**Supplementary file -Jobmers 226**

**Article Title:** Effectiveness of Internal Audit Control in Public Financial Management: Case of Turkana County, Kenya

Table 1: Reliability analysis

|  |  |  |
| --- | --- | --- |
| **Construct** | **Cronbach’s Alpha** | **Number of Items** |
| Public Financial Management | 0.813 | 7 |
| Internal Audit Control | 0.813 | 7 |

Table 2: KMO and Bartlett's Test

|  |  |  |
| --- | --- | --- |
| **KMO and Bartlett's Test** | | |
| Kaiser-Meyer-Olkin Measure of Sampling Adequacy. | | .618 |
| Bartlett's Test of Sphericity | Approx. Chi-Square | 11479.511 |
| df | 595 |
| Sig. | .000 |
| Total Variance Explained |  | 80.7% |

*Source: Field Data (2024*

Table 3: Demographic data of respondents

|  |  |  |  |
| --- | --- | --- | --- |
|  | | **Frequency** | **Percent** |
| **Gender** | Male | 141 | 56 |
| Female | 112 | 44 |
| **Total** | **253** | **100.0** |
| **Marital Status** | Single | 73 | 30 |
| Married | 175 | 68 |
| Divorced | 3 | 1 |
| Widowed | 2 | 1 |
| **Total** | **253** | **100.0** |
| **Respondents Age** | 20-30 years | 45 | 19 |
| 31-40 years | 121 | 47 |
| 41-50 years | 76 | 30 |
| above 50 years | 11 | 4 |
| **Total** | **253** | **100.0** |
| **Experience** | Below 2 years | 71 | 29 |
| 3-5 years | 102 | 40 |
| 6-9 years | 73 | 28 |
| Above 10 years | 7 | 3 |
| **Total** | **253** | **100.0** |
| **Respondents Education** | College | 89 | 36 |
| Diploma | 103 | 40 |
| Bachelor’s degree | 49 | 19 |
| Master’s degree | 12 | 5 |
| **Total** | **253** | **100.0** |

*Source: Field Data (2024)*

Table 4: Internal audit control and public finance management

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Statements** | **N** | **Mean** | **Std. Dev** | **SA** | **A** | **U** | **D** | **SD** |
| The county government management supports the internal audit function. | 253 | 4.26 | 0.611 | 35 | 56 | 9 | 0 | 0 |
| There is adequate duties segregation in the management of public funds. | 253 | 4.24 | 0.554 | 30 | 64 | 6 | 0 | 0 |
| The county has put in place adequate physical controls to enhance accountability. | 253 | 4.47 | 0.538 | 49 | 49 | 2 | 0 | 0 |
| There are adequate data controls for financial information access and retrieval | 253 | 4.42 | 0.526 | 44 | 54 | 2 | 0 | 0 |
| County staff understand the role of internal audit in ensuring financial accountability | 253 | 4.35 | 0.568 | 40 | 56 | 5 | 0 | 0 |
| The county’s internal audit function provides valuable recommendations for improving financial management practices. | 253 | 4.49 | 0.538 | 51 | 47 | 2 | 0 | 0 |
| The internal audit team conducts thorough and independent assessments of financial processes and controls | 253 | 4.62 | 0.487 | 62 | 38 | 0 | 0 | 0 |

*Source: Field Data (2024)*

**Table 5:** Correlation analysis results

|  |  |  |
| --- | --- | --- |
|  | **Financial** | **Control** |
| Public Financial Management | 1 |  |
| Internal Audit Control | .513\*\* | 1 |

*Source: Field Data (2024)*

**Table 6:** Coefficient results for direct effect

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Model** | | **Unstandardized Coefficients** | | **Standardized Coefficients** | **t** | **Sig.** |
| **B** | **Std. Error** | **Beta** |
| 1 | (Constant) | .457 | .207 |  | 2.208 | .028 |
| Internal Audit Control | .127 | .047 | .128 | 2.714 | .007 |
| **Model Summary** | | | | | | |
| R | | 0.784 | | | | |
| R2 Change | | 0.615 | | | | |
| Std. Error of the Estimate | | 0.12914 | | | | |
| **Model Fit** | | | | | | |
| F change | | 99.070 | | | | |
| Sig. | | 0.000 | | | | |