



REPUBLIC OF KENYA



PUBLIC SECTOR ACCOUNTING STANDARDS BOARD (PSASB)

INVITATION FOR PUBLIC COMMENTS ON THE DRAFT PUBLIC SECTOR INTERNAL CONTROL GUIDELINES

The Public Sector Accounting Standards Board (PSASB) is mandated by sections 194 of the PFM Act, 2012 to prescribe frameworks and set generally accepted standards for the development and management of accounting and financial systems by all State organs and public entities. The Board prescribes internal audit procedures and mainstreams best practices for good governance, internal controls and risk management.

Pursuant to the above mandate, the Board, in collaboration with key stakeholders developed Public Sector Internal Control Guidelines. The Draft Guidelines aim to set a broad and standardized guidance for the public sector entities in developing effective and efficient systems of internal control that adapt to changing business and operating environments, mitigate risks to acceptable levels, and support sound decision making and governance of the entities.

In line with Article 10 of the Constitution of Kenya 2010, PSASB therefore, invites all stakeholders to provide comments on the **Draft Public Sector Internal Control Guidelines** before finalization and validation for eventual issuance for adoption and implementation. The draft guidelines can be downloaded from the PSASB Website: <https://psasb.go.ke/service/internal-audit-ing-standards/>

Please email your comments to [psasb.go.ke](mailto:info@psasb.go.ke) before **6th, September 2024** in the format below. You can also reach us by email info@psasb.go.ke or call **020 251 557**.

No	Section, Title & page of the Draft Guidelines	Current Status	Recommendations	Justification/ Remarks

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