



PUBLIC SECTOR ACCOUNTING STANDARDS BOARD (PSASB)

CALL FOR COMMENTS ON DRAFT MODEL INTERNAL AUDIT MANUAL FOR THE PUBLIC SECTOR

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 in compliance with this section, prescribes internal audit procedures and mainstreams best practices for good governance, risk management and internal controls.

Pursuant to the above mandate, the Board, in collaboration with Internal Auditor General's Department and other key stakeholders have developed a **Draft Model Internal Audit Manual** for use by internal auditors across public sector. The model internal audit manual aims to guide the public sector on governing and managing effective internal audit functions. The manual further seeks to support internal audit functions to undertake internal audit services in line with the prescribed international professional practices framework with an ultimate objective of providing credible and reliable insights to enhance governance, risk management and control practices across public sector entities.

In line with Article 10 of the Constitution of Kenya 2010, PSASB, therefore, invites all stakeholders to provide comments on the draft model internal audit manual before finalization and validation for eventual issuance for adoption and implementation. The draft model manual can be downloaded from PSASB website: www.psasb.go.ke/resources/.

Please email your comments to auditstandards@psasb.go.ke iag@internalaudit.go.ke on or before **June 6th 2025** in the format below. Incase of further enquiries kindly reach the undersigned through email info@psasb.go.ke or call on **020 251 1557**.

No.	Section, Title & Page of the Draft Guidelines	Current Status	Recommendations	Justification / Remarks

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