Abstract

Purpose: This study investigated the effect of an auditor's professional experience on the financial sustainability of county governments in Kenya.

Methodology: A descriptive research design was employed, targeting all 47 counties in Kenya. A sample of 123 respondents was selected, and data were obtained through structured questionnaires utilizing a five-point Likert scale. Instrument reliability was verified through a pilot test, yielding a Cronbach's alpha of 0.7. Data analysis was conducted using SPSS, applying both descriptive and inferential statistics, including multivariate regression and structural equation modeling.

Findings: The findings established that auditors' professional experience exerts a positive and statistically significant effect on financial sustainability. It concludes that sustained investment in auditor capacity-building is vital for improving governance and ensuring long-term financial sustainability within devolved government units.

Unique Contribution to Theory, Policy, and Practice: The study extends on the existing public sector auditing and financial sustainability literature by empirically demonstrating, within the Kenyan county government context, the significant linkage between auditors' professional experience and financial sustainability, while reinforcing legitimacy, stewardship, and inspired confidence theories in public financial management discourse. The study further provides empirical evidence to county governments and policymakers that auditors' professional experience is a critical governance resource for enhancing financial sustainability, thus justifying greater investment in auditor capacity development, retention, and professional training within devolved units.