

The Exchequer and Audit Act Cap 412, Public Audit Act, 2003, Government Financial Management Act 2004 and the enabling State Corporations Act confer certain duties and obligations to Kenya National Audit Office (KENAO) and other audit departments like the Internal Audit departments in State Corporations, Central and Local Government to carry out audits within statutory set deadlines and to assess the economy, efficiency and effectiveness of the central Government, Courts, local Authorities, National Assembly, Statutory Bodies/State Corporations, Commissions and submit reports to the PAC/PIC Committees of Parliament. The implementation of successful strategic audit planning in the public sector has not been effective and the sector has been seen as ineffective and irrelevant. In most cases, the audit reports suffer significantly from short falls such as proper planning of audit work, lack of strategic audit planning, lack of professional excellence, absence of proper performance appraisal and reward system, late submission of audit reports, reliance on manual systems of auditing and lack of appropriate training among others. The study therefore sought to analyze and establish factors to be considered in the effective implementation of strategic audit planning in the Public sector with reference to selected public audit institutions. The study intended to adopt an exploratory research design; the secondary data was obtained from past annual audit reports by KENAO, National Audit Office of Malawi Training Strategy 2005 - 2010, Internal Audit Manual of Government of Kenya, KENAO's strategic plan and various papers, reports and audit plans in the websites. Primary information was obtained through questionnaires, personnel observation and interviews with audit staff from selected public institutions. The target population of the study was Auditors of KENAO, Central Government, Local Authorities and State Corporations. A sample was drawn using stratified random sampling method. The study findings will be of great significance to all policy makers and stakeholders who include the Audit Institutions/departments in Government and State Corporations, Local Authorities, general public and future researchers in the same areas of the study among others.