



UNIVERSITY OF KABIANGA

**ISO 9001:2015 BASED QUALITY MANAGEMENT SYSTEM
RISK BASED AUDIT PROCEDURES MANUAL**

REF: UoK/PM/MR/017

1.0 GENERAL**1.1 PURPOSE**

To ensure transparency and accountability in undertaking internal audit activities

1.2 SCOPE

Applies to risk based audit activities within UoK

1.3 REFERENCES

- a) Current Internal Audit Manual
- b) Quality Manual – **UoK/QM/MR/002.**
- c) International Auditing Standards
- d) International Professional Practice Framework
- e) Public Procurement & Asset Disposal Act,2015
- f) University of Kabianga Strategic Plan 2016-2020
- g) University of Kabianga policies
- h) Regulations.

1.4 TERMS AND DEFINITIONS

- a) HoIA – Head of Internal Audit
- b) UoK – University of Kabianga

1.5 RESPONSIBILITY

The Head of Internal Audit department shall ensure adherence to this procedure

2.0 STEPS**2.1 Planning**

- 2.1.1 This procedure shall start with the Head of internal audit department, within the last month of any financial year ensuring identification of risk area (s) with the University
- 2.1.2 In identifying the risk areas the Head of internal audit department coordinate the audit staff in interacting with various departmental / section heads
- 2.1.3 On identification of the risk areas, the Head of internal audit department shall ensure categorization of the risks into;
 - a) High risk
 - b) Medium risk and
 - c) Low risks

- 2.1.4 Upon categorization of the risk areas, the Head and the staff of internal audit department shall prepare an annual audit plan and discuss it with the Vice Chancellor.
- 2.1.5 The Head of internal audit department shall incorporate any inputs from the Vice Chancellor before Presentation to the University Council Audit committee for approval
- 2.1.6 The Head of internal audit department shall incorporate any recommendation from the Audit Committee of Council
- 2.1.7 On approval, the Head of internal audit department shall circulate the audit plan to the audit staff for implementation

2.2 Audit plan implementation

- 2.2.1 Based on the annual audit plan, the Head of internal audit department shall notify the auditee within one week (except for surprise Audits and special assignments) before the audit through the standard audit notification form. **(See 3.1 for sample)**
- 2.2.2 The Head of internal audit department shall ensure preparation of audit working papers by the internal audit staff
- 2.2.3 On the audit date, the auditor(s) shall hold an entrance meeting with the auditee to agree on the purpose and scope of the audit.
- 2.2.4 The auditor shall execute the audit in accordance with the University internal audit manual and record the evidence in the working papers.

2.3 Reporting of the Audit

- 2.3.1 At the end of the audit, the auditor(s) shall prepare draft reports, and hold an exit meeting with the auditee and present summary of their findings and capture any inputs.
- 2.3.2 After presenting the summary of audit findings and capturing any inputs from the auditee, the Head of internal audit department shall ensure auditors prepare a final draft report.
- 2.3.3 The auditor shall allow the auditee at most seven days to react to the final draft report.
- 2.3.4 After the lapse of the seven days, the auditors shall produce the final report incorporating auditee's reactions if any. **See 3.2 for the report format.**
- 2.3.5 The Head of internal audit department shall sign all the audit reports before dispatch to the Vice Chancellor for action.

2.3.6 Upon incorporation of UoK Management responses on the recommendations, the Head of Internal Audit shall present to Council audit Committee summaries of the audit report for deliberation on quarterly basis

2.3.7 The Chairman of the Audit Committee of Council shall table the report of the Audit Committee in the subsequent Council Meeting for noting and action

2.3.8 The respective auditees shall ensure action is taken on any recommendations from the Management and Council within the specified timeframes.

2.4 Follow up

2.4.1 After the expiry of the specified target date for the implementation of audit report recommendations, the Head of internal audit department shall ensure verification of completion of agreed recommendations.

2.4.2 The procedure shall be deemed to be complete upon the Head of internal audit department submitting a status report on the follow up to the Audit Committee of the Council.

3.0 APPENDICES

3.1 Audit Notification Form

UoK/F/AUD/01

**UNIVERSITY OF KABIANGA
INTERNAL AUDIT
NOTIFICATION FORM**

Head of Department/Section.....	
This is to notify you that a routine audit shall be carried out in your department/sections as Follows:-	
Scope.....	
Date of Audit.....	
Audit basis.....	
Audit team.....	
.....	
Time table.....	
.....	
Name	
(Head of Internal Audit)	
Signature.....	
Date.....	

3.2 entrance and exit meeting form

UoK/F/AUD/02



UNIVERSITY OF KABIANGA
 ISO 9001:2015 CERTIFIED INSTITUTION
 INTERNAL AUDIT DEPARTMENT
 ENTRANCE/EXIT MEETING FORM

Department/School

Date.....

Entrance Meeting;

	Name	Designation	Signature
i.
ii.
iii.
iv.
v.

Exit Meeting;

Date.....

a) Audit issues highlighted

- i.
- ii.
- iii.
- iv.
- v.

b) Attendance:

	Name	Designation	Signature
i.
ii.
iii.
iv.
v.

3.3 Audit Reporting Format

UoK/F/AUD/03

**UNIVERSITY KABIANGA
INTERNAL AUDIT
REPORTING FORMAT**

Description of Audit Issue	Audit Findings	Recommendations	Conclusion/Remarks



UoK/F/MR/003

Appendices 4.0

**UNIVERSITY OF KABIANGA
ANNEX INDICATING CHANGES MADE IN THE PROCEDURES**

Proc.No and clause	Date	Details of changes		Authorization - Officer Authorizing
		Initial clause details	Current approved clause details	
		Changes effected		Comment
Proc. 17 Clause 1.3	18/04/13	Kabianga University College Strategic Plan 2010	University of Kabianga Strategic Plan 2010-2015	approved
Clause 1.3	18/04/13	-	University of Kabianga policies	Approved
Clauses applicable as	18/04/13	Kabianga University College (KUC)	University of Kabianga (UoK)	Approved
	18/04/13	Principal	Vice Chancellor	Approved
	18/04/13	Deputy Principal (AP&F)	Deputy Vice Chancellor (A&F)	Approved
	09/05/16		Review of the Audit entrance and exit meeting form	Approved
Clauses as applicable	26/03/2018	ISO 9001:2008 International Standard requirements	ISO 9001:2015 International Standard requirements	Approved

Approval

I _____ the Vice Chancellor UoK, having read and understood the content of the foregoing document, do hereby approve and authorize it for use in UoK Main Campus and its' Campuses on this _____ day of (Month) _____ (year) _____.

Signed: _____ Date: _____