

UNIVERSITY OF NAIROBI
INTERNAL AUDIT DEPARTMENT
AUDIT PLAN FOR THE YEAR 2020/2021

AUDITABLE AREA	Process Name	2020						2021							
		Quarter 1			Quarter 2			Quarter 3			Quarter 4				
		July	Aug	Sept	Oct	Nov	Dec.	Jan.	Feb.	Mar	Apr	May	June		
FINANCE	Quarterly Review of Financial Statements			Quarterly Review of Financial Statements			Quarterly Review of Financial Statements			Quarterly Review of Financial Statements			Quarterly Review of Financial Statements		
	Budgetary Compliance			Budgetary Compliance			Budgetary Compliance			Budgetary Compliance			Budgetary Compliance		
	Financial Operations			Financial Operations			Financial Operations			Financial Operations			Financial Operations		
	-Cash and Bank														
	-Trade and Other Payables														
	-Trade and Other Receivables														
	-Examination Section														
	-Fixed Assets														
	-Advances														
	Payroll			Payroll			Payroll			Payroll			Payroll		
Grants			Grants									Grants			
Student Finance									Student Finance						
Direct Service Provider									Direct Service Provider						
PROCUREMENT	Procurement		Procurement									Procurement			

