

INTERNAL AUDIT DEPARTMENT

SMIS AUDIT PROGRAM

Overall Objective.

To review the adequacy of policies and procedures developed in the administration and management of student records, fee payments, students' academic progress, online enrollment, course registration and student's refunds.

1. Student Clearance

Objective

1. To review the policy and procedures on student's clearance followed and that only duly cleared students are allowed to graduate.
2. Establish the internal controls in place and review their adequacy.

Steps	Test results	Initials/Date
<ol style="list-style-type: none">1. Obtain a list of all approved and authorized officers who access the system and their role in the system.2. Check the presence of internal controls- (Segregation of duties).3. Obtain a listing of all graduands for the period under review.4. In the SMIS portal extract a listing of students who graduated for the period under review with fee balances.5. Compare the list 3 and 4 above and create a schedule of those appearing in both.6. Obtain all students individual fee statements for all in schedule 5 above.7. Do analytical review on all the students fee statements to establish the actual debt for those who graduated and who cleared them.8. Compile a final schedule detailing all students who graduated with actual debt giving their contact information, i.e. names, registration numbers so that a management response is obtained for them.		

2. Students Status(records)		
Objective		
<ol style="list-style-type: none"> 1. To review whether student's records are duly updated in the SMIS to reflect the correct status of all students at any given time. 2. Establish the internal controls in place and review their adequacy. 		
Steps	Test results	Initials/Date
<ol style="list-style-type: none"> 1. Obtain a list of all students. 2. Extract from the list and make a schedule of; <ul style="list-style-type: none"> • Students who withdrew from the course. • Deceased students. • Did not take up the offer. • Discontinued students. • Inter faculty transfers. • Not promoted to the next level. 3. Obtain the amount of fees balance under each category and check on each individual student fee statement when the status changed to any of the category in 2 above. 4. Calculate in 3 above the billed amount when the student status changed. 5. Check and compare the status in the files and SMIS status and pick on the exemptions. 6. Enquire on the exemptions and obtain a management response. 		

3. Students Caution refunds
Objective
<ol style="list-style-type: none"> 1. Review whether caution refunds are appropriately made to all students who have cleared and graduated. 2. Determine that refunds are made to only bona-fide students of University of Nairobi. 3. Establish whether caution money is captured as a liability in the financial statement.

Steps	Test results	Initials/Date
<ol style="list-style-type: none"> 1. Obtain a schedule of students who graduated for the period under review. 2. Check to confirm that caution refunds were made to students who graduated for the period under review. 3. For refunds through cash PVs, establish whether all the students signed for the cash refunds 4. For refunds through MPESA and bank transfer check through the bank statement whether all the transactions were duly completed 5. Check for all outstanding caution refunds on students who graduated in the audit scope. 6. Confirm that caution money paid by the students on admission have been properly categorized as liability in the financial statement. 		