

ABSTRACT

Well performing internal audit function is one among the strongest means to monitor and promote good governance system in an organisation. As a result, in many countries it has received an increasing attention as an important component of government financial management and as a tool for improving the performance of the government sector. In connection to this, a survey has been conducted on selected ministries within Zanzibar Government to assess and determine what current practices and desired practices of the role of internal auditor in Zanzibar governments' ministries and to identify the gaps related to monitoring and promoting of good public sector governance system.

Findings obtained under this study revealed that, the existing IAF in the public sector has less satisfactory involvement to assess the effectiveness of governance structure due to lack of resources, poor leadership for IAF, absence of appropriate frame work to measure IAF performance and lack of competent personnel.

However, in effort to curb for corruption and inefficiency in the public sector within Zanzibar Government and in a way of promoting accountability and greater transparency about government programs and services, it is mandatory to have brave IAF as part of modern management control system that in turn needs. IAF itself needs to have appropriate governance structure, mobilizing sufficient and appropriate resource and competent personnel.

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