

**FACTORS AFFECTING IMPLEMENTATION OF VALUE FOR  
MONEY AUDITING IN GOVERNMENT MINISTRIES IN KENYA**



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**A RESEARCH PROJECT SUBMITTED IN PARTIAL FULFILMENT OF THE  
REQUIREMENTS FOR THE DEGREE OF EXECUTIVE MASTER OF BUSINESS  
ADMINISTRATION, SCHOOL OF BUSINESS AND ECONOMICS, MOI  
UNIVERSITY**

**2010**

## ABSTRACT

This study sought to investigate the factors that affect the implementation of value for money (performance) auditing in Kenyan Government ministries. The study adopted a descriptive research design. The target population for the study was all internal auditors in Nairobi, the headquarters of Government ministries in Kenya. The study undertook to gather information from all ministries. Two respondents were considered from each Ministry. The researcher administered a survey questionnaire to each member of the sample population. Quantitative data collected was analyzed by the use of descriptive statistics using SPSS and presented through percentages, means, standard deviations and frequencies. A multivariate regression model was applied to determine the relative importance of each of the four variables with respect to the implementation of VFM auditing. The information was displayed by use of bar charts, graphs and pie charts and in prose-form. Content analysis was used to test data that is qualitative nature or aspect of the data collected from the open ended questions. The study found that training, funding, technology and government policy affect value for money auditing at the ministry. Based on the findings, the study concludes that training affects value for money auditing at the ministry. The study also concludes that funding affect value for money auditing at the ministry. The amount of funding provided is limited and the ministry is expected to find this support from other sources of funds. The study also concludes that technology affect the value for money auditing at the ministry. The study finally concludes that government policy affects the value for money auditing at the ministry. From the study findings, the study recommends that it is necessary to have a good understanding of the concept of comprehensive auditing and also to acquire knowledge of the fundamentals, elements and phases of value-for-money auditing. The study also recommends that since the amount of funding provided is limited and the ministry is expected to find this support from other sources of funds, the government should allocate more money for the implementation of performance auditing.