This study explores the key factors influencing the effectiveness of public sector audits (PSA) within Kenya's national government and affiliated entities. Focusing on the role of institutional corporate governance, professional and technical competence, resource availability, and internal control processes, this research analyzes data from the Office of the Auditor General's 2021/2022 audit reports. Using a descriptive design and content analysis, 43 financial statements were examined to assess how these determinants impact audit outcomes. Findings indicate that professional and technical competence has the most significant positive impact on PSA effectiveness, followed by strong corporate governance and robust internal controls. Interestingly, resource availability showed a negative correlation, suggesting that merely increasing resources without strategic allocation may not enhance audit performance. These insights highlight the need for targeted training and improved governance structures to strengthen Kenya's audit capabilities and enhance public accountability.