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Original Research Article

The Influence of Procure-To-Pay Systems on Internal Audit Practices in Kakamega County, Kenya

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Abstract: This study evaluated the influence of Procure-to-Pay on internal audit practices in Kakamega County, Kenya. Implemented by the Kenya National Treasury in 2013, the procure-to-pay system aims to enhance financial accountability and transparency in county governments. Despite its adoption, persistent challenges such as delayed payments to suppliers and recurring audit queries from the Office of the Auditor General suggest gaps in the effective utilization of the procure-to-pay system for internal audit practices, forming the core problem of this study. A descriptive-correlational research design was utilized. A census study approach was adopted, in which data were collected from 119 Kakamega County Treasury staff (accountants, internal auditors, finance officers, chief officers, and members of the executive committee), with a response rate of 84%. The data were collected using a self-administered questionnaire that was validated through expert review and pre-testing to minimize bias and analyzed using descriptive and inferential statistics. Systems Theory underpinned the study. Descriptive results presented in tables highlighted significant relationships between Procure-to-Pay and internal audit practices. Similarly, Regression findings indicate that Procure-to-Pay (R=0.767) positively influenced internal audit practices. The study recommends enhanced training and system integration and informs policy on optimizing IFMIS to strengthen internal audit practices in devolved units. These findings contribute to public financial management reforms in Kenya.

Keywords: Procure-to-Pay, Internal Audit Practices, System Theory, OAG.

Background of the Study

The procure-to-pay (P2P) process encompassing all activities from purchasing goods and services to paying suppliers represents a critical workflow that directly impacts organizational performance, vendor relationships, and bottom-line results (Ramananda & Katuri, 2025). Research indicates that organizations implementing digital transformation in procurement achieve substantial improvement in overall supply chain performance and realize a significant increase in competitive advantage through enhanced P2P processes. Traditional P2P processes often suffer from significant inefficiencies: manual data entry prone to errors, disjointed systems creating information silos, approval bottlenecks delaying critical purchases, and limited visibility into spending patterns (Hassan, 2024)s. Studies have shown that organizations that benchmark their procurement processes against industry standards can identify considerable performance gaps in their pay to procure operations, and those implementing standardized measurement frameworks achieve improvement rates several times higher than organizations without structured benchmarking approaches. These challenges not only hamper operational efficiency but also introduce compliance risks and missed opportunities for strategic cost management. Kakamega County has faced persistent audit queries, as reported by the Office of the Auditor General (2023), particularly regarding procure-to-pay systems.

The current study builds on this body of research by focusing specifically on Kakamega County, due to its economic significance, high population, and sizeable budget allocations. As one of the leading counties in terms of development spending, Kakamega provides an ideal case for evaluating the impact of pay-for-procure on internal audit practices. Notably, the county has faced persistent audit queries, particularly regarding financial reporting and expenditure tracking,

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raising questions about the system's influence on the audit function.

Mohamed & Rashed (2021) highlight that advancements in information systems enhance public financial management by improving efficiency and transparency. Devolution, introduced under Kenya's 2010 Constitution, decentralized financial management to counties, necessitating systems like pay to procure to ensure accountability (National Council for Law Reporting, 2010). The audit reports reveal persistent financial management and accountability challenges within Kakamega County Government, as evidenced by numerous and recurring audit queries. In FY 2024/2025, Kakamega County received a qualified audit opinion, indicating the existence of material issues that could not be fully verified by the Auditor-General. A major concern was the persistence of unresolved prior-year audit matters, with the County recording a total of 29 outstanding issues comprising 8 qualification issues, 20 lawfulness and effectiveness issues, and 1 internal control issue. This places Kakamega among the counties with the highest number of unresolved audit findings, suggesting weak implementation of audit recommendations and inadequate follow-up mechanisms (Auditor-General's, 2025). The County Government was further cited for unsupported balances, meaning that substantial amounts reported in the financial statements could not be supported through adequate accounting records, schedules, or source documents. Additionally, unsupported bank balances were reported due to missing cashbooks, bank reconciliation statements, and other supporting documentation, raising concerns regarding the accuracy of reported cash positions and increasing the risk of fraud and misappropriation of public funds. These findings reflect broader national trends identified by the Auditor-General, where recurring audit queries continue to arise from unsupported expenditures, procurement irregularities, inaccurate financial reporting, weak internal controls, poor asset management, and failure to address previous audit recommendations. The persistence and magnitude of these audit queries indicate deficiencies in internal audit practices within the County Government of Kakamega.

This study, therefore, sought to assess the effect of pay to procure on internal audit practices in Kakamega County. The findings of the study are expected to inform county and national policymakers on how best to optimize pay to procure to strengthen the internal audit function. Additionally, the study will contribute to the broader discourse on public financial management reforms and serve as a reference point for future policy reviews and capacity building interventions within the Kenyan context. The study therefore targeted staff from Kakamega County Treasury while carrying out the research. This population was chosen because it consisted of members of staff who use the pay-to-procure system on a day-to-day basis. They included the accountants, internal auditors, finance officers, chief officers, and executive committee Members.

Statement of the Problem

Auditing practices promote effective management and accountability in the use of financial resources. National Treasury's deployment of the pay-to-procure system in counties was intended to improve financial performance by promoting accountability and best financial management practices in the public sector (Njenga & Irungu, 2024). Despite the implementation of pay-to-procure in Kenyan counties to enhance financial accountability, challenges such as delayed payments to suppliers and employees have led to strikes and stalled projects in Kakamega County (Nganga *et al*., 2022).

Audit reports continue to reveal persistent violations of internal audit practices, especially in Kakamega County Government, which received a qualified audit opinion for the 2024/2025 financial year and was cited for unsupported balances amounting to Kshs. 675.93 million and unsupported bank balances totalling Kshs. 10.83 million, indicating that substantial financial transactions and reported balances could not be verified through adequate supporting documentation. The County also had 29 unresolved audit issues from previous years, comprising 8 qualification issues, 20 lawfulness and effectiveness issues, and 1 internal control issue. These recurring audit queries point to weaknesses in financial reporting, record management, internal controls, and implementation of audit recommendations. These issues suggest gaps in the effective utilization of pay to procure for internal audit practices.

Ngala & Musau (2022) found that 40% of Nairobi County respondents reported no significant benefits from pay to procure in accounting functions, indicating potential inefficiencies in system implementation. Iravonga *et al*., (2023) indicated that the pay to procure system had a considerable impact on the budgetary practices of Kenya's county governments. Cherotich and Bichanga (2021) revealed that most counties in Kenya have not managed to employ pay to procure to curb financial management challenges as expected. While existing studies have explored IFMIS adoption and financial management outcomes, limited empirical research has specifically examined the influence of individual IFMIS modules: Plan-to-Budget, Procure-to-Pay, Revenue-to-Cash, and Record-to-Report on internal audit practices within a single county context. Furthermore, the unique administrative and financial challenges facing Kakamega County, including persistent audit queries, necessitated a focused investigation.

Objective of the Study

To establish the influence of Procure-to-Pay systems on Internal Audit Practices in Kakamega County, Kenya.

Research Hypothesis

$H_0$1: There is no significant relationship between Procure-to-Pay systems and Internal Audit Practice in Kakamega County, Kenya.

Theoretical Literature Review

Systems Theory

Originating from the work of Ludwig von Bertalanffy (1968), systems theory conceptualizes an organization as an open system composed of interconnected and interdependent subsystems that work together to achieve a common goal. According to this theory, a change in one subsystem inevitably affects other subsystems and the overall system. The theory emphasizes synergy, feedback mechanisms, and the interaction between an organization and its external environment. In the context of public financial management, Systems Theory provides a lens for understanding how technological, human, and procedural elements interact to produce outcomes such as accountability and efficiency.

In relation to this study, the procure-to-pay system enables internal auditors to verify expenditure alignment with approved budgets. Theory therefore explains how the successful implementation and integration of IFMIS modules collectively influence internal audit practices by ensuring that financial data flows seamlessly across subsystems, enabling auditors to perform risk assessment, compliance monitoring, and performance evaluation effectively. The theory also highlights that external factors such as regulatory changes, technological advancements, and user competency can impact the overall system's effectiveness, thereby influencing internal audit outcomes.

McMahon & Patton, (2018) defined a system as interconnected components working toward common goals, emphasizing synergy between human and technological resources. This theory frames IFMIS as a system integrating financial management and audit functions. IFMIS forms the most fundamental component of government in managing everyday transactions and can prevent the possibility of a total system shutdown (Jeong & Hwang, 2021). IFMIS consists of three subsystems and components: Financial Management System, which is a subsystem including budgeting, accounting, procurement, and reporting; Internal Audit System, which is a subsystem focused on evaluation, compliance, risk management, and control processes; and External Environment, which includes regulatory bodies, stakeholders, political and economic conditions, and technological advancements.

This theory provided a comprehensive framework to understand how different components interact and influence each other within the county's financial management and audit systems. In relation to this study, the Integrated Financial Management Information System (IFMIS) adopted by the counties in Kenya is an ICT technology implemented and operated by human resources to bring about efficiency and effectiveness in the public finance management by promoting internal audit functions including Plan-to-Budget, financial reporting, internal control and organisational accountability which were the variables of interest in this study.

By applying Systems Theory, this research provides a holistic view of how IFMIS and internal audit practices interact and influence each other within the broader context of financial management in Kakamega County. This approach helps identify key leverage points for enhancing system performance and ensuring effective governance and accountability. By utilizing this theory, we gained a deeper understanding of the complex interactions between IFMIS and internal audit practices within the context of Kakamega County. This led to valuable insights for improving financial management and achieving better outcomes for the county.

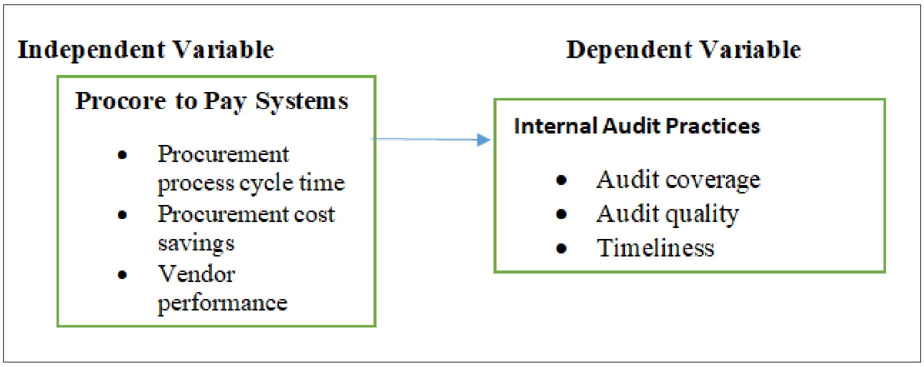
Empirical Review

Siwawa & Mukelabai (2025) evaluated the efficiency of Procure-to-Pay (P2P) systems in nonprofit organizations, focusing on Catholic Relief Services Zambia (CRS). The study integrates Business Process Improvement (BPI) theory and the Technology Acceptance Model (TAM) to analyze how process optimization and technology adoption enhance procurement efficiency. Using a quantitative research design, data were collected from 100 staff members through questionnaires, document analysis, and performance metrics. Key performance indicators (KPIs) such as procurement cycle times and cost reductions were analysed using statistical methods, including Pearson correlation analysis. The findings revealed significant improvements in operational efficiency and cost reduction following the implementation of the P2P system. The requisition-to-purchase order processing time decreased by 80%, while the requisition-to-payment cycle was reduced by 22%. Correlation analysis showed a strong positive relationship between P2P system implementation and operational efficiency ($r = 0.955$, $p < 0.01$). The study underscores the transformative potential of P2P systems in improving procurement efficiency and donor accountability.

Kwizera (2026) examined the effect of electronic procurement systems and supply chain performance on service delivery in public Hospitals in Burundi. The study opted for descriptive and correlational designs and employed a quantitative approach. The population of 134 subjects was used and selected using random sampling. Descriptive statistics revealed that while Supply Chain Performance was the most favourably perceived variable (Mean = 3.02), Public Service Delivery showed the highest variance (SD = 0.720), indicating a need for greater consistency. Pearson correlation indicated a strong positive and significant relationship between e-procurement and supply chain performance (r=. 706**, p=.000); a strong positive and significant relationship between supply chain performance and public service delivery (r=.735**, p=.000); and a strong positive and significant relationship between e-procurement system and public service delivery (r=.839**, p=.000). Multiple regression analysis confirmed a coefficient of determination (R^2) of 0.744 (R2=.744) with the standard error of estimate being 0.367. This implies that the e-procurement system and supply chain performance explain changes in public service delivery up to 74.4%. The study concludes that e-procurement is essential for optimizing public service and recommends prioritizing integrated digital infrastructure to ensure reliable and high-quality service delivery.

Wanyama & Muturi (2018) conducted a quantitative study, Procure-to-Pay Systems in IFMIS and Internal Audit Effectiveness: Evidence from Kenyan Public Entities. Using a sample of 100 internal auditors in Kenyan ministries, the study employed a structured questionnaire and analyzed data with structural equation modeling. Results showed that Procure-to-Pay systems improved procurement transparency ($\beta = 0.54$, $p < 0.01$) and reduced fraudulent transactions by 20%. Limitations included the study's focus on national-level entities, neglecting county-level variations, and its reliance on self-reported data, which may introduce bias. These findings suggest potential benefits for Kakamega County but highlight the need to explore county-specific procurement challenges.

Conceptual Framework



Source: Researcher's Own Conceptualization (2025)

Research Methodology

This study adopted the positivist research philosophy. Positivism is founded on the assumption that reality is objective, measurable, and independent of the researcher. A descriptive-correlational research design was used to systematically evaluate the influence of IFMIS modules on internal audit practices in Kakamega County. This design was appropriate because the study aimed to assess the relationships between Procure-to-Pay and internal audit practices. Data were collected using a structured questionnaire, and both descriptive and inferential statistics were employed to analyse the relationships. The target population comprised 119 Kakamega County Treasury staff, including accountants, internal auditors, finance officers, chief officers, and executive committee members, selected for their direct engagement with IFMIS. A census approach was employed, including all 119 staff, to ensure comprehensive representation and eliminate sampling bias, given the manageable population size. Because the entire population was included, no sampling technique was applied. The census approach was justified by the relatively small population size and the need to obtain data from all staff directly involved with IFMIS operations to ensure complete representation of perspectives across different departments. Similarly, A census method of data collection is necessary under special circumstances, where the population subdivision is small or where a very high accuracy is needed (Kothari & Gaurav, 2014). Kumari, (2020) point out that a census gives comprehensive information that can be used in profound analysis and derivation of strong conclusions, whereas Ishtiaq (2019) stresses the increased validity and reliability of the conclusions that can be formulated based on the exhaustive data collection.

Results and Discussion

Table 1

Procure to Pay		
Kaiser-Meyer-Olkin Adequacy measurement		.928
Bartlett's Test of Sphericity	Approx. Chi-Square	1859.823
	Df	36
	Sig.	.000

Source: Field Data (2025)

The Test of Sampling Adequacy and Sphericity has been done to ensure that the construct and content validities are satisfied. The Kaiser-Meyer-Olkin (KMO) sampling adequacy test results in Table 4.6 show that the scale factors were above the 0.5 threshold: Procure to Pay (0.928 The results of Bartlett's sphericity test in Table 4.2 showed that the samples (for every factor) come from populations with equal variances (p-value = 0.000). The results of the structures have therefore been verified to be valid.

Table 2: Factor Analysis for Procure-to-Pay System

	Initial	Extraction
The Procure-to-Pay System in IFMIS reduces the time required to complete the Procurement Process	1.000	.882
The Procure-to-Pay System in IFMIS Enables Cost Savings Through Efficient Procurement Practices	1.000	.909
The Vendor Performance Evaluation Module in the IFMIS System Provides Valuable Insights into Vendor Performance and Helps in Making Informed Procurement Decisions	1.000	.925
The Procure-to-Pay System in IFMIS Facilitates Timely and Accurate Vendor Payments	1.000	.959
The Procure-to-Pay System in IFMIS Improves Transparency in the Procurement Process	1.000	.963
The IFMIS System Enhances Control and Compliance in the Procurement Process	1.000	.934
The Procure-to-Pay System in IFMIS Streamlines the Documentation and Approval Processes Involved in Procurement	1.000	.945
The Procure-to-Pay System in IFMIS Provides Real-Time Visibility into the Status of Procurement Requests	1.000	.959
The Vendor Performance Evaluation Module in the IFMIS System Helps in Identifying and Addressing Vendor-Related Risks and Issues	1.000	.535
Extraction Method: Principal Component Analysis.		

Source: Field Data (2025)

The communalities presented in Table 2 indicate the proportion of variance in each observed indicator that is explained by the extracted principal component(s). In Principal Component Analysis (PCA), the extraction communality values range from 0 to 1, with higher values indicating that an item is well represented by the retained component(s). Generally, communalities of 0.40 and above are considered acceptable in exploratory factor analysis, suggesting that an item contributes adequately to explaining the underlying construct (Hair *et al.*, 2011).

Table 3: Reliability Test Results

Variable	Cronbach Alpha		Remarks
Procure-to-pay systems	0.851		Reliable

Source: Field Data (2025)

The reliability analysis produced a Cronbach's alpha coefficient of 0.851 for the Procure-to-Pay Systems construct, indicating a high level of internal consistency among the questionnaire items. Since the coefficient exceeds the recommended threshold of 0.70, the scale was considered reliable and appropriate for measuring the construct in the study.

Descriptive Statistics of Procure-to-Pay Systems

Table 4: Descriptive statistics of Procure-to-Pay Systems

Statement	S D	D	N	A	S A	Mean	Std Dev
The procure-to-pay system in IFMIS reduces the time required to complete the procurement process	8 8%	7 7%	14 14%	48 48%	23 23%	3.71	1.140
The procure-to-pay system in IFMIS enables cost savings through efficient procurement practices	4 4%	13 13%	14 14%	28 28%	41 41%	4.24	.955
The vendor performance evaluation module in the IFMIS system provides valuable insights into vendor performance and helps in making informed procurement decisions	8 8%	5 5%	12 12%	50 50%	25 25%	3.89	1.197
The procure-to-pay system in IFMIS facilitates timely and accurate vendor payments	3 3%	7 7%	8 8%	34 34%	48 48%	4.17	1.045
The procure-to-pay system in IFMIS improves transparency in the procurement process	5 5%	7 7%	10 10%	27 27%	51 51%	4.12	1.157

The IFMIS system enhances control and compliance in the procurement process	2 2%	5 5%	10 10%	36 36%	47 47%	4.21	.957
The procure-to-pay system in IFMIS streamlines the documentation and approval processes involved in procurement	5 5%	5 5%	8 %	29 29%	53 53%	4.20	1.110
The procure-to-pay system in IFMIS provides real-time visibility into the status of procurement requests	3 3%	9 9%	11 11%	33 33%	44 44%	4.06	1.090
The vendor performance evaluation module in the IFMIS system helps in identifying and addressing vendor-related risks and issues	3 3%	5 5%	14 14%	40 40%	38 38%	4.05	.999
Average						4.08	1.070

Source: Field Data (2025)

The descriptive statistics on Procure-to-Pay systems present the opinions of 100 respondents on how the Integrated Financial Management Information System (IFMIS) supports procurement processes in their organizations. All statements were rated on a five-point Likert scale, where 1 represented "strongly disagree" and 5 represented "strongly agree."

The results show that all mean scores are above 3.5, indicating that most respondents agreed that IFMIS has improved the efficiency, transparency, and accountability of the procurement process. The statement "The Procure-to-Pay System in IFMIS Enables Cost Savings through Efficient Procurement Practices" had the highest mean score of 4.24 (SD = 0.95), suggesting that respondents strongly agreed that the system promotes cost efficiency and minimizes unnecessary expenditure. This was followed by "The IFMIS System Enhances Control and Compliance in the Procurement Process" with a mean of 4.21 (SD = 0.96) and "The Procure-to-Pay System in IFMIS Streamlines the Documentation and Approval Processes Involved in Procurement" with a mean of 4.20 (SD = 1.11). These findings indicate that IFMIS has strengthened internal controls and simplified approval procedures in procurement.

Respondents also agreed that "The Procure-to-Pay System in IFMIS Facilitates Timely and Accurate Vendor Payments" (mean = 4.17, SD = 1.05) and "The Procure-to-Pay System in IFMIS Improves Transparency in the Procurement Process" (mean = 4.12, SD = 1.16). This implies that the system enhances openness and supports prompt and accurate payments to suppliers. In addition, "The Procure-to-Pay System in IFMIS Provides Real-Time Visibility into the Status of Procurement Requests" (mean = 4.06, SD = 1.09) and "The Vendor Performance Evaluation Module in the IFMIS System Helps in Identifying and Addressing Vendor-Related Risks and Issues" (mean = 4.05, SD = 1.00) were also rated highly. This means that IFMIS allows users to monitor procurement activities and evaluate supplier performance effectively.

The statement "The Vendor Performance Evaluation Module in the IFMIS System Provides Valuable Insights into Vendor Performance and Helps in Making Informed Procurement Decisions" had a mean of 3.89, showing moderate agreement among respondents. The lowest mean score was for "The Procure-to-Pay System in IFMIS Reduces the Time Required to Complete the Procurement Process" (mean = 3.71, SD = 1.14), suggesting that while IFMIS has improved efficiency, some delays in procurement processes may still occur.

The standard deviations, ranging from 0.95 to 1.16, indicate some variation in responses but generally show agreement that IFMIS has had a positive effect on procurement management.

In summary, the findings demonstrate that the Procure-to-Pay system in IFMIS has enhanced procurement operations by promoting cost savings, improving compliance, strengthening transparency, and ensuring timely payments. The system also provides better control, real-time monitoring, and effective management of vendor performance, contributing to more efficient and accountable procurement processes in public institutions.

Autocorrelation Test

Table 5: Autocorrelation Test

Model Summary[b]	
Model	Durbin-Watson
1	1.504[a]
a. Predictors: (Constant), Procure to Pay	
b. Dependent Variable: Internal Audit Practices	

Source: Field Data (2025)

The independence of errors was assessed using the Durbin-Watson statistic. The result produced a Durbin-Watson value of 1.504 for the regression model predicting Internal Audit Practices on Procure to Pay Systems. Since the value falls within the commonly accepted range of 1.5 to 2.5, the assumption of independence of errors was considered satisfied. This indicates that there was no serious autocorrelation among the residuals, and the regression model was therefore suitable for interpretation.

Regression Analysis of Procure-to-Pay on Internal Audit Practices

Table 6: Model Summary, ANOVA, and Coefficients for Procure-to-Pay systems

Model Summary[b]						
Model	**R**	**R Square**	**Adjusted R-Square**	**Std. Error of the Estimate**		
1	.767[a]	.588	.584	8.72332		
ANOVA[a]						
Model		**Sum of Squares**	**df**	**Mean Square**	**F**	**Sig.**
1	Regression	10633.071	1	10633.071	139.732	.000[b]
	Residual	7457.439	98	76.096		
	Total	18090.510	99			
Coefficients[a]						
Model		**Unstandardized Coefficients**		**Standardized Coefficients**	**t**	**Sig.**
		B	**Std. Error**	**Beta**		
1	(Constant)	2.863	1.129		2.536	.000
	Procure to Pay	0.646	.105	.767	6.152	.000
a. Dependent Variable: Internal Audit Practices						

Source: Field Data (2025)

The model summary indicates the relationship between Procure to Pay and Internal Audit Practices. The correlation coefficient (R) is 0.767, showing a strong positive relationship between procure-to-pay processes and internal audit practices. The R Square value of 0.588 means that 58.8% of the variation in internal audit practices is explained by procure-to-pay processes. This indicates that procure-to-pay is an important factor influencing internal audit practices. The Adjusted R Square of 0.584 shows that the model remains stable after adjusting for sample size. The standard error of the estimate (8.723) suggests that the model predicts internal audit practices with an acceptable level of accuracy. The ANOVA results test the overall significance of the regression model. The F-statistic is 139.732 with a p-value of 0.000. Since the p-value is less than 0.05, the model is statistically significant.

This implies that procure-to-pay processes significantly influence internal audit practices, and the regression model is suitable for explaining this relationship. The regression coefficient for Procure to Pay is $\beta = 0.646$, with a p-value of 0.000. This shows that procure-to-pay processes have a positive and statistically significant effect on internal audit practices. A one-unit improvement in procure-to-pay processes leads to an increase of 0.646 units in internal audit practices, holding other factors constant.

The standardized beta coefficient ($\beta = 0.767$) indicates that procure-to-pay has a strong influence on internal audit practices. The constant term ($\beta = 2.863$) represents the expected level of internal audit practices when procure-to-pay processes are absent. The results demonstrate that procure-to-pay processes have a strong, positive, and statistically significant effect on internal audit practices. The model explains a substantial proportion of the variation in internal audit practices, confirming that efficient procure-to-pay systems enhance internal audit practices.

Hypothesis Testing

Table 7: Hypothesis Testing

Hypothesis	**P-Value**	**Interpretation**
$H_0$1: There is no significant relationship between procure-to-pay systems and internal audit practices in Kakamega County, Kenya.	000< 0.05	Positive and significant (Reject H_{01})

Source: Field Data (2025)

CONCLUSION

The study established that Procure-to-Pay Systems had a positive and significant effect on internal audit practices at Kakamega County. The System streamlines and monitors the entire procurement and payment cycle of the County. This in turn, helps the internal auditors to track transactions and verify compliance as stipulated in the Public Financial Management Act. It also ensures irregularities are detected in advance, such as double payment of works done and payment of ghost suppliers; this assists the internal auditors in conducting forensic audits and fraud risk assessments.

The Procure-to-Pay System generally helps internal auditors in monitoring procurement processes, detecting fraud, conducting timely audits, and strengthening of financial accountability at Kakamega County.

Recommendations

The study recommends that Kakamega County should fully automate and strengthen the Procure-to-Pay System to enhance transparency and accountability in procurement and payment processes. The county government should enforce strict compliance with procurement regulations and approval procedures within IFMIS to reduce cases of fraud, double payments, and payments to ghost suppliers.

The study also recommends that internal auditors should regularly conduct forensic audits and fraud risk assessments using procurement data generated from the system. Further, there is need for periodic monitoring and evaluation of procurement activities to ensure timely detection and correction of irregularities within the procurement cycle.

Suggestions for further Research

The study recommends future scholars to conduct comparative studies across other Counties. This will help us understand how differently IFMIS is being used and how it affects audit in multiple Counties. From this study, we will be able to identify the best practices that can be followed when using IFMIS.

Other scholars can also look at the relationship between auditor capacity and IFMIS effectiveness. This will help us understand whether staff skills and training affect how well the internal auditors understand and use IFMIS.

Integration of IFMIS with risk-based internal auditing can also be studied. This will focus on how the data from IFMIS can be used to identify and prioritize risks in audits. It will in turn help strengthen auditing approaches and early risk detection in organizations.

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