

## **ABSTRACT**

The aim of this study is to examine the factors affecting audit quality in the public sector in Tanzania. Three specific objectives are developed which are: to study the impact of auditors' independence on the quality of audits in the public sector; to study the relationship between auditors' proficiency and the quality of audits in the public sector; and to analyze the influence of auditors' ethical behavior on the quality of audits in the public sector. Stakeholder and the Theory of Audit Quality was used to guide the study. The study was use descriptive research design and mixed research approach was employed with a total of 91 respondents of audit staff from National Audit Office of Tanzania (NAOT). Probability and non-probability sampling was used to select the respondents. The questionnaire and interview was employed for data collection. Data was analyzed through descriptive, correlation and regression analysis and to validate the study, the researcher was adhere to different ethical issues like confidentiality and seeking permission from the Institute and local authorities for data collection. The study findings are expected to establish a substantial link between the performance of auditors and the quality of audits in the public sector.

**Keywords:** *Audit quality, Public sector, Auditors and National Audit Office of Tanzania (NAOT)*