

Employee Perspectives on the Effectiveness of Internal Control Systems on the Performance of Lusaka City Council Service Delivery

Lee Caleb Mahlangu¹, Francis Simui² Austin Mwange³

Institute of Distance University of Zambia^{1,2}

Graduate School of Business, University of Zambia³

DOI: <https://dx.doi.org/10.47772/IJRISS.2025.90300227>

Received: 04 March 2025; Accepted: 08 March 2025; Published: 09 April 2025

ABSTRACT

Effective internal controls are important in ensuring that organizational performance is achieved. Local municipalities play a key role in the provision of different services to the citizens. This study explored employee perspectives on the effectiveness of the Internal Control Systems on the performance of Lusaka City Council on service delivery. The study used a qualitative research methodology to collect data through interviews and employed reflexive thematic analysis for interpretation. A sample of 5 participants, participated in the study. The findings of the study revealed that the internal controls present at the local authority are not very effective due to unnecessary bureaucracy, inefficient systems lacking effective monitoring by management and political interference in the enforcement and implementation of internal control systems at the local authority. Furthermore, this paper highlights inadequate policies and procedures in the internal control systems, indicating the need for an effective and efficient internal control systems to be integrated in the current systems in place. Based on these findings, the study recommends that the local authority enhances its internal control systems by ensuring that they have a strong internal control environment where internal control activities in form of policies and procedures are adequate.

Keywords: Internal control system, control environment, COSO, Municipality, Service delivery

INTRODUCTION

Internal controls have gained prominence in the recent years and have continued to affect organisational performance. With a complex dynamic and ever changing business environment and recent business failures and collapse of high profile and profit institutions such as Enron and Baring Bank, around the world being ascribed in part to internal controls challenges, it has become necessary that organisations understand the importance of internal control systems and find ways of ensuring that they are effectively implemented. Local Municipalities have an important role of providing public services to the communities and businesses they operate in, however they have continued to face challenges in their service delivery. The Auditors reports of 2016 to 2020, states that most Local Municipalities have weak internal control systems thus the reason they have continued to provide poor service delivery to the residents in their different jurisdictions.

Internal controls are processes designed and effected by those that are charged with governance, management and other personnel to provide reasonable assurance about the achievements of an entity's objectives with regard to reliability of financial reporting, effectiveness and efficiency of operations and compliance with applicable laws and regulations (Mwindi 2008). Otoo et al (2023), states that an efficient internal control system aids organisations in realizing its goals of providing trustworthy financial information as well as protecting its assets and other significant resources.

BACKGROUND

The Committee of Sponsoring Organisations of the Treadway Commission (COSO 2013) defines internal control as a system put in place by the board of directors, management, and other staff members to provide reasonable assurance in achieving control objectives. Local Municipalities are public entities and need to be accountable and transparent. Internal controls are put in place to ensure adequate management of resources and

proper accountability. According to Yuan (2019), effectiveness of internal controls refers to the degree to which the establishment and implementation of internal control provides reasonable assurance for the achievement of control objectives, including the effectiveness of internal control design and the effectiveness of internal control operations.

According to the auditors reports 2016 to 2020, however, it has been observed that most Local Municipalities have weak Internal Control Systems and others have failed to strengthen the implementation process of internal controls. According to Ringo (2013), despite the existence of internal audits in various Local Municipalities with internal control systems in place, financial crimes have persisted in the form of fraud irregularities and even breaches of other controls. As a result of weak internal control systems, most Local Municipalities have failed to meet their mandate of quality service delivery and thus have continued offering poor services in the communities they serve such as failure or poor refuse collection, poor street lighting, poor road systems, failure to maintain gravel roads, unplanned settlements and other social services resulting in most Local Municipalities underperforming and having poor service delivery.

Problem statement

A well-managed Internal Control System enables public resources to be utilized according to the agreed upon strategic priorities and ensure allocation efficiency and hence lead to operational efficiency and achieving value for money in the delivery of services. Drawing on the agency theory, Internal Control Systems play a vital role in enhancing the performance of institutions. This how ever has not been the case of most Local Municipalities in Zambia. Local Municipalities have continued to face challenges in the management of public resources and this has contributed to poor service delivery by most Local Municipalities resulting in poor performance by these organisations. The auditor's reports (2015 - 2019) shows that most Local Municipalities have weak Internal Control Systems. This is Evidenced by the continuing incidences of unproductive spending, recently, when over K700 million was lost in salaries to "ghost workers due to poor controls and over K1.5 million during a period of six months in 2023 through alleged looting and misappropriation (Chitangala, 2023). The report sights misappropriation and weak control systems as some of the major challenges that have resulted in continued poor performance by Local Municipalities.

Purpose of the Study

The purpose of this study was to understand from the employee perspectives the effectiveness of Internal control systems on the performance of Lusaka City Council on service delivery.

LITERATURE REVIEW

According to a study by Yuan (2019), A review of domestic internal control literature in recent years' states that effectiveness of internal control refers to the degree to which the establishment and implementation of internal control provides reasonable assurance for the achievement of control objectives, including the effectiveness of internal control design and the effectiveness of internal control operations. Yuan (2019) further states that effectiveness of internal control refers to the degree to which internal control objectives are achieved through the good fit and compliance between internal control elements and their external environment, and between system related people and systems.

Opoka (2023), states that, there is a general perception that internal controls in government institutions are weak and as such, failure by these institutions to observe and meet the objectives for which they were established for. Most employees in government institution attest to malfunctioning organizational control systems. Owusu-Ansah (2019), stated that there is a lack of mutual understanding regarding the successful functioning of internal control structures. The destruction of internal controls in the public sector, particularly in local government systems predetermines the need for standard features of new efficient Internal control systems to promote efficiency, effectiveness and compliance with rules and regulations.

In a study titled "the effectiveness of internal control systems in the Vietnamese credit institution by Thinh, Anh and Tuan (2014), a qualitative research approach was utilised. The findings revealed that all components

of control systems in Vietnamese credit institutions enhance the effectiveness of internal control systems. Furthermore, a study by Gamage et al (2014), considered the effectiveness of the Internal Control Systems of 128 subjects in bank branches in Sri Lanka. The authors used descriptive statistics. The results showed the effectiveness of the Internal control systems. However, the perception of employees and some problems of risk still exist in the internal control systems.

Opoka (2019), further states that perception, in reality is how an employee understands how a particular task should be performed and understands the whole concept surrounding what should be done. This means that employees in the public sector institutions believe that there are underlying procedures or control that provides the paths on how public activities should be performed. A study by Sharma and Senan (2019) on internal controls in the banking sector found that internal controls systems were highly effective. According to Masanga and Masimba (2020), reinforcement of staff perception on the importance of internal controls as related to organizational performance is critical. In organisations where rules, procedures, processes and regulations are followed, staff will be motivated and will strive to follow the same. Following rules, procedures and regulations enhances staff and company performance by increasing efficiency, reducing wastage and enhancing productivity. Staff perception results in a sense of job security of a well-run organisation leading to better firm performance. A study by Transparency International (2013) on performance of county governments in Kenya noted that county governments were facing challenges in measuring their performance in terms of citizen perception on service delivery, communication, reporting and financial accountability to key stakeholders.

A study by Thao, (2018), effectiveness of the internal controls in the private joint stock commercial banks in the Thai Nguyen province, Vietnam, the research used exploratory factor analysis regression to analyse the effects of factors on the effectiveness of the internal control system. From the results of the study it was concluded that the internal control systems of the private joint stock banks in Thai Nguyen province is at a fairly level of effectiveness based on the basis of factors of the internal control system.

Another study by Ong'are and Njeru (2022) on the effectiveness of internal control systems on fraud prevention among state corporations in Kenya: a case of Kenya pipeline company used a descriptive design. The findings showed that segregation of duties is a key internal control systems component that influence effectiveness of Kenya pipeline company and recommended that the management should emphasis and train members of staff of their significance.

Theoretical framework

The study made use of the Agency theory which is an economics-based control system design that has been used extensively to model the Internal Control System choices available to firms. The theory focuses mainly on the relationship between the principals and the agents.

An agency relationship is one in which “one or more persons (the Principal) engages another person (the agent) to perform some service on their behalf which involves delegating some of the decision making authority to the agent” (Meckling & Jensen, 1976).

The underlying assumption of agency theory is that all individuals are considered to be motivated solely by self-interest and therefore the action taken by the agent may diverge from the cooperative action. Agency theory therefore, largely focuses on methods and systems – and their consequences that arise to try and align the interests of the principal and the agent. Bosse and Phillips (2016) and Yusuf, Yousaf, and Saeed (2018) stipulated that the agency theory is the most used tool to examine corporate governance. The theory was chosen in the study because internal control is one of the many mechanisms used in business to address the agency problem, further more studies have shown that internal controls reduce agency cost

Philosophical underpinnings and Research design

The philosophical assumption of the study was interpretivism paradigm approach. This paradigm emphasizes and acknowledges that understanding is derived from human experiences. The ontological assumption of the

study was the relativist ontology with multiple realities. This study employed a qualitative approach design to understand the effectiveness of internal control systems on the performance of Lusaka city council on service delivery from employee perspectives. According to Islam and Aldaihani (2022), qualitative research is instrumental in uncovering novel insights by delving into the intricacies of relationships, activities and contextual situations. The study encompassed senior management who had knowledge and understanding of internal control system.

Sampling Technique

A purposive sampling technique using maximum variation sampling was employed to recruit participants. Maximum variation sampling was used because it aims to capture a wide range of perspectives by including participants with varying characteristics and experiences (Haambozi et al 2024).

Sample Size

The sample size for the study was five participants at Lusaka City Council all of whom willingly participated in the study. The sample size was determined based on the completeness of the data and the achievement of data saturation, where repetition or confirmation of previously collected data occurs.

Data generation and analysis

Qualitative data analysis is the systematic process of examining and interpreting non-numerical data to gain meaningful insights and generate new knowledge. It gives a study an opportunity to reduce data to its simplest form for easy interpretation. In-depth interviews were used for collection of data for this study. This study adopted thematic analysis for its qualitative data analysis. The data for the study was manually analyzed.

Thematic analysis is defined as the method for identifying and analysing different patterns in the data (Braun and Clarke 2006). According to Dawadi (2020), thematic analysis is a qualitative research method that researchers use to systematically organize and analyse complex data sets.

The qualitative data obtained from the participants was analysed using the following steps in thematic analysis (Clark and Terry, 2012):

- a. Getting used to the data
- b. Group primary coded data
- c. Searching similarities from coded data
- d. Studying and reviewing the possible themes
- e. Final classification of themes and subthemes
- f. Giving a report on the data collected (Clark and Terry 2012)

Ethical consideration

The study adhered to all the essential ethical principles throughout its investigation. The study had approval from the University of Zambia through the Humanities and Social Science Research Ethics committee (HSSREC) under reference number 2024-MAR-007.

RESEARCH FINDINGS AND DISCUSSIONS

The study sought to understand employee perspectives on the effectiveness of internal control systems on the performance of Lusaka City Council on service delivery. Internal control systems are important in any institution as they improve performance.

Participants were asked about their perceptions on the effectiveness of internal control systems on the performance of Local Municipalities on service delivery. The participants had a good understanding of internal controls systems and how they expected them to operate if well implemented. Participants stated that the internal controls were not very effective and efficient.

According to P1 observation,

“There is so much administrative delays and red tape that causes inefficiencies in the running of the council which leads to poor service delivery”.

These findings support Kaufmann et al (2018), that administrative delays lead to more red tape, which makes it difficult for organisations to serve their clients. Furthermore, studies show that red tape has caused inefficiencies in the public sector by upsetting organisational frameworks in different jurisdictions. Sarahadil (2024) noted that bureaucratic red tape complicates staff duties, diminishing governmental effectiveness.

Similarly, P2 noted,

“Sometimes there is so much unnecessary bureaucracy and as a result, some officers have a way of doing things and skipping the laid down procedures and this ends up compromising the way tasks are supposed to be done. I can tell you that the internal controls are not very effective due to the continued misappropriation that are in the system and sometimes these are even encouraged by some senior officers using junior officers. The system is designed to fail from onset”.

This finding is supported by Sarahadil (2024), who states that the complexities of procedures can lead to delays in service delivery, frustrating the public and eroding trust in public agencies. Red tapes' influence on employee behaviour and motivation cannot be overlooked. Van der Voet (2015), argued that red tape adversely impacts individual employee behaviour. This will lead to organisational objectives not being met and as a result lead to poor service delivery. When internal controls are not efficient, organisations are faced with numerous challenges which hinders the provision of quality services.

Moreover, P3 had the following to say on the effectiveness of internal controls,

“The internal controls are not effective and efficient because the unit that is supposed to spear head and ensure that every employee is adhering to the controls in place does not have the adequate capacity and there is less interest from other departments. The department is always seen playing a witch-hunting role even when it is not. The council needs to provide capacity to the audit department and clearly outline their roles to make them effective for them to carry out their mandate effectively”.

The findings are in agreement with Babetope (2019), who stated that the inadequacy of staff, poor funding and lack of segregation of duties in the internal audit department is a hindrance to the effectiveness of the internal audits in the public sector. Furthermore, findings by Hamza et al (2023) indicate that the size of an internal audit department has a significant impact on the efficacy of the internal auditors. To effectively carry out its duties and responsibilities, the internal audit function requires adequate resources. Alzeban and Gwilleam (2014) emphasize the importance of empowering internal audit with sufficient resources.

P4 shared that,

“Internal control systems have been improving in the recent past years based on the recommendation the council has been putting in place. Previously the internal controls were very weak and the council was losing a lot of money and resources through fraud and corruption, however there has been a change because of compliance to directives that are being enforced. We are not where we want to be, but we shall get there. The Audit function recently has become very proactive in the monitoring process and with this background I can state that the internal controls are slowly improving in as much as they have not been very effective and efficient which has also affected our service delivery in the district.

Najah (2018) study, agrees with the findings and shows that internal controllers and internal auditors within the organisation are important and contribute to the protection of the internal control systems against fraud, errors and non-profitability or waste that may hamper the achievement of organisational goals and make it less effective. More particularly, the internal audit function was judged to be the most important control function, due to the interesting role that it plays in terms of monitoring the internal controls of an organisation. Effective performance and the implementation of adequate oversight are sometimes hampered by lack of funding, as it is difficult for managers to hire extra staff to guarantee a sufficient division of functions Wadesango (2017).

However, P5 stated that,

“Internal controls are moderately effective and efficient and they have contributed positively to the way the council was being ran. As an employee I have seen and observed how the council has been able to achieve some of the objectives compared to the past. Service delivery has equally improved especially that interference from some political carders has reduced significantly. Compliance levels have improved especially when it comes to the way constituency development fund is administered.

The claim is consistent with a study done by Serem (2016), who argued that internal controls are a very important system for service delivery in commercial banks in Kenya. Another study by Ongunya and Abbey (2019) agreed that internal controls had a significant relationship with service delivery in the health services.

The participants equally noted that an effective internal control system would result in better management of resources. However, this has not been the absolute case with the council.

P1 stated the following,

“There are people overriding internal controls which is wrong and should not be the case. Why have controls in the first place if you are not going to adhere to them. Internal controls need to be explained to everyone for them to appreciate them. This would lead to the council reducing on the unnecessary audit queries that we have year in year out. The internal controls are there; they are not just effective as we would expect. I have experience both in the private and public sector, we just don't respect the systems we have in place.

The study is in agreement with Indriani (2016), who observed that companies with weak internal control will have many gaps that make an opportunity for their management or employees to manipulate transactions. There is need to train everyone on the importance of internal controls and that anyone who breaches the controls in place should understand the consequences that result from that.

Similarly, P3 acknowledged that internal controls systems are there in the council and according to them, they are not very effective due to unethical behaviour.

“Internal control systems are there in the council, however they are only working at the top and not at the bottom. If you assess the current system, you will discover that most senior personnel in the council understands how the system is supposed to operate and simply ensure they are not on the wrong side of the law.

The major problem has been that, if one violates or is founding wanting, they request for a transfer. This has caused a lot of problem in the Local Municipalities. Most junior employees are used to work around the internal controls and then transferred if they are faced with disciplinary charges.

The study findings are in agreement with Masamnga (2018), who found that unethical behaviour of employees within organisational resources was a main challenge in internal controls. Effectiveness of internal control has a negative effect on unethical behaviour. The findings in Shintadevi (2015) study, it was found that ethical values in the form management can reduce the drive to act dishonestly, illegally and unethically by employees. The existence of effective internal controls is expected to minimize unethical behaviour that can lead to accounting fraud on the company which affects service delivery.

However, P2, further states and emphasises the need of effective internal control systems and understands their importance on service delivery.

“The Local authority has failed to ensure that they deliver services effectively in their jurisdiction. The council needs to work extremely hard in ensuring that they improve on internal controls. By the way, the internal control systems are there and just need to be strengthened. This calls for management becoming proactive and getting fully involved in the entire process and not when it suits them.

The continuous failure by Lusaka city council to provide quality services has continued to be a challenge. A study by Moji et al (2022), findings agree and show that most Local Municipalities have experienced challenges in providing quality service delivery. According to Steyn and Van Heerden (2011), there was perceived lack of basic service delivery and wide spread corruption in municipal councils. Internal controls have to be strengthened and to be able to enjoy quality service delivery.

Those tasked to drive the agenda of ensuring that internal control systems are working effectively have been sighted as part of the stakeholders that continue making the internal controls not being very effective.

P2 and P3, further had the following to say on transparent and accountability.

“Management is not very transparent and to a certain extent not very accountable on how they use the financial resources. The council is responsible for service delivery however; we are not achieving this responsibility as expected. The council has the ability to generate enough money but we wonder why we keep failing? Misplaced priority has contributed and failure to engage openly thus resulting in lack of transparency and failure to be accountable of the resources that have been entrusted to the council.

According to findings by Ahmad (2017) on internal controls not being very effective, and agreeing with the current study, internal control systems have no significant impact on the financial accountability and transparency hence affect service delivery negatively. Accountability is the manner on how the resources are used in relation to objectives. The concept of local government financial accountability is the degree to which the local government explains or justifies what it has done or failed to do to the public or people within its jurisdiction.

Additionally, P1 had this to say,

“Management has been transparent and accountable even though the internal controls have been weak. They are not very effective because they are those that are benefiting from the current status. Unfortunately, this has been the trend for a very long time and there is no political will to change the status quo. It’s either you fit in or you find something else.

CONCLUSION

This study sheds light on employee perceptions on internal control systems at Lusaka city council on service delivery. Based on the findings of the study, it can be concluded that the internal control systems are not very effective at Lusaka city council and thus poor service delivery by the council. Having effective internal control systems significantly influence the performance of institutions and the Local authority would benefit from this and improve on its service delivery. The objective of the study was met, bringing out the need to have transparency and accountability, reducing on bureaucratic procedures, would significantly improve service delivery at Lusaka city council. Lusaka City Council has to ensure that all the five components of internal control systems are present and effectively and efficiently working to ensure effectiveness of the internal controls and performance on service delivery.

RECOMMENDATIONS

Given the importance of effective internal control systems on the performance of the council on service delivery:

- i. Lusaka City Council should focus on enhancing its internal control systems. This should include implementing systems that support a strong controls environment that will improve service delivery
- ii. Lusaka City Council should strengthen the audit function and capacitate it to improve its effectiveness which will result in effective in service delivery
- iii. Lusaka City Council should ensure that there is stiff punishment for unethical behavior in the council
- iv. Lusaka City Council should ensure that policies and procedures are well communicated to all employees in the council to improve performance and effectiveness on service delivery

REFERENCES

1. Alzeban A and Gwilliam D (2014), Factors affecting the internal audit effectiveness: a survey of the Saudi public sector, J. inter. Account
2. Ahwera, S.E., 2021. Participatory Budgeting, Internal Controls and Service Delivery Performance in Selected Public Health Facilities: A Case of Wakiso District (Masters). MAKERERE UNIVERSITY BUSINESS SCHOOL, Kenya.
3. Aurelia Chepkirui Rono, Gichuki King Ori, Raymond Kemboi, (2024), Relationship Between Internal Controls Practices and Service Delivery of County Governments in Nairobi Metropolitan Area, Kenya. EPRA Int. J. Econ. Bus. Management. Stud. 65–72. <https://doi.org/10.36713/epra18012>
4. Balunywa M (2004), Decentralization and Service Delivery in Uganda, The case of contracting out road construction services in Jinja district Kampala
5. Bett, J.C., 2017. Effects of Internal Control on the Financial Performance of Processing Firms in Kenya: A Case of Menengai Company 4.
6. Boateng, J.K., Arthur, Y.A., 2014. Influence of Risk Management Practices on Service Quality in Health Care Delivery.
7. Carr, R., (2016), Surveillance politics and local government: A national survey of federal funding for CCTV in Australia. Secur. J. 29, 683–709. <https://doi.org/10.1057/sj.2014.12>
8. Catherine, A., David, N., Geoffrey, N., (2021), Internal control practices and health service delivery in local governments of Uganda. Afr. J. Bus. Management. 15, 165–172. <https://doi.org/10.5897/AJBM2021.9205>
9. Chili, P.S., Akbar, K., Nyika, F., Mbonye, V., (2023), Assessing Service Delivery Challenges in A South African Municipality. J. Public Adm. Finance Law 36–47. <https://doi.org/10.47743/jopaf1-2023-28-04>
10. Cothran, M.W., (2022), Internal Controls in Small City Government Liberty University, Georgia.
11. Creswell, J. W. (2013) Qualitative Inquiry and Research Design: Choosing Among Five Approaches. Thousand Oaks: Sage.
12. Divine Vulley (2022) Factors Influencing the Effectiveness of Internal Control Systems: A Case Study of Commercial Banks in Ghana, European Journal of Accounting, Auditing and Finance Research, Vol.10, No. 4, pp.63- 75
13. Gamage, CT, LockKL and Fernando A.J(2014) A proposed research framework: Effectiveness of Internal Control System in state Commercial banks in Sri Lanka. International Journal of Scientific Research and Innovative Technology retrieved from <https://www.ijssrit.com>
14. Handema, M. Lungu, J. Chabala, M. and Shikaputo, C. (2023) Conceptualising the Philosophical Underpinning of the Study: A Practical Perspective. *Open Journal of Philosophy*, **13**, 257-268. doi: [10.4236/ojpp.2023.132017](https://doi.org/10.4236/ojpp.2023.132017).
15. Ibrahim, S., Diibuzie, G., Abubakari, M., (2017). The Impact of Internal Control Systems on Financial Performance: The Case of Health Institutions in Upper West Region of Ghana. Int.

16. Kalonda, J.K., Govender, K., 2021. Factors Affecting Municipal Service Delivery. Afr. J. Public Aff. 12.
17. Kayondo, B., (2015). Internal controls and service delivery in the health service sector of Uganda (Masters). Uganda Martyrs University, Uganda.
18. Kaya I (2018), Perspectives on Internal Control and enterprise risk management. In Bilgin, Eurasian Business perspectives (pp 379 – 389) Wiley. http://doi.org/10.1007/978-3-319-67913-6_26
19. Masanja, N.M., Masimba, A., (2020). The Effectiveness of Internal Control System on The Efficiency of Financial Management for Selected Training Institutions In Arusha Tanzania. Contemp. J. Educ. Bus. CJEB 1, 55–73.
20. Masanja, D.N.M., (2018). The Impact of Internal Control Challenges on Organizational Financial Performance for Selected Local Government Authorities in Arumeru District, Arusha Tanzania. Int. J. Res. Innov. Soc. Sci. 11.
21. Mbulo, D., Musawa, N., Clement, M., Lubinda, M.S., (2022). The Effect of Internal Controls and the Audit Committee on financial Accountability in local Authorities. Mulungushi Univ. Multidiscip. J. 3.
22. Mfuru, A.W.E., Sarwatt, A.C., Kanire, G., (2018). The impact of political interference in public administration in Kibaha town council. Glob. J. Polit. Sci. Adm. 6, 22–31.
23. Mngomezulu, S., 2020. Political Interference in the Administration of Service Delivery in UMLALAZI Local Municipality of KwaZulu-Natal, South Africa. J. Econ. Behav. Stud. 12, 38–45. [https://doi.org/10.22610/jebis.v12i1\(J\)](https://doi.org/10.22610/jebis.v12i1(J))
24. Moji, L., Nhede, N.T., Masiya, T., (2022). Factors impeding the implementation of oversight mechanisms in South African municipalities. J. Local Gov. Res. Innov. 3. <https://doi.org/10.4102/jolgr.v3i0.94>
25. Mom R and Kazimoto P (2021), The effectiveness of internal control systems and Perception of employee work performance: A case of Asia Pacific international University
26. Mushati, E., (2023). Internal Controls and quality service delivery. A case of Redcliff Municipality (Masters). The Great University of Zimbabwe, Zimbabwe.
27. Ncgobo, P., Malefane, S.R., (2017). Internal controls, governance and audit outcomes - case of a South African municipality. Afr. J. Public Aff. Volume 9.
28. Nefale, M.D., (2018). An investigation into citizens' trust in service delivery in makhado municipality, Limpopo province, south Africa. University of Limpopo.
29. Njiru, D.K., Bunyasi, Dr.G., (2016). Effect of Internal Controls On Financial Performance of Water Companies in Kenya (A Case of Water Companies in Tana Water Services Board). Am. J. Finance 1, 11–28. <https://doi.org/10.47672/ajf.81>
30. Nwuzor, C., Awa, F., Elom, J., (2024). Internal Control Systems and Service Delivery in Government owned Universities in Ebonyi State, Nigeria. Afr. J. Polit. Adm. Stud. 17, 477–499. <https://doi.org/10.4314/ajpas.v17i1.23>
31. Olawale S.K, (2023), Exploratory Research Design in Management Science: A review of literature on conduct and Application, IJRISS
32. Olsen, A.L., Hjorth, F., Harmon, N., Barfort, S., (2019). Behavioral Dishonesty in the Public Sector. J. Public Adm. Res. Theory 29, 572–590. <https://doi.org/10.1093/jopart/muy058>
33. Olsen, E., Bjaalid, G., Mikkelsen, A., (2017). Work climate and the mediating role of workplace bullying related to job performance, job satisfaction, and work ability: A study among hospital nurses. J. Adv. Nurs. 73, 2709–2719. <https://doi.org/10.1111/jan.13337>
34. Pious, O., Clement, A., Benedict, A., Korsorku, P.A.D., Nti, S.F., (2023). The Effect of Employee's Perception of Internal Control on Output Delivery in the Public Sector: A Case Study of Wiawso College of Education. J. Finance Account. <https://doi.org/10.11648/j.jfa.20231105.11>
35. Ong'are, O.D., and Njeru A, (2022), Effectiveness of internal control systems on fraud prevention among state corporation in Keya: A case of Kenya pipeline company. The strategic journal of business and Change Management
36. Opoku P et al (2023), The effect of employee's perception of internal control on output delivery in the public sector: A case study of college of Education, Journal of finance and Accounting Vol. 11No. 5, 2023

37. Paulinus, I. W., & David, E. (2013). The Pragmatic Research Approach: A Framework for Sustainable Management of Public Housing Estates in Nigeria. *Journal of US-China Public Administration*, 10, 933-944
38. Rafindadi, A.A., Olanrewaju, Z.A., (2019). Sustainable Management and Service Delivery of Non-Governmental Organizations in Nigeria: An Empirical Analysis. *Int. Rev. Manag. Mark.* 9, 89–103.
39. Rashidah, N., (2020). Effects of Internal Control Activities on Service Delivery in Private Health Sector in Uganda. A Case Study of St. Josephs Kitovu Hospital in Masaka District (Masters Business Administration and Management). Uganda Martyrs University, Uganda.
40. Rizaldi, A., (2015). Control Environment Analysis at Government Internal Control System: Indonesia Case. *Procedia - Soc. Behaviour. Sci.* 844.
41. Robson, C. (2011). Real world research: A resource for social-scientists and practitioner researchers. Oxford: Blackwell Publishing
42. Matsiko, E., & Wetterberg, A. (2013). Strengthening local councils in Uganda. RTI International. *International Development Group Working Paper* (2009-2015) No. 2013-01
43. Saunders, M., Lewis, P., and Thornhill, A. (2000), Research methods for business students. 2nd Edition, Philadelphia: Prentice Hall.
44. Saputra, A., Setiawan, A.B., Jamaludin, A., (2024). The Effect of the Government Internal Control System on the Performance of Government Agencies. *J. Ilm. Akunt. Kesatuan* 12, 781–790. <https://doi.org/10.37641/jiakes.v12i5.2932>
45. Saunders, M., Lewis, P., & Thornhill, A. (2009). Research Methods for Business Students (5th ed.). Prentice Hall.
46. Thinh Q, Anh L and Tuan (2020), The effectiveness of the internal control system in Vietnamese credit institutions. *Banks and Bank System* 15(4), doi: 10.21511/bbs.15(4).2020.03
47. Van Landingham, C., Fuller, W.G., Schoof, R.A., (2020). The effect of confounding variables in studies of lead exposure and IQ. *Crit. Rev. Toxicol.* 50, 815–825. <https://doi.org/10.1080/10408444.2020.1842851>
48. Whittington Ray and Pany Kurt (2016), Principles of Auditing & Other Assurance Services, (20Ed), McGraw-Hill Education
49. Wycliff, B., (2018). Internal Control System and Education Service Delivery in Busia Municipal Council. KYAMBOGO UNIVERSITY.
50. Younas, Ms.A., Kassim, Iina A.A., (2019). Essentiality of internal control in Audit process. *Int. J. Bus. Appl. Soc. Sci.* 1–6. <https://doi.org/10.33642/ijbass.v5n11p1>
51. Yuan Yixin (2019), A review of domestic internal control literature in recent years, *Morden Economy*, doi:10.4236/me.2019.104085. [Scirp.org/journal/paperinformation](https://scirp.org/journal/paperinformation)
52. Zahari, A.I., Said, J., Muhamad, N., Ramly, S.M., (2023). Evaluation of the Internal Control Systems in the Malaysian Public Sector. Presented at the International Conference in Technology, Humanities and Management, pp. 472–482. <https://doi.org/10.15405/epsbs.2023.11.40>
53. Zindi, B., (2024). Evaluating the impact of digital governance in improving service delivery in Eastern Cape Municipalities. *Int. J. Dev. Sustain.* 13, 346–366.
54. Zindi, B., Sibanda, M.M., (2022). Barriers to effective supply chain management: The case of a metropolitan municipality in the Eastern Cape. *J. Local Gov. Res. Innov.* 3. <https://doi.org/10.4102/jolgri.v3i0.54>