Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes. The people who are practicing Internal Auditing are known as Internal Auditors be it in a Public Sector or private sector.

Internal Auditors of Public Sector in Tanzania are always asked to add value but it is notoriously difficult to measure. Current measures of Public Sector internal Audit performance today contrast significantly to how internal auditors wish to be measured. The strong majority do obtain qualitative feedback from clients but many of the others current measures of performance are about inputs. These include the number of days in the plan, cost and production measures such as number of reports. The big question which one may keep on asking is; Is there any consideration for the impact of the findings? Is there any performance indicator commonly agreed by the Senior Management and the Head of internal Audit? Due to lack of common unit of measure, there has been a misunderstanding of the contribution of Internal Audit to the performance of Public Sector and unfortunately, Internal Auditors found themselves helpless as nobody was helping them despite the functions being enshrined in the Public Finance Act of 2001.

Following the Amendments of the PFA CAP 348 in 2010, the Government under Ministry of Finance established the Internal Auditor General’s Division (IAGD). Before this amendment all functions of the IAGD were under the Accountant General's Division. Establishment of IAGD aims to increase independence to Public Sector Internal Auditors when performing their duties. It also provides more scope to internal audit functions by focusing on introducing new areas like Risk Management Systems; Control and Governance processes; Quality Assurance; Technical Audit, Budget and Payroll Audits. All these changes aim at improving financial management and accountability for the purpose of attaining value for money on the public expenditure.
However, this recent development of internal Audit in Public Sector in Tanzania may not be a panacea to the challenges which are facing the profession of Internal Auditing if Internal Auditors themselves and IAGD staff are not taking up their gears. Currently, no public sector internal audit function is immune to the issues of massive misappropriation of public funds presently facing the sector making it in water, education, health, energy, social e.t.c. General Public and even the Controller and Audit General have been crying for lack of clear visibility of roles and functions and output of Internal Auditors in public sector. Moreover, the increased pressure on meager budgets, the constant demand to deliver more for less, the evolution of service delivery models and the increasing focus on good governance and risk management which has been brought by wholesome adoption of International Standards of Internal Auditing Professional Standard has meant that Tanzania Public Sector internal auditors need to keep pace with the changes, focus effort where it is most needed and be highly professional in the delivery.

For these expectations to be realized there are three issues which need to be priorities and quick wins for both IAGD and Internal Auditors.

First and foremost is creation of awareness to Accounting Officers on what Internal Auditors can do to help their organizations. The reason for this is that most Accounting Officers still consider Internal Auditing as Auditing for payment vouchers and receipts. This can easily be done by IAGD through organizing seminars and workshops for Accounting Officers and Board members. This kind of sensitization may help to bridge the current relationship gap between Management and Internal Auditors. Building relationship and understanding of the internal audit roles are critical for ensuring that the function can add value at an early or critical stage of major projects or new developments. Where there is only limited recognition of Internal Audit role it is more likely that the contribution internal audit makes will be more constrained.

The concept of the Head of internal audit being involved in advising on impact of proposed policy initiatives and emerging risks must always be accepted or agreed in the organization.

Moreover, marketing of internal audit services may also be done by Internal Auditors themselves through presentation of papers to the Management Meetings on how Internal Audit Service can help the organization to achieve its objectives economically, efficiently and effectively. The big challenge for internal audit appears to be incontrovertibly proved its worth as it can be perceived as a back office service and thus ripe for further budget cuts when organization is facing financial constraints. Internal Auditors need to get better at telling people about their ability to add value.
Second, Internal Auditors must add value on themselves before considering adding value to the organization they serve. This can be achieved through keeping abreast of changes of internal Auditing Standards, Changes of Technology and acquiring necessary certification. In principle, one cannot give what he/she does not have, therefore to give out value, one must have value.

Lastly, Internal Auditors in Public Sector must walk the talk particularly when it comes into the issue of ethics. The behavior of internal auditors in the Public Sector organization may send right or wrong message to the people he wants to influence and change. This means that Internal Auditor must try as much as possible not to be involved in breaking rules, regulations and other internal controls. For instance, if Internal Auditor accepts to take sitting allowance for a meeting he/she has not attended, it denies him/her the moral authority to raise issues related to payment of allowances to staff who have not participated in meetings.