



Republic of Kenya



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Date: 18<sup>th</sup> May, 2022

To All Executive Committee Member (CEC) – Finance  
All County Assembly Clerks  
All County Heads of Internal Audit

**REQUEST FOR COMMENTS ON THE DRAFT AUDIT PROGRAMS FOR COUNTY GOVERNMENT**

The Public Sector Accounting Standards Board (PSASB) is mandated by sections 194 of the Public Finance Management (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. The Board prescribes internal audit procedures and mainstreams best practices for good governance, internal controls and risk management. The PFM Act, 2012 and the County Government PFM Regulations mandates internal auditors to use standards prescribed by the PSASB. The Board prescribed International Professional Practices Framework for application by all public sector internal auditors through Gazette Notice number 5440 of August 2014.

Pursuant to the above mandate, the Board has developed draft audit programs to guide in defining planned audit steps/procedures to facilitate execution of various audits with an ultimate objective to standardize internal audit processes within the Counties and promote effective internal audit functions. Consequently, the audit programs will enable county internal audit functions to comply with International Professional Practices Framework.

PSASB acknowledges centrality of stakeholder input in providing valuable insights to refine and enrich the draft audit programs. The Board in a bid to solicit input from key stakeholders as enshrined in Article 10 of the Constitution of Kenya, hereby invites all internal auditors in the County Executives and County Assemblies including the general public to provide comments and suggestions on the draft audit programs. The comments will be considered to revise the audit programs prior to a validation workshop whose date shall be communicated in due course.

The draft audit programs can be downloaded from [www.psasb.go.ke](http://www.psasb.go.ke). Comments and clarifications should be emailed to [auditstandards@psasb.go.ke](mailto:auditstandards@psasb.go.ke) by **Thursday 9<sup>th</sup> June 2022**. Respondents are encouraged to submit their feedback electronically to ensure timely receipt.

Kindly tabulate your responses in the format provided below.

No.	Audit Programs Process, Sub-process, Section and Page	Current Status as captured in the Draft Audit Programs	Proposed Revision	Justification
1.				
2.				

**Promoting Sound Financial Reporting and Internal Audit Standards in the Public Sector**

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Thank you and we look forward to your continued support.



**FCPA FREDRICK RIAGA**  
**CHIEF EXECUTIVE OFFICER**

**CC:**

H.E Martin Nyaga Wambora, EGH  
Chairman, Council of Governors