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**Effect of Internal Controls on Financial Accountability in a Non-Governmental Organisation in Uganda: A Case Study of World Vision Uganda.**

This study examined the effect of internal controls on financial accountability at World Vision Uganda. The study was guided by the following objectives; to examine the effect of the control environment on financial accountability at World Vision Uganda, assess the effect of risk assessment on financial accountability at World Vision Ugandan and to determine the effect of control activities on financial accountability at World Vision Uganda. A quantitative and qualitative case design was used to collect data from a sample of 118 respondents at World Vision Uganda. Stratified random and purposive sampling techniques were used in selecting the sample. Questionnaire was the main instrument of data collection and the Statistical Package for the Social Sciences (SPSS) was used for analysis.

The findings of the study revealed that there was an effect of internal controls on financial accountability. Furthermore, the findings showed that control environment, risk assessment and control activities were significant predictors of financial accountability. However, it was indicated that control environment was the most significant predictor of financial accountability as compared to other variables. The researcher recommends that the Non-Government Organisations management/owners should establish/ strengthen their internal control systems in order to enhance financial accountability and hence ensure efficient, effective, and equitable service delivery. This can be accomplished through; policy implementation, recruiting competent/knowledgeable staff, putting in place systems to monitor/evaluate performance, and providing refresher courses on leadership and management of recourses to management and staff, among others.

**Key Words: Internal Controls, Financial Accountability, Non-Governmental Organisation, World Vision Uganda**