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External Audit Arrangements at Central Banks
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Kenya Gazette International Monetary Fund

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This paper takes stock of external audit arrangements at central banks. Its focus is on the annual audit of central bank financial statements, as well as legal and institutional measures that support audit quality and independence. The paper outlines good practices in these areas and provides a summary of actual practices observed based on a review of audited financial statements and central bank legislation. While the audit frameworks for central banks differ depending on their legal and institutional circumstances, central banks' external audits increasingly follow international standards. Most of them are audited by auditors with international affiliations and embrace modern governance structures that provide for audit oversight. However, the paper also notes that a sizeable number of central banks do not publish the audit results in a timely manner, which leaves

room for improvement in transparency practices.

Kenya National Assembly Official Record (Hansard)

The official records of the proceedings of the Legislative Council of the Colony and Protectorate of Kenya, the House of Representatives of the Government of Kenya and the National Assembly of the Republic of Kenya.

Kenya

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Kenya National Assembly Official Record (Hansard)

Part III: Three case studies.

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Preparation and Submission of Budget Estimates

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- [Never Never: A Romantic Suspense Novel Of Love And Fate](#)
- [Young Forever: The Secrets To Living Your Longest, Healthiest Life \(the Dr. Hyman Library, 11\) By Dr. Mark Hyman Md](#)
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- [The Nightingale: A Novel](#)
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Curbing Corruption

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