

Internal Audit Department

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According to a report by IMF, Kenya's internal audit system was abolished in 1962. Over the next few years it became apparent that lack of internal audit contributed greatly to laxity in the management of public resources; in compliance with the relevant laws, regulations, procedures; and in internal controls; and the system was reintroduced in 1984.

Modern audit takes a risk-based approach: it involves high-level risk profiling of the audit portfolio over time, based on the International Standards for the Professional Practice of Internal Auditing. It facilitates strategic use of scarce audit resources, aligns audit efforts with management objectives, facilitates institutional development, and reduces exposure to risk by focusing attention on areas of weakness. It aims to increase the accountability of government ministries by ensuring transparency, validating key systems of internal control, and committing resources against key risks. In Kenya, however, the internal auditors concentrated solely on compliance testing and pre-audit activities.

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