

Internal Audit Quality and Performance of Internal Auditor's in Government Ministries in Kenya

Jephitha Kirimi Karuti, Ph.D.

Lecturer, South Eastern Kenya University, Kenya

<https://orcid.org/0009-0001-6789-1915>

Abstract

Internal audit quality is one of the fundamental elements in governance, accountability and operational efficiency within government ministries in Kenya. The study explored the relationship between internal audit quality and performance of internal auditors, with a focus of three key measurement indicators: audit reports, the number of accepted audit recommendations and the outcome of peer reviews. The study employed descriptive research design, incorporating quantitative analysis of audit reports and recommendation acceptance rates, alongside qualitative insights from peer review outcomes. Data was collected from internal audit units across selected government ministries through surveys, interviews and document analysis from a target population of 41 respondents. The study concluded that internal audit quality significantly influenced performance of internal auditors in government departments by underscoring the need for government departments to capitalize on uninterrupted improvement of internal audit quality to improve efficiency, accountability and public sector performance. The study recommends that the government top management can strengthen the policy and regulatory framework such as aligning internal audit frameworks with government financial management reforms and anti-corruption initiatives to encourage reporting of audit-related malpractices.

Keywords: *Internal Audit, Quality Assurance, Internal Auditor Performance, Government Ministries, Kenya, Public Sector Governance*

1.1 Background to the Study

Internal audit department is important in ensuring there is accountability, transparency and optimal management of public resources in government ministries. Internal auditors provide independent assessment of ministry's internal control system. In Kenya, government ministries manage substantial amount of public resources, making investigation of quality of internal auditors fundamental in strengthening governance, improving public service delivery and prevention of corruption.

Over the last few years, there has been a paradigm shift in the landscape of internal auditing in Kenya's government ministries, with an increasing emphasis on improving quality assurance and performance standards. The government has made considerable strides in enhancing internal auditor's effectiveness through technological advancements, capacity building and regulatory framework. However, despite these efforts, several challenges still persist, thereby affecting the overall quality and performance of internal audits in government ministries.

In the year 2020, internal audit function has been subjected to scrutiny, especially with implementation of the Public Financial Management (PFM) Act (2012). For instance, the Office of the Auditor General has been reporting inefficiencies in government ministries such as delays in implementation of audit recommendations and inconsistent internal controls which emphasize the need to improve quality assurance processes (Office of the Auditor-General, 2020). Mugenda (2021)

argues that internal auditors in the public sector play an instrumental role in fostering public confidence by ensuring that financial systems comply with regulatory frameworks and effectively manage public funds.

Institute of Internal Auditors Kenya (IIA Kenya) has played a significant role to professionalize and enhance the capacity of auditors through continued training, certification programs and workshops. According to IIA Kenya's 2022 report, Certified Internal Auditor (CIA) and Certification in Risk Management Assurance (CRMA) programs have contributed to increased competency of internal auditors but its impact has not been immense in government ministries. These programs have been equipping internal auditors with skills to overcome emerging challenges, such as fraud detection, risk management and compliance with evolving financial regulations (IIA Kenya, 2022). However, there is need for government executive to confirm whether they have improved performance of internal auditors in government ministries. As noted by Kamau et al. (2023), these professional developments were aimed at improving performance of internal auditors so that they could respond effectively to the dynamic financial needs of government ministries.

Despite these developments, challenges continue to affect the performance and quality of internal auditors in government ministries. Mwangi (2024) highlights that many internal audit departments in government ministries suffer from inadequate staffing, use of out-of-date equipment and inadequate funding. These confines hinder auditors' ability to conduct thorough audits, leading to delays in reporting and inability to detect inefficiencies or fraud (Wambugu, 2023). In addition, political interference has compromised independence of internal auditors, leading to alterations of audit findings or delays in the implementation of audit recommendations (Njoroge, 2024).

Many government ministries fail to implement audit recommendations which weakens the effectiveness of audit process (Wambugu, 2023). This is compounded by bureaucratic inefficiencies and lack of political goodwill to follow through audit suggestions (Office of the Auditor-General, 2021). This is common in areas where there is need to restructure the established processes to overcome issues of financial mismanagement. According to Njoroge (2024), ministries often lack mechanism and institutional frameworks needed to ensure that audit recommendations are acted upon, resulting in a gap between implementation of audit findings and actual improvements in financial management practices.

Quality assurance and performance of internal auditors in Kenya's government ministries has been improving significantly over the years due to continuous training, adoption of technology and adherence to regulatory frameworks. Nevertheless, challenges such as political intrusion, resource limitations and failure to implement audit recommendations continue to undermine effectiveness of internal audits. To address these challenges, strengthening implementation of audit recommendations auditors can foster good governance in Kenya's public sector which is the gap the study intends to fill.

1.2 Statement to the Problem

The internal auditing function in government ministries plays an indispensable role in ensuring there is integrity and transparency in public financial management. Despite the critical importance of internal audits in safeguarding public resources, performance and quality assurance of internal auditors in Kenya's government ministries have remained a subject of concern over the past the years.

A significant challenge in the performance of internal auditors in Kenya is the lack of adequate training and professional development. While Kenya has made strides in building the capacity of internal auditors through programs offered by the Institute of Internal Auditors Kenya (IIA Kenya), there are still significant gaps in the practical training and continuous professional development of auditors working within government ministries (Kamau et al.,2023). The absence of specialized training in areas like risk-based auditing, fraud detection and data analytics has resulted in auditors who are not fully equipped to handle the complexities of modern-day financial management in the public sector (Kamau et al., 2023). As a result, the quality of audits in government ministries often falls short of international standards, affecting the reliability of audit findings and effectiveness of risk management strategies.

Integration of modern technology into audit processes has been insignificant in government ministries. A few government ministries have acquired advanced audit management software and data analytics tools but lack technological infrastructure required to use the tools optimally (Karani, 2023). This technology gap limits the ability of auditors to detect anomalies in real time, analyze large volumes of data and produce timely audit reports due to over reliance on outdated methods, which are less efficient and prone to human error. Thus, this has hindered the overall quality assurance and performance of internal audits in the public sector.

Although a number of reforms have been implemented to enhance the quality assurance and performance of internal auditors in government ministries in Kenya, significant challenges persist. The persistence of these issues points that there is a need for a more holistic approach to strengthening internal audit function. Without addressing these fundamental challenges, the internal audit function in Kenya's government ministries will continue to struggle in its efforts to promote good governance and ensure there is efficient management of public resources. This study sought to delve deeper into these dynamics by providing a comprehensive analysis of the contribution of internal audit quality on performance of internal auditors in government ministries in Kenya.

1.3 The purpose of the study

The objective of these study was to establish the influence of internal audit quality on performance of internal auditors in government ministries in Kenya.

1.3 Specific Objective

- i. To determine the influence of audit reports on performance of internal auditors in government ministries in Kenya
- ii. To establish the influence of number of accepted audit recommendations on performance of internal auditors in government ministries in Kenya
- iii. To determine the influence of outcome of peer reviews on performance of internal auditors in government ministries in Kenya

1.5 Hypotheses

This study strived to respond to the following hypotheses:

Ho1: Audit reports had no significant influence on performance of internal auditors in government ministries in Kenya.

H01: Number of accepted audit recommendations had no significant influence on performance of internal auditors in government ministries in Kenya.

H01: Outcome of peer reviews had no significant influence on performance of internal auditors in government ministries in Kenya.

2.0 LITERATURE REVIEW

2.1 Theoretical Framework

This section discusses the theory which supports the study problem.

2.1.1 Audit Quality Theory

Audit Quality Theory was a brain child of DeAngelo in the year 1981, where he argued that audit quality is directly related to auditor's independence and competence. DeAngelo suggested that auditors are required to possess technical skills and professional judgment required to assess financial health of an organization correctly. According to DeAngelo, the proficiency of auditors is vital, as experienced auditors are more likely to identify material misstatements and financial abnormalities, thus refining audit quality. DeAngelo's work was anchored on the foundation that understanding audit quality was a function of the auditor's independence and professional judgment.

This theory plays a central framework in understanding effectiveness and credibility of audit processes, particularly in public sector auditing. The theory postulates that the overall quality of audits is determined by a combination of several key factors such as competence of auditors, independence of the audit function, resources availability and auditor's methodologies and approaches (DeAngelo, 2022). These factors enhance auditors' ability to detect errors and fraud or establish any financial mismanagement, thereby ensuring there is accurateness and transparency in financial reporting.

Knechel and Salterio (2023) expanded and refined the original Audit Quality Theory by incorporating additional components such as the role of organizational culture, technology and audit approaches in shaping effectiveness of audit process. According to the updated version, audit quality is not exclusively determined by the technical capability of the auditors but also inclined to tools and techniques applied, as well as the organizational and regulatory environs in which audit is taking place. Knechel and Salterio emphasize that audit approaches is critical in ensuring there is consistent and reliable audit outcomes. Incorporation of data analytics and audit software into the audit process, enhances auditors' ability to detect anomalies and risks in real time. In their work, Knechel and Salterio (2023) emphasized that improving the quality of audits in government ministries requires not only accomplished and independent auditors but also need a favorable environment where ethical auditing practices are promoted and supported by modern tools.

In the Kenyan, a number of researchers have applied Audit Quality Theory to evaluate effectiveness of internal audit function in government ministries. For instance, Kamau et al. (2023) argue that independence and competence of audit staff are critical factors affecting the quality of internal audits in the public sector. Nevertheless, they also pinpointed other significant challenges facing internal audit quality assurance in Kenya, such as political intrusion, scarce audit resources and inadequate training, which hamper the ability of internal auditors to perform optimally. They argued that

although internal auditors in Kenya's ministries may be technically skilled, they often face significant challenges related to organizational culture and political pressures, which undermine their independence. Thus, the quality of audits in Kenya's government ministries is often compromised due to these external influences, which make it hard for auditors to carry out their work objectively devoid of fear and retaliation.

Over the years, Audit Quality Theory has improved immensely as a result of integration of technology as well as incorporation of organizational and institutional environment in which audits take place. Kachwaha and Elhami (2022) argued that, the growing reliance on technology such as application of audit management software, data analytics and artificial intelligence in auditing has not only transformed audit process, but has also made audit more efficient and capable of handling large volumes of intricate data. However, effective use of these tools is influenced by scarcity of resources, inappropriate training and lack of institutional support.

DeAngelo's (1981) original theory on audit quality, gave emphasis on the auditor's independence and competence but currently it has been expanded and refined to accommodate emerging issues in developing nations like Kenya. Currently, it incorporates aspects such as need for adequate resources and contribution of organizational culture and political environment in determining audit outcomes. This development reflects increasing intricacies of auditing in a globalized, technology-driven world, where outmoded methodologies must shape up to meet new challenges.

Audit Quality Theory remains an indispensable framework for understanding performance of internal auditors in Kenya's government ministries. While the initial concepts of competence and independence recognized by DeAngelo (1981) continue to be critical, the theory has evolved to consider the impact of resources, technological advancements and institutional environment which are the emerging issues in audit profession. The work of Knechel and Salterio (2023), Kamau et al. (2023), and Mwangi (2024) crowns the need to consider these additional factors when assessing the quality of internal audits in Kenya's public sector. Addressing these factors is important for refining the overall quality and performance of internal auditors in government ministries, and eventually, enhancing the effective use of public resources in Kenya.

2.2 Empirical review

Studies were conducted internationally to study the effect of internal audit quality and performance of internal auditors in government ministries.

2.2.1 Internal Audit Quality and Performance of Internal Auditors'

Njoroge, and Kamau (2022) did a study on auditor competence and its influence on internal audit quality in Kenya's public sector. The study used survey method to collect data from 180 internal auditors employed in 15 government ministries. Structural equation modeling (SEM) was used for data analysis. The study found that lack of professional certifications and inadequate practical experience were significant barriers to achieving high-quality audits. The study concluded that government ministries need to enhance auditor competence by focusing on continuous professional development of internal auditors in their line ministries to improve public sector governance. The study recommended that government ministries need to adopt competency-based hiring, mandatory certifications and establishment of mentorship programs for junior auditors.

The study by Wambugu (2023) on resource constraints and their effect on the quality of internal audits in Kenya's public sector employed a descriptive research design and used qualitative and quantitative methods to analyze the data. The study conducted a survey across various government ministries with a target population of 200 internal auditors. Data was analyzed using multiple regression analysis and correlation analysis was used to establish the relationship between resources, training and audit performance. The study established that scarcity of resource and lack of modern auditing tools, adversely affected quality of internal audits in government ministries. The study concluded that addressing the problem of resource constraints, training gaps and technological limitations can strengthen the capacity of auditors in order to enhance the overall quality assurance processes in public financial management. The study recommended that government ministries should assign more resources to internal audit functions by increasing the budget for audit activities

Kamau and Mwangi (2024) did a study on audit quality and accountability in Kenya's public sector by analyzing audit reports and policy documents for 60 auditors employed in government ministries. Thematic analysis was used to identify key themes related to political influence and its impact on audit outcomes. The findings revealed that political pressure could alter audit findings or delay reports that reflect under performance of government ministries. These would thereafter compromise independence of the auditors making audit process lack objectivity and transparency. The study concluded that to enhance internal audit quality, government ministries need to enhance regulatory framework that ensures auditor independence is free from political pressure. The study recommended that there was need for institutional reorganizations to protect the independence of internal auditors such as establishment of clear-cut boundaries between auditing bodies and political offices.

The study by Njoroge (2024) on audit quality and its relationship with auditor independence in Kenya's public sector used mixed-methods approach by combining survey questionnaires and documentary analysis of audit reports and institutional guideline with a target population of 120 internal auditors in Kenyan ministries. Data were analyzed using descriptive statistics and content analysis used to assess the relationship between institutional frameworks and audit practices. The study found that although Kenya has a reputable and comprehensive set of institutional frameworks for internal auditing, these frameworks were not fully applied. In addition, it was established that auditors were not accorded adequate support from top management in their line ministries coupled with lack of clear follow-up mechanisms to ensure audit recommendations were acted upon. The study concluded that without institutional commitment to follow up on audit recommendations, the quality of internal audits remains compromised every financial year. The study recommended that there was need for stronger enforcement mechanisms to ensure that audit recommendations were adequately implemented in government ministries.

Mwangi (2024) did a study on audit quality and its relationship with auditor independence in Kenya's public sector using mixed-method approach, combining quantitative surveys with qualitative interviews. The target population was 120 internal auditors from key government ministries. The data was analyzed using correlation analysis and content analysis. The findings revealed that auditor independence plays a vital role in ensuring there is high-quality audits. The study concluded that for internal audit function to be effective, independence must be maintained and external pressures needs to be minimized to ensure there is credibility of audit reports. The study recommended that government entities need to enhance policy reforms that strengthen auditor independence and also establish whistleblower protection programs for auditors who report unethical practices.

2.3 Research Gaps

The empirical reviews pinpoint key factors affecting performance of internal auditors in Kenya's government ministries. Common themes include resource scarcity, political interference and institutional weaknesses. All the studies emphasize that quality of internal audits in government ministries is heavily influenced by availability of resources and independence of internal auditors. However, reviewed studies revealed contextual, methodological and conceptual gaps. For instance, most of these studies either used quantitative analyses or qualitative methods independently with limited adoption of mixed-methods approaches that could provide an all-inclusive understanding of the internal audit quality and performance of internal auditors. Furthermore, the studies largely linked performance of internal auditors to internal audit quality without deep examination of how government ministries can enhance auditor independence, increase resources for audit departments and strengthening of institutional frameworks. Above and beyond, little evidence exists of studies examining how performance of internal auditors is influenced by internal audit quality in emerging economies like Kenya. This study sought to bridge these gaps by examining how internal audit quality influence performance of internal auditors in government ministries in Kenya.

3.0 Methodology

This section explains the research design applied in the study as well as target population, sampling procedure and sample size, data collection instruments, validity and reliability of the study and data analysis technique.

3.1 Research Design

A descriptive research design using the survey method was adopted. This design was chosen because it provides a comprehensive description of influence of internal audit quality and performance of internal auditors. The design is useful in examining activities as they take place naturally without influence.

3.2. Target population

The target population for this study was 412 internal auditors in the 18 government ministries consisting of Principal auditor, Chief Internal Auditor, Senior Internal Auditor, Auditor I, II and III

3.3 Sampling Procedure and Sample Size

Babbie (2005) states that sample size for descriptive studies should be between 10%-30% of the population. The sample size used in this study was that of 10% of population. The study considered each government ministry selected as a stratum and used saturate sampling with all the subjects from each ministry considered in the study. The study adopted saturate sampling because it was important to purposively include all the members in each ministry. Therefore, the sample size for the study was 41 respondents.

3.4 Research Instruments

The study relied on a questionnaire as the main tool for primary data because it was concerned with variables that could not be manipulated experimentally. The study used close ended and open-ended questionnaires, with each item designed to capture specific relevant data and avoid ambiguity. To ensure that the information provided was more comprehensive interview schedules were used to triangulate the data obtained.

3.5 Reliability and Validity of Data Collection Instruments

Reliability of the instruments was measured to establish whether the respondents' answers were consistent with the anticipated responses. Two data sets for each instrument were used to compute the Pearson Moment Correlation Coefficients. If the computed reliability index was greater than 0.6 then the tool was reliable. The questionnaire had reliability index greater than 0.6 and therefore was considered reliable for the study. Similarly, two sets of data from each instrument were used to compute the content validity index (CVI). Validity was determined by using two experts to rate each item on a scale of very relevant (4), quite relevant (3), somewhat relevant (2) and not relevant (1). The content validity index was calculated as the number of items as $C.V.I = \frac{\text{items rated 3 or 4 by both judges}}{\text{total number of items in the questionnaire}}$, symbolized as $n^{3/4} / N$. According to Jeffry, (2011), The CVI computed for each tool was greater than 0.6 hence the instrument was valid.

3.6 Data Analysis

Data analysis was based on explanatory design and quantitative data analysis carried more weight than qualitative data analysis which supported the findings. Quantitative data analysis was inferential in nature. Multiple analyses of variance was done to disclose statistical differences between the variables. To enhance accuracy and precision statistical package SPSS version 23 was used. To establish the influence of predictor variables on performance of internal auditors several tests were done; multicollinearity test, model fitness and model specification.

4.0 Key Findings/Results

4.1 Descriptive Statistics of Internal Audit Quality

Statement	Mean	Std dev	Internal Audit Quality findings in percentage (%)				
			No extent	Little extent	Moderate extent	Large extent	Very Large extent
Quality of audit reports	4.675	0.695	0	0	10	22.5	67.5
Number of the accepted recommendations	3.995	0.6197	0	0	20	62.5	17.5
Outcome of peer reviews	3.985	0.6622	0	2.5	22.5	62.5	12.5
Overall Mean	4.2333	0.6523					

Quality of audit reports was used to a large extent according to 69.5% of the respondents with a mean of 4.675 followed by the number of the accepted recommendations which was used to a large extent according to 61.9% of the respondents. A mean of 3.995 was registered for this factor. Outcome of peer reviews was also used to a large extent according to 66.5% of the respondents and a mean of

3.9850. Overall, a mean of 4.2333 was registered indicating that internal audit quality was used to a large extent as an indicator of internal auditor’s performance. However, the responses were not necessarily clustered around the mean as indicated by the standard deviations

4.2 Inferential Analyses

4.2.1 Model Summary

Table 4.2.1 Model Summary

Model	R	R Square	Adjusted R Square	Std. Error
1	0.683 ^a	0.466	0.199	0.17213

a. Predictors: (Constant), Audit reports, Number of the accepted recommendations, Outcome of peer reviews.

b. Dependent Variable: Performance Measurement

The study aimed to establish the relationship between internal audit quality and Performance of internal auditors in the government ministries using various performance indicators. The research findings indicated that there was a strong positive relationship (R= 0.683) between the two constructs. The result of the study also indicated that the value of R-squared was 0.466. This explained that independent variables investigated in the study (Audit reports, Number of the accepted recommendations and Outcome of peer reviews) explains dependent variable, Performance Measurement by 46.6%. The remaining 53.4% could be explained by other variables which were not included in the study problem. The Adjusted R-squared was 19.9%, revealing that some variables under study could have higher effects on Performance of internal auditors than others.

4.2 Summary of the Regression Coefficients

Table 4.2.2 Coefficients of Determination

	Unstandardized Coefficients		Standardized	t	Sig.
	B	Std. Error	Coefficients		
(Constant)	0.340	0.338		13.007	0.003
Audit reports	0.520	0.127	1.297	14.728	0.005
Number of the accepted recommendations	0.455	0.208	1.653	10.186	0.002
Outcome of peer reviews.	0.347	0.078	0.189	9.606	0.001

a. Dependent Variable: Performance Measurement

From the findings all the null hypotheses were rejected based on the fact that the associated significance values {0.005, 0.002 and 0.001 respectively in order of the study null hypotheses; see table 4.2.2} were all less than the 0.05, the α -value. The corresponding computed t values {14.728, 10.186 and 9.606; see table 4.2.2} were greater than the t-critical value at (0.05, 41) =2.021. From these findings the study concluded that audit reports, Number of the accepted audit recommendations and outcome of peer reviews had significant influence on performance of internal auditors in government’s ministries in Kenya. The study’s summarized statistical model was represented as; $Y = 0.340 + 0.520X_1 + 0.455X_2 + 0.347X_3$ whereby; Y= performance of internal auditors, 0.340 = intercept constant, 0.520, 0.455, and 0.347 are best estimators for the predictors; audit reports, Number of the accepted audit recommendations, and outcome of peer reviews.

5.0 Conclusion and Recommendations

5.1 Conclusion

The findings validate that high-quality internal audits enhance transparency, accountability and compliance within government ministries. Audit reports serve as an essential tool for evaluating operational efficiency and financial integrity, with their quality directly influencing risk management and decision-making processes. The study revealed that timely, well-structured and objective audit reports considerably improve governance by providing actionable insights to ministry's top management. Besides, the number of acknowledged audit recommendations is a critical measure of internal audit effectiveness. Departments that embrace and implement audit recommendations experience improved financial controls, reduced financial irregularities and better service delivery. The study emphasizes that credibility and precision of audit recommendations determine their acceptance rate, reinforcing the need for internal auditors to align their findings with organizational goals and regulatory frameworks.

The outcome of peer reviews further highlights the role of professional evaluation in maintaining audit integrity. Agencies with high peer review ratings tend to have more robust internal control systems, as peer assessments provide an independent perspective on audit quality. The study affirms that positive peer review outcomes correlate with strong adherence to auditing standards, continuous professional development and improved stakeholder confidence in audit functions.

The study established that internal audit quality considerably influences performance of internal auditors in government departments. Thus, strengthening internal audit functions enhances impact of audit reports, proliferates recognition of audit recommendations and ensures positive acceptance of peer review outcomes. These study underscores the need for government departments to capitalize on endless improvement of internal audit quality to drive efficacy, accountability and public sector performance.

5.2 Recommendations

To enhance internal audit quality and improve performance of internal auditors, government agencies should adopt internationally recognized audit reporting frameworks such as International Standards for the Professional Practice of Internal Auditing (IPPF). In addition, government ministries should ensure that audit reports are risk-based, timely and comprehensive in order to provide clear findings and actionable recommendations. To improve accuracy and reliability in reporting, internal audit departments should incorporate data analytics and automated audit tools.

Government ministries can invest in a centralized tracking system to monitor implementation of audit recommendations and also embrace use of performance-based incentives for departments that effectively implement audit recommendations. On the other hand, government ministries can strengthen the role of audit committees in overseeing adoption of audit findings to ensure there is accountability and action. Government departments can implement mandatory peer reviews for all internal audit functions to enhance adherence to best practices and professional standards. Equally, ministries can encourage cross-ministry peer reviews to promote knowledge sharing and benchmarking against high-performing audit teams.

Finally, the government top management can strengthen policy and regulatory framework such as aligning internal audit with government financial management reforms and anti-corruption initiatives. Besides, they can ensure that public sector auditing standards are adhered to and integrate performance audits into regular audit activities.

5.3 Recommendation for Further Research

Future studies can explore on how developing technologies such as data analytics, artificial intelligence (AI) and blockchain influence quality of internal audits in government ministries. Integration of these technologies may enhance audit efficacy, precision and fraud detection. Conducting a comparative study between different countries could also provide insights into global best practices, challenges and solutions in enhancing internal audit quality in the government departments. A Longitudinal Analysis of audit Recommendation implementation could assess the long-term impact of accepted audit recommendations on governance and financial management in government ministries. Lastly, further research can be done on the effectiveness of peer reviews by evaluating their impact on audit quality, professional development of auditors and the overall efficiency of internal audit units in government departments.

References

- DeAngelo, L. E. (1981). Auditor size and audit quality. *Journal of Accounting and Economics*, 3(3), 183-199.
- DeAngelo, L. E. (2022). The evolution of audit quality: Independence and competence revisited. *Accounting Research Journal*, 35(4), 278-295.
- Institute of Internal Auditors Kenya (IIA Kenya). (2022). Annual report on internal audit standards and professional development in Kenya. Nairobi, Kenya: IIA Kenya.
- Kamau, P., Mwangi, J., & Wambugu, K. (2023). Challenges in internal audit quality assurance: An assessment of Kenya's government ministries. *African Journal of Accounting and Finance*, 15(2), 78-92.
- Kamau, P., & Mwangi, J. (2024). Audit quality and accountability in Kenya's public sector. *Journal of Public Sector Auditing*, 12(1), 45-60.
- Kachwaha, P., & Elhami, A. (2022). The impact of technology on audit quality: A global perspective. *International Journal of Auditing and Assurance*, 18(3), 210-225.
- Karani, M. (2023). Integration of technology in internal auditing: The case of Kenya's government ministries. *Kenyan Journal of Financial Management*, 11(2), 30-48.
- Knechel, W. R., & Salterio, S. (2023). A contemporary view of audit quality: Expanding DeAngelo's theory. *Journal of Accounting Research*, 61(1), 112-134.
- Mugenda, O. (2021). The role of internal auditors in fostering public confidence: A case of Kenya's public sector. *East African Journal of Finance and Accounting*, 9(1), 67-81.
- Mwangi, J. (2024). Audit quality and its relationship with auditor independence in Kenya's public sector. *Kenyan Journal of Public Finance*, 14(3), 50-72.
- Njoroge, T. (2024). Political interference and internal audit effectiveness in Kenya's government ministries. *African Journal of Governance and Audit*, 7(2), 90-105.
- Njoroge, T., & Kamau, P. (2022). Auditor competence and its influence on internal audit quality in Kenya's public sector. *Journal of Government Financial Management*, 10(4), 122-137.
- Office of the Auditor-General. (2020). Annual report on public financial management practices in Kenya. Nairobi, Kenya: *Government Press*.

- Office of the Auditor-General. (2021). Effectiveness of internal audits in Kenya's public sector: A review of government ministries. Nairobi, Kenya: *Government Press*.
- Wambugu, K. (2023). Resource constraints and their effect on the quality of internal audits in Kenya's public sector. *Journal of Public Sector Management, 8(2), 25-40*.