

UNIVERSITY OF NAIROBI

INTERNAL AUDIT DEPARTMENT

SERVICE CHARTER

REVISED FEB 2016

MANDATE

To provide independent, objective assurance and, consulting services designed to add value and improve the University of Nairobi's systems, operations, control and governance processes as a service to the University.

VISION

A department that commands respect for its exemplary professionalism.

MISSION

To provide an objective appraisal of systems, improve the effectiveness of risk management and assist the management in establishing and maintaining policies and procedures that adequately protect the assets of the University.

CORE VALUES

In the quest for timely provision of quality service, the department shall be guided by the following core values:

- **Freedom of thought and expression.** We shall promote and defend freedom of thought in all activities
- **Innovativeness and creativity.** Be creative and innovative in resource management
- **Good corporate governance.** Ensure openness, transparency and accountability in our processes
- **Team spirit and teamwork.** Foster a work environment characterized by team spirit and team work
- **Professionalism.** Maintain ethical behavior, professional etiquette and honesty
- **Quality customer service.** Provide quality service to our clients

THE FUNCTIONS

The Internal Audit Department will apply cutting edge practices to support the university in its quest to be world class Africa University of choice.

The Internal Audit Department seeks to determine whether the University's network of risk management, control and processes, as designed and represented by management, is adequate and functioning in a manner to help ensure;

- (i) Risks, including strategic risks, are appropriately identified and mitigated or managed;
- (ii) Significant financial, managerial, and operating information is accurate, reliable, and timely;
- (iii) Employees' actions are in compliance with policies, standards, procedures, and applicable laws and regulations;
- (iv) Resources are acquired economically, used efficiently, and adequately protected;
- (v) More effective business strategies are adopted to manage suboptimal poor performance;
- (vi) Programs, plans, and objectives are achieved; and
- (vii) Quality and continuous improvement are fostered in the University's control process.

OUR RANGE OF SERVICES

- i. Verifying that all revenues due are collected and accounted for
- ii. Ascertaining that there is a robust system that continuously and completely captures and accounts for fixed assets
- iii. Regarding expenditures, ascertaining that the necessary approval limits have been followed; that the budgetary provisions are adequate, that the rules of economy are observed; that procurement rules and regulations are complied with. Etc
- iv. Ensuring that facilities are put to optimal use
- v. Issuance and control of accountable documents such as Receipt Books, Local Purchase Orders (L.P.O.'s) and Stores Requisition Notes.
- vi. Reviewing and appraising the soundness, adequacy and application of accounting, financial and other operating controls and recommending effective control measures;
- vii. Appraising the quality of performance in carrying out assigned responsibilities by reviewing the economy, efficiency and effectiveness of operations and the functioning of non-financial controls;
- viii. Undertaking special investigations on behalf of the University.
- ix. Auditing of payment vouchers and procurement documents;
- x. Providing professional service to the entire University and significantly complementing specific control procedures instituted by management.

STAKEHOLDERS

- ❖ Management
- ❖ Staff
- ❖ Students
- ❖ Kenya National Audit Office
- ❖ The Audit Committee of Council
- ❖ Professional Bodies

CUSTOMERS

- ❖ Management
- ❖ Staff
- ❖ Students

EXPECTATIONS OF CLIENTS

1. **Quality Service**

- ❖ **Timeliness** – no delays.
- ❖ **Communication** – transparency and openness.
Keeping them informed of what is happening or how the issue is being resolved, who is dealing with it, timescales involved, contact name for queries if different from the one dealing. That complaints regarding policy will be passed over to the Head of department
- ❖ **Understanding** – willing to consider the circumstances.
Efforts to know their needs. Showing concern and appreciating them.
- ❖ **Competence** – the possession of the required skills and

knowledge by our staff to provide the service

- ❖ **Courtesy** – politeness, respect, friendliness
of contact personnel, identify ourselves by name
- ❖ **Taking responsibility/ leadership** - Thoroughness in our work. If one auditor cannot handle the matter, ensuring it is routed to the one who can help.
- ❖ **Reliable** – no late down. Keeping our Word in “commitments on service”

2. **Responsive systems and procedures**

- ❖ Problem solving, willing and ready to provide service and to adapt to changes.
- ❖ Willing to go out of our way/doing more than they expect instead of the bare minimum.
- ❖ Empathizing with their tight schedules and deadlines.

3. **Credibility**

- ❖ Trustworthy, honesty, believable. Customers’ best interest at heart; that all audit personnel have integrity that is beyond reproach/question.

4. **Fairness in our work** –

- ❖ That no one is victimized, no bias, our work and our recommendations are not motivated by malice, or any other negative consideration. Instead, our motivation is strict objectivity and professionalism.

CLIENT'S RESPONSIBILITIES

- ❖ Treat Internal Audit Staff with respect and courtesy.
- ❖ where applicable, execute their role faithfully & honestly
- ❖ Respect the chain of command.
- ❖ Respect the orderly execution of duties including queuing of job tasks in the internal audit department.
- ❖ To submit their documents for consideration or required information in a timely manner.
- ❖ Familiarize themselves with, and observe the financial regulations, public procurement regulations and other relevant policies and guidelines applicable to the public service in general and the University in particular.
- ❖ Respond faithfully to specific issues raised including audit queries

SERVICE		REQUIREMENT	COST	TIMELINE
1	Verification and auditing of payment vouchers	Compliant documentation	NIL	2 Days
2	Verification and auditing of Requisitions documents	Compliant documentation	Nil	2 Days
3	Verification of payments by cheque and electronic Funds transfer	Compliant documentation	Nil	1 Days
4	Verification of gratuity computation	Compliant documentation	Nil	1 Days
5	Auditing of income receipts	Receipts & Banking documentation	Nil	7 days
6	Auditing of grants accounting	Receipt of necessary information	Nil	15 days
7	Auditing of expenditure accounting documents	Receipt of necessary information	Nil	7 days
8	Issuance of systems audit reports	Completion of an audit	Nil	Quarterly
9	Commencement of fraud investigations	Receipt of notification	Nil	Immediately
10	Communication of the results of an engagement	Completion of an engagement	Nil	2 weeks
11	Issuance of accountable documents	Filled up document	Nil	1 hour

COMMITMENTS ON SERVICE

HANDLING COMPLAINTS

Clients/customers are encouraged to make genuine complaints, suggestions and compliments to the chief Internal Auditor in confidence. If need be, the same can be channeled to the office of the Deputy Vice chancellor (A&F).

The department shall accord them due confidentiality. However, where possible customers are encouraged to identify themselves to boost the integrity of the issue raised.

Any service that does not conform to the above standard, or any officer who does not live up to commitment to courtesy and excellence in service delivery should be reported to:

Chief Internal Auditor
 University of Nairobi
 Gandhi Wing 2nd floor
 P.O. Box 30197 00100
 Tel. 020 318262 ext 28326, 020 2314314
 E-mail: cia@uonbi.ac.ke
 Website: internalaudit.uonbi.ac.ke