

**Investigating the effectiveness of internal audit function in local government authorities in Tanzania: a case of Mara Region**

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**Degree of Masters of Business Administration (Finance)**

**University of Dar es Salaam, School of Business, 2011**

The study sought to investigate the effectiveness of internal audit function in Local Government Authorities (LGA's) in Tanzania. It was carried out in Mara region where Musoma Municipal Council, Tarime District Council and Bunda District Council were selected. The study was exploratory in nature, which was done by a way of survey. The data were collected by using questionnaires. A Total of 60 questionnaires were distributed to respondents in the area under study. Respondents were employees including Accountants, Internal auditors, Economists. 41 questionnaires were returned. The findings revealed that, internal audit function in local government authorities in Tanzania was not effective due to the following factors: limited budget, lack of enough working tools and shortage of manpower. Others were internal auditors were not free to work accordingly because administratively, they were rope4ing to accounting officers. Also audit committees were not effective to promote internal auditing independence. Finally, the study came up with recommendations to increase the budget for the unit, and review the administrative structure. Other recommendations were to strengthen audit committee so as to promote internal auditing independence and to provide adequate training to internal auditors so as to work professionally.