

## Abstract

Effective leadership communication is significant in ensuring there is quality audit within devolved governments in Kenya, an element fundamental in improving stakeholder trust, as well as transparency and accountability. This study investigates the influence of leadership communication on audit quality, focusing on how strategic leadership communication impacts the relevance and reliability of audit reports in decentralized governments. The study is anchored on transformational leadership theory which explores how inclusive, consistent and open communication practices strengthens audit processes. 151 staff members from ten counties in the Mount Kenya region were considered as the target population drawn from Accountants, Auditors, chief officers and County Executive Committee Members. Through a mixed-method approach, the study collected quantitative data from audit performance metrics and qualitative data via interviews with county executives. The findings revealed that counties where leaders prioritized on clear communication channels demonstrate higher audit quality characterized by fewer audit queries, increased public confidence and higher compliance with laid down accounting standards. Conversely, counties which had bottlenecks in the leadership communication struggled with accountability gaps and audit abnormalities. The study concluded that leadership communication acts as a conduit between policy intents and actionable plans which are indispensable elements in strengthening trust in public finance management. The study recommends that county officials should undergo mandatory training in leadership communication and embrace skills that promote transparency and accountability to enhance audit outcomes.