ABSTRACT

This study was carried out the role of Internal Audit Function in the performance of Rwanda Mutual Health Insurance Fund case of Gicumbi district. The research aimed at analyzing and evaluating the role of internal audit function on performance of mutual health insurance fund in Rwanda. It was also to highlight the role played by internal audit activity in achieving goals of mutual health insurance fund of Gicumbi district, to identify the internal controls used in MHIF in implementing MHIF. Mutual health insurance fund of Gicumbi district has caught the attention of internal audit system as an effective tool for performance amelioration and is considered as victory to escape the mismanagement. In Rwandan context, this same initiative and hop has been emphasized in the country’s mismanagement reduction strategy papers. The study took a case Gicumbi district which was one of 30 districts of Rwanda. To achieve the desired objectives of the study 50 staff of the MHIF selected from 20 branches of MHIF of Gicumbi district were interviewed. Semi-structured questionnaires were used to collect primary data, books from libraries and other documents were used to collect secondary data. It has been found that the internal audit unit can serve the MHIF in maintain its profitability without compromising its sustainability. In all therefore, the study recommended that to achieve quality performance of MHIFs in Rwanda, government, administrators of MHIFs and other stakeholders should ensure that there is effective internal control. The conclusion was that the internal audit function is necessary requirement and suggestions were that Rwanda government should enhance this service to cover the performance of mutual health insurance funds.