



**UNIVERSITY OF NAIROBI
INTERNAL AUDIT DEPARTMENT**

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Prepared by: *Ref:*

Approved by : ----- *Date:*

Chief Internal Auditor

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SYSTEMS AUDIT REPORTING FORMAT

Please adopt the following format for your report writings. You may only deviate from this format when the unique circumstances require a different reporting format. Even in that case, all the information in this format should be captured where relevant.

Table of Contents (Optional for long reports)

[Word automatically generates table of contents if you're using built-in headings, see Insert, Index and Tables, Table of Contents. If you're not using built-in headings, select text you want as a table of contents entry, press Alt + Shift + O (the letter). Then, create the table by selecting Insert, Index and Tables, Table of Contents. Be sure to select the Table Field Entry check box.]

Executive Summary

Restate conclusion(s) for each audit objective and summarize significant findings and recommendations.

Background

Provide background information about the purpose/mission of the area audited. Indicate whether or not this is a follow-up on a previous audit.

Audit Objectives

List audit objectives

The first objective in each case should be **to review recommendations** of the previous audits and confirm whether they have been implemented.

Scope & Methodology

Identify audited activities, time period audited, and nature and extent of audit tests performed.

Audit Results/Findings

This section should be restricted to documented factual statements, which can be substantiated. Statements of opinion, assumption and conclusion, such as: "violation of The University of Nairobi's rules and Regulations," "management is ineffective," and "internal control is poor," should be avoided.

There should be a clear paragraph on the findings regarding the status of implementation of previous recommendations.

All the other findings should also follow. Each finding should be followed by an explanation of the risks to the unit being audited or the university.

State the rating of the findings regarding the controls in the area on the scale, Green, Yellow, Amber and Red.

Recommendations

The recommendations should be listed(numbered) for ease of understanding and reference.

Each recommendation should be preceded with a discussion of the finding and followed by management's response to the recommendation. If management's response is too lengthy to include in the body of the report, a summary of the response should be included in the report with the complete response attached to the report (i.e., Appendices).

Conclusion

The auditor's opinion or conclusion based on the objectives of the audit should be stated.