



MASENO UNIVERSITY

DOCUMENT	PROCEDURE FOR INTERNAL AUDIT		DOCUMENT
DOC. NO:	MSU/ VC/IA/OP/01	DOC. NO:	MSU/ VC/IA/OP/01
DATE OF ISSUE	10 TH MARCH, 2023	DATE OF ISSUE	10 TH MARCH, 2023
AUTHOR	DEPUTY CHIEF INTERNAL AUDITOR		
AUTHORIZED BY:	VICE-CHANCELLOR	ISSUED BY:	MR
SIGNATURE		SIGNATURE	

DOCUMENT	PROCEDURE FOR INTERNAL QUALITY AUDIT		
DOC. NO.	MSU/ VC/IA/OP/01	ISSUE NO:	1
DATE OF ISSUE	10 TH MARCH, 2023	REV. NO:	0

0.1 DOCUMENT CHANGES

#	Date	Details of Change		Authorization
	(dd-mm-yy)	Page	Clause/sub clause	Title
1				
2				
3				
4				
5				

0.2 DOCUMENT DISTRIBUTION

This procedure shall be available on the University website for authorized users.

PURPOSE

The purpose of this procedure is to ensure that Internal Audits are effectively carried out in order to ensure continual improvement of the internal Control System in the University.

SCOPE

The procedure covers audit scheduling, preparation, execution, audit follow-up and reporting.

REFERENCES:

- 3.1 ISO 9001-2015: Quality Management System Requirement.
- 3.2 Maseno University Quality Manual
- 3.3 MSU/VC/MR/OP/01
- 3.4 Maseno University Internal Audit Charter
- 3.5 Public Finance Management Act 2012
- 3.6 Public Finance Management Regulation, 2015
- 3.7 International Standards for the Professional Practice of Internal Auditing (Standards).

TERMS (DEFINITIONS) & ABBREVIATIONS

- 4.1 VC – Vice-Chancellor

DOCUMENT	PROCEDURE FOR INTERNAL QUALITY AUDIT		
DOC. NO.	MSU/ VC/IA/OP/01	ISSUE NO:	1
DATE OF ISSUE	10 TH MARCH, 2023	REV. NO:	0

- 4.2 Audit- Systematic and independent assessment of quality activities to determine the extent to which they meet requirements and are effective.
- 4.3 Auditee: This is a specific functional department or section to be audited under the responsibility of the respective Head.
- 4.4 Audit Team leader: An internal quality auditor designated or appointed to lead and audit.
- 4.5 Audit team: One or more internal auditors selected to conduct and audit.
- 4.6 Audit Scope: This is the extent of boundaries of an audit which may include a defined physical location, functional positioning, activities and processes as well as time period for performance of an audit.

RESPONSIBILITIES

The Deputy Chief Internal Auditor has the overall responsibilities for planning, coordinating, executing and monitoring internal audits to provide information that ensures conformity and effective implementation of the audit recommendations.

METHOD

6.1 Performance Contract

Planning and execution of Internal Audits

The Deputy Chief Internal Auditor shall be responsible for:

- 6.1.1 Planning and scheduling of internal audits and ensuring that internal audits are conducted as scheduled.
- 6.1.2 Planning internal audit programmes which shall be carried out as per the Annual work plan.
- 6.1.3 Coordinating follow-up on corrective actions including verification of actions taken and reporting verification results.
- 6.1.4 Ensuring that internal auditors have necessary competence and auditors.
- 6.1.5 Presenting internal audit reports to Audit Committee meetings.

6.2 Audit Scheduling

- 6.2.1 Deputy Chief Internal Auditor shall develop an Audit Work Plan at the beginning of each year.

DOCUMENT	PROCEDURE FOR INTERNAL QUALITY AUDIT		
DOC. NO.	MSU/ VC/IA/OP/01	ISSUE NO:	1
DATE OF ISSUE	10 TH MARCH, 2023	REV. NO:	0

6.2.2 Deputy Chief Internal Auditor shall take into consideration the status and importance of departmental activities when scheduling audits.

6.2.3 The audit areas shall include Divisions/Departments/Sections/Units.

6.3 Responsibility of Auditee during the Audits

Auditee shall be responsible for:

6.3.1 Ensuring that audits scheduled for their departments are carried out as planned.

6.3.2 Ensuring that all the relevant documents are availed in time.

6.3.3 Ensuring that queries raised during internal audits are implemented within the agreed timeline without undue delay and that the queries are closed out by Auditors.

6.4 Responsibility of Internal Auditors during Audits

Internal Auditors shall be responsible for:

- i. Obtaining from Head of the Department the basis and prepare the audit checklist questions.
- ii. Conducting audits as per audit principles outlined in the Maseno University Internal Audit Charter, relevant Acts and Standards.
- iii. Generating audit findings.

6.5 Execution of Audit

The audit team shall hold an opening meeting with the auditee in which the following agenda shall be covered:

- i. Introduction
- ii. Confirmation of the Audit basis, documentation to be used, audit scope and purpose.
- iii. Confirm audit plan
- iv. Assurance of confidentiality
- v. Audit Methodology

DOCUMENT	PROCEDURE FOR INTERNAL QUALITY AUDIT		
DOC. NO.	MSU/ VC/IA/OP/01	ISSUE NO:	1
DATE OF ISSUE	10 TH MARCH, 2023	REV. NO:	0

6.6 Actual Audit

- 6.6.1 During the actual audit, the auditor shall use a checklist prepared to obtain objective evidence.
- 6.6.2 The auditor shall gather evidence on the audit findings and put in an audit working file.

Closing Meeting

- i. The auditor shall thank the auditee.
- ii. The auditor shall clarify the purpose of confidentiality of the audit findings.
- iii. The auditor shall present the overall summary and conclusions, starting with the positives.
- iv. The auditor shall allow discussion on the findings.
- v. The auditor shall request the auditee to provide responses to the audit queries raised.
- vi. The auditor shall request for corrective action time line.

6.8 Audit Reports

- 6.8.1 The auditors shall prepare audit report and forward it to the Deputy Chief Internal audit as per the Service Charter.
- 6.8.2 Audit report shall be sent to the auditees and follow up done as per the service charter.

