

**INTERNAL CONTROL SYSTEMS AND SERVICE DELIVERY IN KABALE
MUNICIPAL COUNCIL, KABALE DISTRICT, UGANDA.**

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ABSTRACT

Municipal services in Kabale Municipality are notoriously sub- standard. The study investigated the link between this phenomenon and service quality determinants, including resourcing and accountability and staff capacity gaps and how these gaps may be related to internal control systems in place. Specifically the study investigated whether and how internal control systems employed support service delivery, the relationship between compliance, fraud prevalence, resource adequacy and service delivery; it assessed how control environment impacts effectiveness of internal controls in relation to service delivery. Purposive and Random sampling techniques were used to select a sample from the study Population. Data were analyzed and presented qualitatively and quantitatively. The analysis and findings showed that the factors that negatively affected service delivery included lack of integrity followed by weak internal control systems, inadequate funding and delayed funds release from the Central Government. Prevalence of frauds and compliance lapses were noticed from 2006 up to 2014, particularly as regards to adherence to internal control norms and submission of reports. Inadequate training for staff has led to staff capacity gaps. It was concluded that while internal controls are in place, the problem is that they are not adequately followed, hence affecting service delivery. It is therefore recommended that all stakeholders should follow internal controls put in place for effective and efficient delivery of services, the division of work and segregation of duties should be upheld, Each department should be represented on the procurement committee for transparency purposes; the control environment should be improved by management to allow any stakeholder to access documents, and culprits that breach norms and regulations are found, they should be punished accordingly, Finally the management of the Council should prioritize services which are critical to the public, like Road construction, Waste disposal, Education, Security and Health.