AN INVESTIGATION INTO THE EFFECTIVENESS OF INTERNAL AUDITS OF LARGE GOVERNMENT HOSPITAL INSTITUTIONS. A CASE STUDY OF CHITUNGWIZA CENTRAL HOSPITAL

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ABSTRACT

Public hospitals and health care services attract bigger attention and scrutiny by both governments and public because they consume large budgets of health care resources. Like any business operation, public hospitals conform to policy frameworks that govern their day to day operations. Among the policy frameworks are the policies of internal controls and financial management which among other key issues deal with issues of governance, security and quality assurance or audit. This study sought to investigate into the effectiveness of internal audit in improving the performance of public hospitals in Zimbabwe, focusing mainly on Chitungwiza Central Hospital (CCH). The study undertaken between, July 2011 and August 2012 enabled the researcher to make observations in all of the major departments of the hospital concerning internal controls and audit systems, the main findings of which are highlighted in this paper. In going about the study and to come up with reliable data, questionnaires and assessment interviews were used to acquire primary data. Relevant literature on the subject topic under investigation was also analyzed in doing the research. All the data obtained was analyzed and presented in tabular formats, pie charts and bar graphs. The major finding was that the internal audit at CCH was ineffective hence poor in executing its mandate. Challenges facing the function include, lack of educated and professional staff, absence of guaranteed independence and lack of adequate resources. Training of internal audit members of staff and equipping the division with adequate resources are some of the strategies that can be used to improve the effectiveness of the division.