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Internal Audit Function and Performance of Not for Profit Organisations in Uganda: A Case Study of Baylor College of Medicine Children's Foundation Uganda.

The study sought to investigate the relationship between the internal audit function and performance of not-for-profit organisations in Uganda, taking Baylor College of Medicine Children's Foundation Uganda as a case study. The study was undertaken with a purpose of examining the relationship between risk evaluation, review of the economy, efficiency and effectiveness of operations and compliance review as the independent constructs and performance as the dependent construct. The study utilised a case study design and a total of 36 respondents. Respondents included managers and supervisors of the departments of internal audit, finance, strategic planning and monitoring and evaluation, medical, health systems strengthening, research, capacity building and training, information technology, nutrition, laboratory, administration, human resource and operations. Data was collected using semi-structured interviews and self-administered questionnaires. Qualitative content analysis, descriptive statistics, Pearson's correlation coefficients and multiple regression analyses were used for data analysis. Using descriptive statistics, a mean of 3.86 and a standard deviation of 0.81 were found between risk evaluation and performance, a mean of 3.71 and a standard deviation of 0.80 between review of the economy, efficiency and effectiveness of operations and performance and a mean of 3.83 and standard deviation of 0.81 between compliance review and performance. The study also found a Pearson's correlation coefficient of $r = +0.4216^{**}$ between risk evaluation and performance, $r = +0.56^{**}$ between review of the economy, efficiency and effectiveness of operations and performance, $r = +0.3034^{**}$ between compliance review and performance.

The study concluded that there is a positive relationship between internal audit function and performance such as growth of outreach sites across the country, increase in the number of employees, clients, asset base and health professional training programmes. The study recommends that the budgetary allocations of the internal audit function should be increased in terms of number of staff, their training and welfare.

Key Words: Internal Audit Function, Performance, Not for Profit Organisations.