbo (2013) revealed that if organisations strengthened their internal control systems and their supervisory role, they were able to check and curtail the incidence of fraudulent activities and this influenced their performance. Therefore, it is imperative that organisations strengthen their control activities if they are to enhance performance.

The results of the study revealed that largely staff used badges when on duty which also influenced performance. This finding echoes the views of Bukenya and Kinatta, (2012) who indicated that an agency must establish physical control to secure and safeguard vulnerable assets such as the badge system as supervision measure. Relatedly, Chiezey and Agbo (2013) found out that if organisations strengthened their internal control systems and their supervisory role, they were able to check and curtail the incidence of fraudulent activities. This means that identifications for employees at work enhanced performance.

The findings of the study found out that duties for each staff being well specified and segregated influenced performance. This finding is consistent with the views of Bukenya and Kinatta (2012) who indicated that key duties and responsibilities need to be divided or segregated among different people to reduce the risk of error or fraud. Accordingly, this included separating the responsibilities for authorising transactions, processing and recording them, reviewing the transactions, and handling any related assets. Tunji (2013) found out that functional segregation of responsibilities (authorisation, recording, custody and reconciliation) to different individuals helps organisations to check abuses that can derail an organisation. This means segregation of duties in organisations influenced organisational performance.

The study revealed that ensuring proper book keeping influenced organisational performance. This finding concurs with Tunji (2013) who revealed that bookkeeping and accounting system that ensured all transactions were recorded and accurately processed in the appropriate books of account influencing performance of an organisation. This means that organisational performance is influenced by proper book keeping. The findings of the study also revealed that internal auditors influenced the performance of the organisation. This finding is consistent with the views of Katnic (2011) who indicated that internal audits help in unearthing irregularities. Consequently, according to Sarens and De Belde (2008) internal control systems contributed to managerial effectiveness hence performance. This means that an internal audit system of an organisation influenced its performance.

Further, the findings of the study showed that authorisation of every activity enhanced organisational performance. This finding supports the views of Natovich (2009) who expound that

authorisation restricts employees and allows them to perform only predetermined activities according to their roles. This means that with authorisation, employee achieve predetermined activities of the organisation. Also, the study revealed that attracting employee of integrity predicted organisational performance. This finding is similar the views of Tunji (2013) that organisations needs to institute procedures for ensuring quality recruitment, selection and placement of competent and honest personnel that would discharge various duties and tasks effectively, with minimum supervision. Accordingly, it is when this control is in place that we can be sure of existence of trustworthy employees that would not collude with customers to defraud the organisation and cause its imminent death (Tunji). Relatedly, Edwards and Billsberry (2010) found out that person organisation fit, person-people and person job fit positively significantly predicted organisational performance. Therefore, to ensure effective organisational person it is important to attract staff of integrity that fit in their jobs.

5.4   Conclusions

Conclusions are drawn based on the earlier discussions laid in line with the specific objectives of the study as explained below.

5.4.1 Control Environment and Performance of MONUSCO

The control environment relates to performance of public institutions. This is because an organisation characterised by ethics, integrity in management which provides ethical guidance, with a well defined vision and mission, clear lines of authority and appraisal will perform effectively.

5.4.2 Monitoring and Performance of MONUSCO

Monitoring relates to organisational performance. This is because effective monitoring proper use of resources, a continuous performance monitoring process, review of staff performance, monitoring by teams and regular performance inspections influenced performance of organisations.

5.4.3 Control Activities and Performance of MONUSCO

Control activities relates to organisational performance. This was due to the fact that access to locks, use of badge when on duty, well specified and segregated duties, proper book keeping, internal auditors, authorisation for every activity and attracting staff of integrity influenced organisational performance.

5.5 Recommendations

The researcher came up with the following recommendations based on the specific objectives of the study including:

5.5.1 Control Environment and Performance of MONUSCO

Public organisations, NGOs/ private organisations and government agencies should establish a control environment that can enhance organisational performance. This should be through emphasising ethics, integrity in management, establishing a well defined vision and mission, clear lines of authority and employee appraisal.

5.5.2 Monitoring and Performance of MONUSCO

Public organisations, NGOs/ private organisations and government agencies should implement a monitoring system that influences organisational performance. This should be through carrying out effective monitoring proper use of resources, a continuous performance monitoring process, review of staff performance, monitoring by teams and regular performance inspections.

5.5.3 Control Activities and Performance of MONUSCO

Public organisations, NGOs/ private organisations and government agencies should implement control activities that influence performance. These should include use of access to locks, use of badges when on duty, well specified and segregated duties, proper book keeping, internal auditors, authorisation for every activity and attracting staff of integrity.

5.6   Study Limitations

This study makes a significant contribution as far as suggesting how to implement internal controls that can enhance organisational performance. However, the study looked at only three internal controls, namely control environment, monitoring activities and control activities. Thus the influence of other internal controls activities namely procedures and practices that ensure that management objectives are achieved and risk mitigation strategies implemented, information and communication. Besides, the study being a case study, this causes generalisation problems. Therefore, future studies should be carried out on other institutions.

5.7   Suggestion for Further Research

This study looked only at only three internal controls namely control environment, monitoring activities and control activities. Thus future studies should consider the other internal controls

namely procedures and practices that ensure that management objectives are achieved and risk mitigation strategies implemented, information and communication. Besides this study was carried out on an internal organisation, therefore, future studies should be carried out in other sectors such government, NGOs and private enterprises.

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APPENDICES

APPENDIX A

TABLE FOR DETERMINING SAMPLE SIZE FROM A GIVEN POPULATION

N	S	N	S	N	S
10	10	220	140	1200	291
15	14	230	144	1300	297
20	19	240	148	1400	302
25	24	250	152	1500	306
30	28	260	155	1600	310
35	32	270	159	1700	313
40	36	280	102	1800	317
45	40	290	105	1900	320
50	44	300	109	2000	322
55	48	320	175	2200	327
60	52	340	181	2400	331
65	56	360	186	2600	335
70	59	380	191	2800	338
75	63	400	198	3000	341
80	66	420	201	2500	346
85	70	440	205	4000	351
90	73	460	210	4500	354
95	76	480	214	5000	357
100	80	500	217	6000	361
110	86	550	226	7000	364
120	92	600	234	8000	367
130	97	650	242	9000	368
140	103	700	248	10000	370
150	108	750	254	15000	375
160	113	800	260	20000	377
170	118	850	265	30000	379
180	123	900	269	40000	380
190	127	950	274	50000	381
200	132	1000	278	75000	382
210	136	1100	285	100000	384

Note: N = population size
S = sample size
Source: Krejcie and Morgan (1970).

APPENDIX B

SELF ADMINISTERED QUESTIONNAIRE

Dear Respondent

I am student of a master inInstitutional Management and Leadership of Uganda Management Institute carrying out a study on "Internal controls and organisational performance of United Nations Organisation Stabilisation Mission in the Democratic Republic of the Congo - Entebbe Base." The information sought is required only for academic purposes. I request you to respond with truthfulness and honesty for the success of the research. Information provided will be treated with maximum confidentiality.

Yours Faithfully

....

Patience Katushabe

SECTION A: BACKGROUND INFORMATION

Please tick what you consider appropriate in basing on the numbers in the spaces provided.

1. Your Sex

Male	Female

2. Your age group:

20-30 years	31-39 years	40-49 years	50 years and above

3. Your level of education:

Diploma	Bachelors Degree	Post Graduate Degree

4. How long have you worked for the District?

Less than 2 year	3-4 years	5 and above years

5. What responsibility do you hold in the Organisation

SECTION B: RESPONSES TO THE MAIN VARIABLES

Indicate your response in the items in the table below on the scale of 1- Strongly disagree (SD); 2-

Disagree (D); 3- Undecided (U); 4- Agree (A); 5- Strongly agree (SA).

Control Environment	SD	D	U	A	SA
	1	2	3	4	5
1. Ethics are highly practiced in performance					
2. Staff are competent in tasks performance					
3. There is integrity in management					
4. Ethical guidance is provided to staff					
5. The vision and mission of the organisation is well defined					
6. The lines of authority are clear with accountability channels known to staff					
7. Supervisors identify daily routine and short-term employee deficiencies for correction					
8. Staff performance appraisal is carried out					

9. What is your summary assessment of the control environment of your organisation?

....

....

....

Monitoring	SD	D	U	A	SA
	1	2	3	4	5
10. There is effective monitoring of proper use of resources					
11. Management carried out a continuous performance monitoring process					
12. Management reviews staff performance according to the defined standards of the organisation					
13. Monitoring is carried out by teams of monitors					
14. There are regular performance inspections					

15. In summary, what is your opinion about the monitoring system of the organisation?

....

....

....

Control Activities	SD	D	U	A	SA
	1	2	3	4	5
16. Access lock systems have been installed					
17. Staff use badge when on duty					
18. Duties for each staff are well specified and segregated					
19. Proper book keeping is ensured					
20. Internal auditors exist					
21. Authorisation is required for every activity					
22. The organisation attracts staff of integrity					

23. In summary, what is your opinion about control activities of the organisation?

....

....

....

Dependent Variables	SD	D	U	A	SA
Organisational Performance	**1**	**2**	**3**	**4**	**5**
24. Staff requirements are provided in a timely manner					
25. Staff support is of high quality					
26. Duties of the organisation are efficiently executed					
27. Programmes are effectively implemented					
28. Programmes competently implemented					
29. Programmes are implemented with high effort					
30. Staff easily access their operational requirements					
31. There is improvement in the handling of projects					
32. Activities are performed excellently by staff					
33. The outcomes of programmes can be verified					

34. What is your assessment of the performance of the organisation?

....

....

....

INTERVIEW GUIDE FOR SENIOR STAFF

Control Environment and Performance

1. What ethics are emphasised in the organisation?

2. How are the ethics emphasised?

3. What is the integrity of staff?

4. What is the importance of the vision and mission of the organisation?

5. What is the level of inspection in the organisation?

6. How is the appraisal system of the organisation?

Monitoring and Organisational Performance

7. How effective is monitoring of proper use of resources?

8. In what ways is continuous performance monitoring carried out?

9. What are the performance standard of the organisation?

10. Who carries out monitoring and inspection?

Control Activities and Organisational Performance

11. What control systems are used by the organisation?

12. What is your opinion about the performance appraisal of the organisation?

13. How does the organisation attract staff of integrity?

APPENDIX D

INTERVIEW GUIDE FOR DRC POLITICAL LEADERS (ENGLISH VERSION)

Control Environment and Performance

1. MUNUSCO management staff observe ethics as they perform their duties?

2. How does MUNUSCO management staff emphasise ethics in their operations?

3. What is the integrity of MUNUSC staff?

4. How has MUNUSCO staff ensured that the vision and mission of the organisation is fulfilled?

5. What is the level of inspection by senior staff in the organisation?

6. How have you been involved in ensuring successful performance of the organisation in your area?

Monitoring and Organisational Performance

7. How does MUNUSCO carry out monitoring to ensure proper use of resources?

8. In what ways does MUNUSCO carry continuous performance monitoring?

9. Who carries out monitoring and inspection?

10. How are you involved in the monitoring of the utilisation of the resources by MUNUSCO staff?

Control Activities and Organisational Performance

11. What control systems are used by MUNUSCO?

12. What is your opinion about the performance of MUNUSCO?

13. How does MUNUSCO attract staff of integrity?

INTERVIEW GUIDE FOR DRC POLITICAL LEADERS (FRENCH VERSION)

Environnement de contrôle et de la performance

1. MUNUSCO personnel de gestionobserventl'éthiquecommeilsremplissentleursfonctions?
2. Comment le personnel de gestion MUNUSCO soulignentl'éthiquedansleursopérations ?
3. Quelestl'intégrité du personnel MUNUSC?
4. Comment le personnel MUNUSCO veillé à ceque la vision et la mission de l'organisationestremplie?
5. Quelest le niveau de l'inspection par les cadres supérieursdansl'organisation?
6. Comment avez-vousétéimpliquédansassurantune performance réussie de l'organisationdansvotrerégion?

Suiviet Performance organisationnelle
7. Comment ne MUNUSCO effectuer la surveillance afind'assurer la bonne utilisation des ressources?
8. De quellesfaçons MUNUSCO effectuerune surveillance continue de la performance?
9. Qui effectue le suivietl'inspection?
10. Comment êtes -vousimpliquédans le suivi de l' utilisation des ressources par le personnel MUNUSCO ?

Activités de contrôle et Performance organisationnelle

11. Quelssont les systèmes de contrôlesontutilisés par MUNUSCO?

12. Quelleestvotre opinion sur la performance de MUNUSCO?

13. Comment ne MUNUSCO attirer du personnel de l'intégrité?

APPENDIX F: VALIDITY OF THE INSTRUMENTS

Validity of Control Environment

Judges	Relevant	Irrelevant
Judge 1	7	2
Judge 2	6	3

9

CVI $=$ 7+6 = 13 ÷2 = 6.5

4.5 ÷ 6 = 0.72

Validity of Monitoring

Judges	Relevant	Irrelevant
Judge 1	4	1
Judge 2	4	1

5

CVI $=$ 4 + 4 = 8 ÷2 = 4

4 ÷ 5 = 0.80

Validity of Control Activities

Judges	Relevant	Irrelevant
Judge 1	5	3
Judge 2	6	2

8

CVI $=$ 5+ 6= 11÷2 = 5.5

5.5÷8 = 0.68

Validity of Organisational Performance

Judges	Relevant	Irrelevant
Judge 1	7	3
Judge 2	8	2

10

CVI =   7+ 8= 15÷2 = 7.5

7.5 ÷ 10= 0.75

APPENDIX G: INTRODUCTORY LETTER