
Developing Schools Audit Charter in Machakos

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To achieve good governance in public schools, the Directorate of schools' audit services (DSAS) is carrying out key reforms aimed at improving utilization of public resources in schools. This has ripple effect in enhancing governance in education sector.

DSAS as one of the key implementing Ministries, Departments and Agencies (MDAs), began executing reforms during implementation of the PFM strategy 2018-2023 with a focus of improving the capacity of schools' clerks and accountants on matters relating to financial reporting. In conjunction with Public Sector Accounting Standards Board (PSASB), they were able to develop guidelines

that would help the schools' accountants and clerks provide accurate financial statements.

Building up on the reforms on education and ensure that we achieve accountability, DSAS is developing an audit charter to guide schools audit work. The charter will spell out the mandate, authority, scope, purpose and responsibility in schools' audit. It will help auditors in the directorate of schools' audit services to improve effectiveness in audit and enhance independent professionalism in performance of schools' audit work.

In addition, the audit charter addresses the highlighted issues and strengthens the directorate to provide efficient and effective audit services that meet stakeholders' expectations. The DSAS independence will be enhanced by reporting functionally to an audit committee and administratively to the accounting officer.

With these kind of reforms being implemented, I believe this is a transformative step forward to ensure that we get good audit opinions among the 9,000 public secondary schools in Kenya. Notable, I believe that the reforms will also have a great impact on governance among education institutions specifically schools.