



Who is Sikika?

Sikika is a Tanzanian non-governmental organization that works to improve healthcare services for all people in Tanzania. We promote better healthcare through various methods like raising awareness, involving communities, evidence-based advocacy, and ensuring that public funds are managed effectively.

Our Study: Performance and Attributes of the Internal Audit Function at the Local Government Level

We conducted a study about the work of internal auditors at the local government level. In simple terms, an auditor is someone who checks if things are done correctly to avoid record-keeping errors, waste, and misuse of resources. Without strong internal auditors, an organization will struggle to achieve its objectives.

Internal auditors and external auditors have similar roles, but there are important differences. External auditors work for another, external organization, while internal auditors are employed by the same organization they audit. This means the internal auditor's position in the organisation must be independent of the audited activities to avoid any suspicion of self-audit. Unlike external auditors who visit the organization once a year, internal auditors are there all the time and can better analyse and recommend changes within the organization.

The traditional way of thinking was internal auditors should mainly serve senior management by keeping an eye on their activities. However, being so close to the audited activities makes it hard for internal auditors to openly criticize senior management. To ensure their independence, a more modern approach suggests that internal auditors should be the "eyes and ears" of the organization's oversight body which can direct senior management to implement the recommendations made by the internal auditors.

The modern approach is embodied in international internal auditing standards (IPPF)¹ which were adopted by the National Board of Accountants and Auditors in 2017. Since then, the Tanzanian government has been working on reforming the internal audit system. To support this reform process, Sikika interviewed various internal audit practitioners in a geographically balanced survey including Arusha, Babati, Dodoma, Mbeya, Mwanza, and Korogwe. Their input is valuable in understanding how things should change to ensure that internal auditors meet the international internal auditing standards.

Importance of Strong Internal Auditing for National Development

Tanzania's development relies on the government's ability to mobilize resources and use them effectively to provide quality public services to all citizens. Strong internal

¹ The International Professional Practices Framework (IPPF) is promulgated by the Institute of Internal Auditors (IIA).

audit units are necessary in every government authority to identify errors, waste, and misuse of resources, and provide recommendations to strengthen control over public resources.

Areas Examined by Internal Auditors

Traditionally, internal auditors had a limited role and mainly assisted external auditors in financial reviews. However, our study found that internal auditors now examine internal controls in various areas such as budget preparation, procurement, human resource management, revenue and expenditure management, and other internal control systems. This wide scope ensures the proper functioning of all government departments.

Challenges Faced by Internal Auditors

Internal auditors face challenges due to limited funding and manpower. There is a shortage of nearly half the required funding at the local government level. Additionally, there is a lack of sufficient staff and expertise to audit all areas effectively, resulting in incomplete audit work.

Lack of Independence of Internal Auditors

Another challenge is the lack of independence for internal auditors. Currently, they report to an audit committee composed mainly of senior management and a few external members. However, the audit committee has no oversight role and only advises the District Executive Director, who manages the Local Government Authority. This means the system still follows the traditional “audit *for* management” approach instead of a modern “audit *of* management” approach hindering open criticism of senior management.

What Should Be Done?

Internal auditors should have the necessary resources to examine all areas effectively. Adequate funding, manpower, and training are essential to identify and resolve organizational problems. The audit committee and the full council's finance committee should ensure that the internal auditor has everything that is needed to produce comprehensive internal audit reports in a timely manner.

To enhance independence, internal auditors should communicate their findings directly to the full council's finance committee. The committee also needs the necessary information and training to follow up on recommendations.

Proficient and independent internal auditors are needed in every government authority to identify errors, waste, and misuse of resources, and provide recommendations to strengthen control over public resources.



Sikika ni Nani?

Sikika ni shirika lisilo la kiserikali nchini Tanzania linalofanya kazi ya kuboresha huduma za afya kwa watu wote nchini. Tunasaidia huduma bora za afya kupitia njia mbalimbali kama kuongeza ufahamu, kushirikisha jamii, kuhamasisha sera zinazotegemea ushahidi, na kuhakikisha kuwa rasilimali za umma zinatumika kwa ufanisi.

Utafiti Kuhusu Utendaji na Sifa za Kazi ya Ukaguzi wa Ndani katika Ngazi za Serikali za Mitaa

Tumefanya utafiti kuhusu kazi ya wakaguzi wa ndani katika ngazi za serikali za mitaa. Kwa maneno rahisi, mkaguzi wa ndani ni mtu anayehakiki ikiwa mambo yanafanyika kwa usahihi ili kuepuka makosa ya kuweka kumbukumbu, ubadhirifu, na matumizi mabaya ya rasilimali. Bila wakaguzi wa ndani imara, shirika linaweza kupata changamoto katika kufikia malengo yake.

Wakaguzi wa ndani na wakaguzi wa nje wana majukumu sawa, lakini kuna tofauti muhimu. Wakaguzi wa nje wanafanya kazi kwa shirika lingine nje ya shirika husika, wakati wakaguzi wa ndani wanaajiriwa na shirika lilile ambalo wanakagua. Hii inamaanisha kuwa nafasi ya mkaguzi wa ndani ndani ya shirika lazima iwe huru na isitiliwe shaka ili kuhakikisha uhuru wa ukaguzi. Tofauti na wakaguzi wa nje ambao wanatembelea shirika mara moja kwa mwaka kwa ukaguzi wa kawaida, wakaguzi wa ndani wapo wakati wote na wanaweza kuchambua na kupendekeza mabadiliko bora ndani ya shirika.

Njia ya kawaida ya kufikiria ili kuwa wakaguzi wa ndani wanapaswa kuhudumia zaidi uongozi wa ngazi ya juu kwa kuangalia shughuli zao. Hata hivyo, kuwa karibu sana na shughuli zinazokaguliwa kunafanya iwe ngumu kwa wakaguzi wa ndani kukosoa waziwazi uongozi wa ngazi ya juu. Ili kuhakikisha uhuru wao, njia ya kisasa zaidi inapendekeza kuwa wakaguzi wa ndani wanapaswa kuwa "macho na masikio" ya mwili wa usimamizi wa shirika ambao unaweza kuwaongo za viongozi wa ngazi ya juu kutekeleza mapendekezo yaliyotolewa na wakaguzi wa ndani.

Mbinu ya kisasa imejumuishwa katika viwango vya kimataifa vya ukaguzi wa ndani (IPPF)² ambavyo vilikubaliwa na Bodi ya Taifa ya Wakaguzi ya Tanzania mwaka 2017. Tangu wakati huo, serikali ya Tanzania imekuwa ikifanya kazi katika kurekebisha mfumo wa ukaguzi wa ndani. Ili kusaidia mchakato huu wa mageuzi, Sikika iliwahoji wataalamu mbalimbali wa ukaguzi wa ndani katika utafiti uliozingatia usawa wa kijiografia, ukihusisha maeneo ya Arusha, Babati, Dodoma, Mbeya, Mwanza, na Korogwe. Michango yao ni muhimu katika kuelewa jinsi mambo yanavyopaswa kubadilika ili kuhakikisha kwamba wakaguzi wa ndani wanakidhi viwango vya kimataifa vya ukaguzi wa ndani.

² Mfumo wa Kimataifa wa Mazoezi ya Kitaalamu (IPPF) unatangazwa na Taasisi ya Wakaguzi wa Ndani (IIA).

Umuhimu wa Ukaguzi wa Ndani Imara kwa Maendeleo ya Taifa

Maendeleo ya Tanzania yanategemea uwezo wa serikali wa kukusanya rasilimali na kuzitumia kwa ufanisi ili kutoa huduma za umma zenye ubora kwa wananchi wote. Vyombo vya ukaguzi wa ndani imara ni muhimu katika kila mamlaka ya serikali ili kubaini makosa, ubadhirifu, na matumizi mabaya ya rasilimali, na kutoa mapendekezo ya kuimarisha udhibiti wa rasilimali za umma.

Maeneo Yanayochunguzwa na Wakaguzi wa Ndani

Kihistoria, wakaguzi wa ndani walikuwa na jukumu dogo na hasa walimsaidia mkaguzi wa nje katika ukaguzi wa kifedha. Walakini, utafiti wetu umeonyesha kuwa sasa wakaguzi wa ndani wanachunguza udhibiti wa ndani katika maeneo mbalimbali kama vile maandalizi ya bajeti, manunuzi, usimamizi wa rasilimali watu, usimamizi wa mapato na matumizi, na mifumo mingine ya udhibiti wa ndani. Upeo mkubwa kama huu unahakikisha utendaji mzuri wa idara zote za serikali.

Changamoto Zinazokabiliwa na Wakaguzi wa Ndani

Wakaguzi wa ndani wanakabiliwa na changamoto kutokana na ukosefu wa fedha na nguvu kazi. Kuna upungufu wa karibu nusu ya fedha zinazohitajika katika ngazi ya serikali za mitaa. Aidha, kuna upungufu wa wafanyakazi na ujuzi wa kutosha wa kukagua maeneo yote kwa ufanisi, hivyo kusababisha ukaguzi usikamilike.

Ukosefu wa Uhuru wa Wakaguzi wa Ndani

Changamoto nyingine ni ukosefu wa uhuru kwa wakaguzi wa ndani. Kwa sasa, wanaripti kwa kamati ya ukaguzi ambayo inaundwa hasa na viongozi wa ngazi ya juu na baadhi ya wanachama kutoka nje ya shirika. Hata hivyo, kamati ya ukaguzi haina jukumu la usimamizi na inatoa tu ushauri kwa Mkurugenzi Mtendaji wa Wilaya, ambaye anasimamia Mamlaka za Serikali za Mitaa. Hii inamaanisha kuwa mfumo bado unafuata njia ya kawaida ya "ukaguzi kwa *ajili* ya uongozi" badala ya njia ya kisasa ya "ukaguzi wa uongozi," ambayo inazuia ukosoa wazi kwa viongozi wa ngazi ya juu.

Nini Kifanyike?

Wakaguzi wa ndani wanapaswa kuwa na rasilimali zinazohitajika ili kuchunguza maeneo yote kwa ufanisi. Upatikanaji wa fedha, nguvu kazi, na mafunzo yanahitajika ili kutambua na kutatua matatizo ya kikundi. Kamati ya ukaguzi na kamati ya fedha ya baraza la madiwani lazima ihakikishe kuwa mkaguzi wa ndani anapata kila kitu kinachohitajika ili kuandaa ripoti kamili za ukaguzi wa ndani kwa wakati.

Kuongeza uhuru, wakaguzi wa ndani wanapaswa kutoa matokeo yao moja kwa moja kwa kamati ya fedha ya baraza la madiwani. Kamati hiyo pia inahitaji kupata taarifa na mafunzo ili kufuatilia na kuongoza utekelezaji wa mapendekezo ya wakaguzi wa ndani.

Wakaguzi wa ndani walio stadi na huru wanahitajika katika kila mamlaka ya serikali ili kugundua makosa, ubadhirifu, na matumizi mabaya ya rasilimali, na kutoa mapendekezo ya kuimarisha udhibiti wa rasilimali za umma.

