The central problem of this study was that despite the various interventions by the Ministry of Education to improve on quality of education, the quality of secondary education remains low. For example, the quality of education in secondary schools in Eastern province and Mwingi district pegged on KCSE results among other factors since year 2000 have been averaging a mean score of 4.5 and 4.0 respectively. These indicators seem to contrast the expectations of the main pillars of the IQA system. The system is built on the principles of good school management, active stakeholders' participation in the learning process, and adequate supply of qualified teachers and their involvement in the learning process. Empirical attempts are therefore required to highlight these factors accounting for this situation. So far the empirical studies done have not addressed the comprehensive aspects of the learning environment. The purpose of this study therefore was to investigate the factors that affect the implementation of internal quality assurance in secondary schools in Mwingi District. The specific objectives of the study included establishing the relationship between school management factors, students' involvement factors, the teaching staff factors, and internal assessment factors with the level of internal quality assurance in secondary schools. A purposive sampling technique was applied to identity (7) secondary schools out of the (40) secondary schools in Mwingi District, according to such criteria as boarding status (boarding, day, mixed day /boarding) and type of school (boys, girls or mixed). Stratified random sampling was then applied in sampling the population. Hence two categories of target groups that is, school based educationists and students were targeted. Among the school based educators, all the head teachers of the (7) selected schools were selected yielding 7 headteachers. Three other teachers were selected using simple random sampling from each selected school. This gave a total of 21 teachers from the selected schools. In the second category of students, 8 students per selected school were selected using simple random sampling to yield a total of 56 students. The research instruments used for the study were questionnaires which were administered to teachers and pupils and semi-structured interview which covered the head teachers of the selected secondary schools. Descriptive statistics and some inferential statistics were used to analyse the data. The analysis was done using Statistical Packages for Social Science (SPSS Version 12). The major findings of the study were that head teachers did not possess the necessary managerial skills and practices for effective management. Students were also not effectively involved in the learning process and school governance by leading to poor performance. Many secondary school teachers in Mwingi district were also found to be handling large teaching loads as most of the schools were under staffed hence the teachers could not deliver quality education. Based on these findings, it is recommended that institutional managers undergo further training in institutional management in order to make them more effective in their managerial duties. Students should be involved in the learning process and school governance to enhance their participation in school matters while teachers should be motivated to be able to handle large work load and in-serviced in their area of specialization to enhance curriculum delivery.