



Republic of Kenya



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All Executive Committee Member (CEC) – Finance

All County Assembly Clerk

All County Heads of Internal Audit

REQUEST FOR COMMENTS ON THE DRAFT COUNTY INTERNAL AUDIT MANUAL

The Public Sector Accounting Standards Board (PSASB) is mandated by Sections 194 of the PFM Act, 2012 to prescribe frameworks and set generally accepted standards for the development and management of accounting and financial systems by all State organs and public entities. PSASB is mandated to prescribe internal audit procedures. The PFM Act, 2012 and PFM Regulations for County Governments mandates internal auditors to use standards prescribed by the PSASB. Pursuant to this mandate the Board prescribed International Professional Practices Framework (IPPF) to be used by all public sector internal auditors through Gazette Notice number 5440 of 8th August 2014.

The Board is required where necessary to set different procedures for separate sections of the public sector deemed necessary. Pursuant to this requirement the Board in collaboration with the Internal Auditor General Department at the National Treasury has developed a draft County Internal Audit Procedure Manual to guide County Internal Auditors in implementing Internal Audit Standards. The Manual has been benchmarked to the National Government Internal audit practice to ensure standardization of internal audit practices.

The Board in line with Article 10 of the Constitution hereby invites all County Head of Internal Audit to provide comments on the Manual by 27th November 2020 indicating the specific area to be reviewed. The comments will be used by the drafting team to update the manual and prepare for a validation workshop whose date will be communicated in due course.

The Manual can be downloaded from www.pasb.go.ke/resources/. Comments and clarifications should be emailed to auditstandards@pasb.go.ke.

Thank you and we look forward to your continued support.

FREDRICK RIAGA
CHIEF EXECUTIVE OFFICER
PUBLIC SECTOR ACCOUNTING STANDARDS BOARD

cc

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