

Performance Audit of Health Workers in Municipal Local Government Health Facilities Towards Strengthened Healthcare Delivery in Ifugao Province

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Abstract

Understanding the factors that shape the effectiveness and accountability of local health systems is essential for enhancing healthcare delivery. This study explored the relationship between health services, government support, and performance audit outcomes in municipal health facilities in three municipalities of Ifugao Province- Aguinaldo, Alfonso Lista, and Mayoyao. Data were collected using a structured survey questionnaire administered via Google Forms, with links disseminated to health workers through official communication channels, including email, messenger groups, and municipal coordinators. Employing multiple regression analyses, structural equation modeling, and ANOVA the study evaluated key health services—immunization, maternal care, health education and promotion, and disease prevention programs—and examined their influence on performance audit dimensions, namely transparency, accountability, efficiency, and effectiveness. Results indicated that health education and promotion activities and disease prevention programs were the strongest predictors of transparency, accountability, and effectiveness, while efficiency in resource utilization was influenced more by managerial and structural factors than by direct service provision. Structural equation modeling confirmed that government support significantly strengthened health services ($\beta = 0.71$, $p < .001$) and had direct positive effects on transparency, accountability, and effectiveness, with health services mediating these relationships. Immunization and maternal care services contributed less prominently, highlighting gaps in logistics, emergency readiness, and community engagement. The study further revealed that preventive and promotive programs drive measurable improvements in governance, while efficiency depends on administrative reforms, resource allocation, and strategic management. Based on these findings, a framework was developed linking government support, health services, and performance audits, emphasizing the mediating role of preventive and educational programs in achieving accountability, transparency, and effectiveness. Recommendations include strengthening supply chain management, expanding emergency maternal care facilities, institutionalizing open reporting, prioritizing training and infrastructure modernization, and adopting integrated policies with continuous monitoring to sustain health system resilience.

Keywords: Public health, health services, performance audit, government support, structural equation modeling, ANOVA, Philippines