

Abstract

Lately internal auditor's performance assessment has been of great significance in the public sector. This is due to the push from public institutions to embrace and evaluate performance as an important control tool. The specific objective of the study was to assess the influence of Audit Plan on the Performance of Internal Auditors in the Government Ministries in Kenya. The study used Risk Based Auditing theory and a descriptive research design. The target population comprised 412 internal auditors from 18 Government Ministries. A sample was selected using simple random sampling with 30 % of the population considered for study. Data were collected using questionnaires and analyzed using SPSS version 20.0. Measures of central tendency were used to describe the independent variables while regression analysis was employed to test the relationship between independent and predictor variable. The study found that 46.6% of variation in performance measurement of internal auditors could be explained by audit plans. The results indicated that at a 95% confidence level, the variable produced statistically significant values and could reliably explain the effect of performance indicators on the measurement of internal auditors' performance in government ministries. Furthermore, 70% of the respondents agreed that the content and timeliness of audit plans were vital in evaluating auditors' performance, while 67.5% argued that reports issued by internal audit department played a key role in assessing the departments' overall performance. Overall, audit plans were used to a large extent to indicate performance of internal auditors. The study recommends that government ministries should prepare annual audit plans for all audit assignments, as failure to do so may render internal audit function ineffective and inefficient.