

ABSTRACT

This study aimed to assess the role of Internal Auditing **in** enhancing good governance in Tanzania Local (Government Authorities the case of Ikungi District Council Specifically the **study focused on** to examine the effects Internal control compliance. Risk management practices and Coordination between management and internal auditors on good governance

The study adopted descriptive research design and a sample of 73 respondents was selected from Ikungi District council using purposive sampling technique. Data collection methods included questionnaire. Quantitative data were analyzed using descriptive statistics and multiple linear regression analysis. The study found out that there is significant and positive relationship between internal control compliance, risk management practices, coordination between management and internal auditors with good governance. Therefore, the study concludes that internal control compliance, risk management practices and coordination between management and internal auditors enhance good governance at Ikungi District council.

Therefore, the study recommends Local government authorities, to enhance the role of internal auditors by Internal control compliance, Risk management practices and Coordination with management and internal auditors that by one way or the other will influence good governance of the organization.

This can be done by Strengthen Risk management practices through risk identification, risk mitigation and Risk evaluation strengthen Internal control compliances through Control activities, Control environment and conducting regular Monitoring activities Also strengthen Coordination with management and internal auditors through Information Sharing Platform and Audit Timelines and Schedules.