

ASSESSMENT OF INTERNAL CONTROL AND THE PERFORMANCE OF GATSIBO DISTRICT, RWANDA

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ABSTRACT

The study entitled “assessment of internal control and the performance of GATSIBO District” was conducted with the general objective of assessing the impact of internal control on the performance of GATSIBO District. The research applied descriptive design. Correlation was also used to measure the relationship between internal control system and performance of GATSIBO District. The researcher used universal sampling by taking all the staff of GATSIBO District to participate in the study. Instruments for data collection included questionnaires, interview and documentation. The major components of internal control assessed included control environment and control activities. The cumulative mean for all the components of internal control assessed was 3.7787. As it was found, the Spearman Rho correlation between internal control and district performance was 0.701, meaning that there is a high correlation between internal control and performance of GATSIBO District.

Using Pearson Chi-square Test, it was found that the test statistic $\chi^2_{calculated}$ was greater than $\chi^2_{tabulated}$. Then, the null hypothesis was rejected. Basing our decision on the p-value, we found that p-value (.000) was less than the alpha (0.05) (significance level). Therefore, the null hypothesis was also rejected. This means that variables are highly correlated; therefore there is a relationship between internal control and the performance of Gatsibo District with logical impact of the first on the last.

Key words: Internal control, GATSIBO District, performance.