EASTERN UNIVERSITY, SRI LANKA

# QUALITY OF INTERNAL CONTROL SYSTEM OF PUBLIC HEALTH SECTOR IN KURUNEGALA DISTRICT

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# ABSTRACT

This study examined the Quality of Internal Control System of public health sector in Kurunegala district. Main objective of the study is to evaluate internal control quality of public Health sector in Kurunegala District. Data was collected from five (5) hospitals and hundred (100) members of staff in public hospitals. Random sampling and observation technique were used. Questionnaires were used to gather data regarding internal control quality in the five Public Hospitals. A Questionnaire was the main instrument of data collection and the Statistical Package for Social Sciences (SPSS) was used for analysis. The research period covered three (3) months.

The focus of the research was on area that the researcher considered as a very critical in internal control system of public health sector. These areas includes: control environment, control activity, risk assessment, accounting, information & communication and monitoring.

If the internal control system should be in moderate level of quality the above mention five variables are essential. But the research finding shows, the quality of internal control systems conducted by public health sector were in moderate level almost all the variable contributed modeately in determined the research output. So overall quality of internal control system of public health sector were in moderate level.

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