Internal Audit And The Performance Of Public Institutions In Rwanda: A Case Study Of Rwanda Revenue Authority

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INTERNAL AUDIT AND THE PERFORMANCE OF PUBLIC INSTITUTIONS IN RWANDA
A CASE STUDY OF RWANDA REVENUE AUTHORITY

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ABSTRACT
This study aimed at investigating the impact of internal audit on the performance of RRA. Thus, it highlights the role of internal audit in evaluating and improving the corporate governance, risk management and internal controls processes. Then it shows that an effective internal audit affects positively the organizational performance.

This study intended to reach the following three specific objectives, first of all to assess the extent to which the audit of corporate governance improves the performance of RRA. Secondly, to determine the extent to which the audit of risk management enhances the performance of RRA. Finally, to determine the extent to which the audit of internal controls increase the performance of RRA.

Literature and empirical studies related to the impact of internal audit on organizational performance were reviewed to enable the researcher to understand the conceptual framework between internal audit and performance of public institutions.

As far as data collection and analysis are concerned, the researcher used a survey to collect information from RRA employees working at headquarter Kimihurura, Kigali. A sample was calculated using a simple random sample. The researcher used the lottery method to choose sample. 154 employees were selected and they were given questionnaires which they responded and returned a hundred percent. Data collected were summarized and analyzed in tables using mean, percentages and graphs.

The findings of research revealed that the extent to which internal audit improves corporate governance, risk management, and internal control processes is high. This was confirmed by the positive impact of internal audit on indicators of performance of RRA namely quality of service provided, customer care service, and treatment of employees. However, the majority of respondents do not agree that RRA has achieved the level of free corruption working environment.

The results of this research showed that the board of RRA should continue to fight fraud and corruption. The head of internal audit should plan trainings of employees on how to respond to different risks and sensitize employees to request assistance of internal auditors whenever needed. The management should improve its strategy of retention of employees.