

**MULINDWA KIZITO ALOYSIOUS (2011-M102-20054)**

**Internal Controls and Prevention of Financial Fraud in Primary Schools in Uganda: A Case Study of Mugwanya Preparatory School, Kabojja**

The general purpose of the study was to assess internal controls and prevention of financial fraud in primary schools in Uganda and the case study was Mugwanya preparatory school-Kabojja-Busiro-County, Wakiso- District. The specific objectives of the study were; to establish how internal controls prevent financial fraud in primary Schools in Uganda, to evaluate how segregation of duties can prevent financial fraud in primary Schools in Uganda and, to establish how authorisation and approval prevents financial fraud in primary Schools in Uganda. The study focused on variables of internal controls (segregation of duties approval and authorisation as the independent variables) and financial fraud (accounting anomalies, double payment and improper valuation of assets as the dependent variables). Therefore, the study was limited to the internal controls and prevention of financial fraud in primary schools in Uganda. The researcher used case study as a research design, qualitative and quantitative approaches of which qualitative approach dominated the study, questionnaires and interview guide were used as research tools for data collection. Data were analysed by using expert knowledge and descriptive analysis techniques in order to establish the relationship between internal controls and prevention of financial fraud in primary schools in Uganda.

Key words: Controls, Internal, Fraud, Financial, Schools