

**Assessing the effectiveness of the internal auditing functions in the performance of the local  
Government authorities: the case of Mkuranga District Council**

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This study was conducted at Mkuranga District council it was assessing the effectiveness of the internal audit functions in the performance of the local government authorities. The study used a survey method. A total of 60 questionnaires were distributed but only 48 of them qualified for data analysis. The findings from the study depicted that with all importance it has internal audit function is ineffective and therefore it cannot assist in improving performance in LGAs. The ineffectiveness of the internal function was caused by various factors including: lack of independence of auditors, poor professional attributes and continuous training to auditors. The researcher recommends that all stakeholders, including the ministry in charge management, internal auditors, and council member staffs from other department should work so that all the hindrances to internal audit effectiveness can be eliminated for the betterment of LGAs.