UNIVERSITY OF NAIROBI INTERNAL AUDIT DEPRTMENT - COMBINED AUDIT PLAN 2015'-2016

15

	2015						2016					
	JUL	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE
	Pre- Auditing – Processing of refunds, payments, procurement and accounting documents			Pre- Auditing – Processing of refunds, payments, procurement and accounting documents			Pre- Auditing – Processing of refunds, payments, procurement and accounting documents			Pre- Auditing – Processing of refunds, payments, procurement and accounting documents		
UHS	Review Systems and operations at UHS Laboratory and Theatre			Review of drugs management systems at: 1. Senior Staff and 2. Students Clinic			Review of Systems at Satellite Clinic: 1. Mombasa, 2. Kisumu & 3. Kibwezi			Review of systems in management of vehicles at UHS	Annual Stock taking and Board of Cash survey	
CAE	Review previous College Audit Plan	Department of Electrical and Information Engineering (EIE)		Students Registration Process	Procurement Office		Bursars Office	Civil and Construction Engineering		Real Estate and Construction Management	Annual Stock taking and Board of Cash survey	
CAVS	Review previous College Audit Plan	LARMAT Vet farm		Student Registration			Pilot Plant Unit		Field Station	Registrar's office		Annual Stock taking and Board of Cash survey
CBPS		Bursar's Office		Library	Maintenance Section		Physics		SOM	School of Biological Sciences		Annual Stock taking and Board of Cash survey
CEES		Bursar's Office – Advances, T.P., Funds from UNES Petty Cash	1. Faculty of External Studies 2. Faculty of Education		Printing & Stores		SMU	Transport		1. College Procurement Unit 2. Students Welfare Authority Procurement Unit		

INTERNAL AUDIT PLAN 2015/2016

Unit	2015						2016					
	JUL	**AUG**	**SEPT**	**OCT**	**NOV**	**DEC**	**JAN**	**FEB**	**MAR**	**APR**	**MAY**	**JUNE**
CHS	Bursar's Office	Pharmaceutics and Pharmacy Practice			Biochemistry		Pathology	Clinical Medicine		Pediatrics and Child Health		Stock taking
CHSS	Bursar' Office review ► End of year stock-take ► Cash survey ► Outstanding advances ► B/R and Cash Book entries	IDIS Hostel / Casual Payroll	Catering Services	Review of implementation of the college strategic plan and service charter deliverables.	Review of work done from July – Dec 2015		Personnel Audit ► Review of Casual Payroll ► Part-timers ► Vacant/filled positions ► Staff establishment and approvals			Audit of students records ► Fees balances ► CDF ► HELB ► Bursary from Government/Ministry		
SWA	Income Section		Personnel / Registration of students	Business Premises			Registration of students / Halls Management			Transport / End of financial year activities		
Central	1. Income Section 2. Procurement			1. Salaries 2. Recruitment & Training – Personnel			3. Information & Communication Technology - ICT 4. Construction & Maintenance					
CSSP	1. Auditing of payments 2. Debtors / Bank Reconciliation / Management Accounts			1. Auditing of payments 2. Debtors / Bank Reconciliation / Management Accounts			1. Auditing of payments 2. Debtors / Bank Reconciliation / Management accounts			1. Auditing of payments 2. Debtors / Bank reconciliation / Management accounts		

.... 23/2/16
Approved.   Date

Chief Internal Auditor
University of Nairobi

....
Approved.   Date

Chairman,
UON Audit Committee

UNIVERSITY OF NAIROBI
INTERNAL AUDIT DEPARTMENT
AUDIT PLAN FOR THE YEAR 2016/17

College	Process Name	2016						2017					
		Quarter 1			Quarter 2			Quarter 3			Quarter 4		
		July	Aug	Sept	Oct	Nov.	Dec.	Jan.	Feb.	Mar	Apr	May	June
CENTRAL	Human Resource Audit	Human Resource Audit											
	Construction projects and capital assets	Construction projects and capital assets											
	Legal Audit								LEGAL AUDIT				
	Procurement								PROCUREMENT				
	SMIS			SMIS			SMIS			SMIS			SMIS
	Extra Mural Centres				EMC	EMC							
	UoN Subsidiary companies				UNES Ltd				University press				
	Kibwezi Field station			Kibwezi F. Station									
CEES	Human Resource Audit				Human Resource Audit								
	Construction projects and capital assets				Construction projects and capital assets								
	Legal Audit							LEGAL AUDIT					
	Procurement							PROCUREMENT					
	SMIS			SMIS			SMIS			SMIS			SMIS
	Finance operations		Finance operations										
	Faculty Of External Studies			FOES									
	Faculty of Education			FOE									
	Printing and Stores						Printing & Stores						
	SMU							SMU					
	Transport									Transport			

College	Process Name	2016						2017					
		Quarter 1			**Quarter 2**			**Quarter 3**			**Quarter 4**		
		July	Aug	Sept	Oct	Nov	Dec	Jan.	Feb.	Mar	Apr	May	June
CHS	Human Resource Audit	Human Resource Audit											
	Construction projects and capital assets	Construction projects and capital assets											
	Legal Audit							LEGAL AUDIT					
	Procurement								PROCUREMENT				
	SMIS			SMIS			SMIS			SMIS			SMIS
CHSS	Human Resource Audit			Human Resource Audit									
	Construction projects and capital assets			Construction projects and capital assets									
	Legal Audit							LEGAL AUDIT					
	Procurement								PROCUREMENT				
	SMIS						SMIS			SMIS			SMIS
	Finance operations	Finance operations											
SWA	Human Resource Audit	Human Resource Audit											
	Construction projects and capital assets	Construction projects and capital assets											
	Legal Audit							LEGAL AUDIT					
	Procurement								PROCUREMENT				
	Halls Management			HALLS			HALLS			HALLS			HALLS
	Finance Operations								Finance Operations				
	IGU										IGU		
	Catering		Caterin g										
CESSP	Operations							Operations					
	Procurement								PROCUREMENT				
	Legal								LEGAL AUDIT				
	Marketing										Marketing		
	DSP											DSP	

College	Process Name	2016						2017					
		Quarter 1			Quarter 2			Quarter 3			Quarter 4		
		July	Aug	Sept	Oct	Nov.	Dec.	Jan.	Feb.	Mar	Apr	May	June
	Bank reconciliations							Bank reconciliations					
	Debtors							Debtors					
	Academic Revenue	Academic Revenue					Academic Revenue						
UHS	Human Resource Audit	Human Resource Audit											
	Constructions Projects and capital assets	Constructions Projects and capital assets											
	Legal Audit							LEGAL AUDIT					
	Procurement							PROCUREMENT					
	SMIS			SMIS			SMIS			SMIS			SMIS
CAE	Human Resource Audit	Human Resource Audit											
	Constructions Projects and capital assets	Constructions Projects and capital assets											
	Legal Audit							LEGAL AUDIT					
	Procurement							PROCUREMENT					
	SMIS						SMIS			SMIS			SMIS
	Finance operations							Finance operations					
	Construction Mgt Dept.												
	Real Estate & Construction Mgt										Real Estate & Construction Magt		
CAVS	Human Resource Audit	Human Resource Audit											
	Constructions Projects and capital assets	Constructions Projects and capital assets											
	Legal Audit							LEGAL AUDIT					
	Procurement							PROCUREMENT					
	SMIS			SMIS			SMIS			SMIS			SMIS
	Field Station										Field Station		
	Pilot Plant		Pilot Plant										
	Vet Farm			Vet Far									

College	Process Name	2016						2017					
		Quarter 1			Quarter 2			Quarter 3			Quarter 4		
		July	Aug	Sept.	Oct	Nov.	Dec.	Jan.	Feb.	Mar	Apr	May	June
CBPS	Human Resource Audit	Human Resource Audit											
	Constructions Projects and capital assets	Constructions Projects and capital assets											
	Legal Audit							LEGAL AUDIT					
	Procurement							PROCUREMENT					
	SMIS			SMIS			SMIS			SMIS			SMIS
	Finance operations		Finance operations										
	Sch. of Biological Sciences				SOBS								
	Sch. Of Physical Sciences									SPS			
	Sch. Of Mathematics									SOM			
	Sch. Of Computing & Informatics						SCI						
	Science Workshop									Sc. WKshop			
KSC	Human Resource Audit	Human Resource Audit											
	Constructions Projects and capital assets	Constructions Projects and capital assets											
	Legal Audit								LEGAL AUDIT				
	Procurement								PROCUREMENT				
	SMIS			SMIS			SMIS			SMIS			SMIS

Chief Internal Auditor .... Date 17/07/2016

Approved .... Date ..18/07/2016

CHAIRMAN, UoN AUDIT COMMITTEE

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UNIVERSITY OF NAIROBI

INTERNAL AUDIT DEPARTMENT

AUDIT WORK PLAN FOR THE YEAR 2017/2018

College	Process Name	Quarter 1 (2017)			Quarter 2			Quarter 3 (2018)			Quarter 4		
		July	Aug	Sept	Oct	Nov.	Dec.	Jan.	Feb.	Mar	Apr	May	June
CENTRAL	Finance Operations		Finance Operations										
	Pharmacy Building		Pharmacy Building										
	Human Resources Audit								Human Resources Audit				
	Housing and Maintenance					Housing and Maintenance							
	ICT					ICT							
	Outsourced services			Caretaker services									
	Subsidiary Companies			University press				Security services				UNES Ltd	
	Procurement								Procurement				
	Library Department											Library Department	
	Legal Audit											Legal Audit	
CEES	Finance Operations			Finance Operations									
	Human Resources							Human Resources					
	SMIS		SMIS			SMIS			SMIS			SMIS	
	Procurement & Stores							Procurement & Stores					

College	Process Name	2017						2018					
		Quarter 1			Quarter 2			Quarter 3			Quarter 4		
		July	Aug	Sept	Oct	Nov.	Dec.	Jan.	Feb.	Mar	Apr	May	June
SMU Kikuyu	Faculty of Education											Faculty of Education	
	Legal Audit							SMU Kikuyu			Legal Audit		
CHS	Human Resources							Human Resources audit					
	School of Dental sciences		School of Dental sciences										
	Procurement								Procurement				
	Finance operations					Finance operations							
	School of Pharmacy							School of Pharmacy					
	Legal Audit										Legal Audit		
	Biochemistry											Biochemistry	
CHSS	Human resources audit							Human resources audit					
	Legal Audit										Legal Audit		
	Finance Operations						Finance Operations						
	Transport Operations								Transport Operations				
	IDIS Hostel											IDIS Hostel	
	Procurement								Procurement		Procurement		

College	Process Name	2017						2018					
		Quarter 1			Quarter 2			Quarter 3			Quarter 4		
		July	Aug	Sept	Oct	Nov.	Dec.	Jan.	Feb.	Mar	Apr	May	June
	SMIS-School of Business											SMIS-SOB	
SWA	Catering Services	Catering Services											
	Halls Management				Halls Management								
	Legal Audit											Legal Audit	
	Procurement							Procurement					
	Finance Office Operations							Finance Office Operations					
	Human Resources Audit								Human Resources Audit				
	IGU	IGU										IGU	
	Academic Revenue							Academic Revenue					
CESSP	Bank Reconciliation							Bank Reconciliation					
	Procurement											Procurement	
	Marketing												Marketing
	Human Resources Audit										Human resources Audit		
	Legal											Legal Audit	
	Auditing of Payments							Auditing of Payments					
	SMIS								SMIS				
UHS	Laboratory services	Laboratory services											
	Theatre services	Theatre services											
	Human Resources Audit								Human Resources Audit				

College	Process Name	Quarter 1 (2017)			Quarter 2 (2017)			Quarter 3 (2018)			Quarter 4 (2018)		
		July	Aug	Sept	Oct	Nov.	Dec.	Jan.	Feb.	Mar	Apr	May	June
CAE	Procurement								Procurement				
	UHSMIS/Satellite Clinics					UHSMIS/Satellite Clinics							
	Pharmacy									Pharmacy			
	Legal Audit										Legal Audit		
	SMIS					SMIS						SMIS	
	Financial Operations	Financial Operations											
	Human Resource Audit							Human Resource Audit					
CAVS	Field Station IGU										Field Station IGU		
	Finance operations		Finance operations										
	Procurement							Procurement					
	Animal Production IGU							Animal Production IGU					
	Clinical studies/Vet Farm					Clinical studies/Vet Farm							
	Human resources audit							Human resources audit					
	Legal Audit											Legal Audit	
	IGU				IGU								
CBPS	Assistant dean of Students	Assistant dean of Students											
	Principal & Registrars' Offices				Principal & Registrars' Offices								
	Self Study Centre				Self Study centre								
	Caretaker Section							Caretaker Section					

College	Process Name	2017						2018					
		Quarter 1			Quarter 2			Quarter 3			Quarter 4		
		July	Aug	Sept	Oct	Nov.	Dec.	Jan.	Feb.	Mar	Apr	May	June
	Legal Audit											Legal Audit	
	Human resources Audit							Human resources Audit					
	Procurement								Procurement				
	Finance operations											Finance operations	
KSC	Procurement								Procurement				
	Human resources Audit								Human resources Audit				
	Legal Audit											Legal Audit	
	Procurement							Procurement					
	Finance operations				Finance operations								
O'Del Campus	Procurement								Procurement				
	Management of Campuses and Extra Mural centers								Management of campuses and extra Mural centers				
	Student registration (SMIS) at the EXTRA Mural centers				Student registration (SMIS) at the EXTRA Mural centers								

Approved.........................

Chief Internal Auditor..................... Date......... 3rd July 2017

Approved...Date..................

CHAIRMAN, UoN AUDIT COMMITTEE

UNIVERSITY OF NAIROBI

INTERNAL AUDIT DEPARTMENT

AUDIT WORK PLAN FOR THE YEAR 2018/2019

College	Process Name	2018						2019					
		Quarter 1			Quarter 2			Quarter 3			Quarter 4		
		July	Aug	Sept	Oct	Nov.	Dec.	Jan.	Feb.	Mar	Apr	May	June
CENTRAL	Academic Division	Admissions section, Graduations and examinations											
	Review of financial statements						Review of financial statements						
	Construction & Maintenance.				Construction & Maintenance.								
	Estates Department								Estates Department				
CEES	Finance operations		Grants section			Student Finance section		Income section	Salaries section			Expenditure section	
	Procurement function				Procurement function								
	IGU's Procurement function					IGU's Procurement function							
	Maintenance		Maintenance										
	SMIS						SMIS						

		2018						2019					
College	Process Name	Quarter 1			Quarter 2			Quarter 3			Quarter 4		
		July	Aug	Sept	Oct	Nov.	Dec.	Jan.	Feb.	Mar	Apr	May	June
	Finance operations											Finance operations	
	IGU's		IGU's										
CHS	Pediatrics and Child Health				Pediatrics and Child Health								
	Finance operations					Finance operations							
	Procurement function					Procurement function							
	Human Anatomy								Human Anatomy				
	School of Medicine – Deans office										School of Medicine – Deans office		
	SMIS							SMIS					
CHSS	Procurement					Procurement							
	Human Resources Audit								Human Resources Audit				
	Finance operations										Finance operations		
	IGU's		IGU's										

College	Process Name	2018									2019		
		Quarter 1			Quarter 2			Quarter 3			Quarter 4		
		July	Aug	Sept	Oct	Nov.	Dec.	Jan.	Feb.	Mar	Apr	May	June
SWA	Procurement	Procurement											
	IGU's										IGU's		
	Catering services - Outer Campus SMUs				Catering services - Outer Campus SMUs								
	Finance operations		Finance operations										
	Catering services (HQ)					Catering services (HQ)							
	Halls Management – MIS and Debtors							Halls Management – MIS and Debtors					
	Maintenance and construction										Maintenance and construction		
CESSP	Audit of Revenues						Audit of Revenues						
	SMIS					SMIS							
	Bank Reconciliation						Bank Reconciliation						
	Procurement									Procurement			
	Marketing										Marketing		
	Human Resources audit											Human Resources audit	

College	Process Name	2018						2019					
		Quarter 1			Quarter 2			Quarter 3			Quarter 4		
		July	Aug	Sept	Oct	Nov.	Dec.	Jan.	Feb.	Mar	Apr	May	June
	Student Debtors							Student Debtors					
	Sick Bay and ICEC		Sick Bay and ICEC										
	University health management information system					University health management information system							
UHS	Procurement function				Procurement function								
	Laboratory and Theatre								Laboratory and Theatre				
	Pharmacy Operations								Pharmacy operations				
	Mombasa, Kisumu and Kibwezi clinics											Mombasa, Kisumu and Kibwezi clinics	
	Finance operations	Finance operations											
CAE	Geospatial and Space technology				Geospatial and Space technology								
	SMIS							SMIS					
	Procurement					Procurement							

| College | Process Name | 2018 | | | | | | 2019 | | | | | |
| | | Quarter 1 | | | Quarter 2 | | | Quarter 3 | | | Quarter 4 | | |
		July	Aug	Sept	Oct	Nov.	Dec.	Jan.	Feb.	Mar	Apr	May	June
	IGU's										IGU's		
	Human resources							Human resources					
CAVS	IGU's				IGU's								
	PHPT Department							PHPT Department					
	SMIS							SMIS					
	Finance operations					Finance operations							
	Procurement Department				Procurement Department								
KSC	IGU's		IGU's										
	Procurement function						Procurement function						

College

Process Name	2018		2019	
	Quarter 1	Quarter 2	Quarter 3	Quarter 4
	July	Aug	Sept	Oct	Nov.	Dec.	Jan.	Feb.	Mar	Apr	May	June

Process Name	July	Aug	Sept	Oct	Nov.	Dec.	Jan.	Feb.	Mar	Apr	May	June
Human Resources								Human Resources				
Finance operations										Finance operations		
SMIS									SMIS				

College

Process Name	2018		2019	
	Quarter 1	Quarter 2	Quarter 3	Quarter 4
	July	Aug	Sept	Oct	Nov.	Dec.	Jan.	Feb.	Mar	Apr	May	June

Process Name	July	Aug	Sept	Oct	Nov.	Dec.	Jan.	Feb.	Mar	Apr	May	June
Finance operations	Finance operations											
SMIS	SMIS											
IGU'S			IGU's								IGU's	
Procurement					Procurement							
CBPS												

College	Process Name	2018						2019					
		Quarter 1			Quarter 2			Quarter 3			Quarter 4		
		July	Aug	Sept	Oct	Nov.	Dec.	Jan.	Feb.	Mar	Apr	May	June
	Maintenance section							Maintenance section					
	Security services							Security services					

APPROVED FOR IMPLEMENTATION

Chief Internal Auditor
UNIVERSITY OF NAIROBI
P. O. Box 30197,
NAIROBI, Kenya.   20/06/2018

CHIEF INTERNAL AUDITOR

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CHAIRMAN, UoN AUDIT &
RISK MANAGEMENT COMMITTEE

DATE......01/10/2018

UNIVERSITY OF NAIROBI

INTERNAL AUDIT DEPARTMENT

AUDIT WORK PLAN FOR THE YEAR 2019/2020

College		Year 2019						Year 2020					
		Quarter 1			Quarter 2			Quarter 3			Quarter 4		
		July	August	September	October	November	December	January	February	March	April	May	June
Central Administration	Estates Department (University properties)	Finance operations			Review of Quarter 1 Financial Statements	Payroll Audit		Procurement Department			Finance operations		
	Human Resources Audit				UNES Ltd			Review of Quarter 2 Financial Statements	University Press		Review of Quarter 3 Financial Statements		
											Strategic plan delivery Audit		
College of Biological and Physical Sciences	Finance operations				Department of Chemistry						Legal Audit		
											Department of Geology		
	Human Resources Audit				Student Management information system(SMIS)						Procurement Department		
											Strategic plan delivery Audit		
											Legal Audit		

College	Mombasa campus	IDIS Hostel	Kisumu Campus	Legal Audit
College of Humanities and Social Sciences	Student management information system(SMIS)	Student Management information system (SMIS)	Procurement Department	Strategic plan delivery Audit
	Human Resources Audit			
	Finance operations			
College of Health Sciences	Finance operations	Student Management information system(SMIS)	School of Dental Sciences	Legal Audit
	Human resources Audit		Procurement Department	
	Student management information system(SMIS)			
College of Agriculture and Veterinary Sciences	Human resources Audit	Department of Food Science	Dean's office, Faculty of Veterinary medicine	Legal Audit
	Financial operations	Dean's office, Faculty of Agriculture	Procurement	Strategic plan delivery Audit
College of Architecture and Engineering	Finance operations	Student Management information system(SMIS)	Clinical studies	Legal Audit
	Human resources Audit	Caretaker Section	Procurement Department	Strategic plan delivery Audit
	Student Management Information system (SMIS)	Student Management information system(SMIS)		

Unit					
College of Education and External Studies	Finance operations				
	Human resources Audit	School of Education			Legal Audit
	Student Management Information system (SMIS)	Student Management information system(SMIS)	Procurement Department		Strategic plan delivery Audit
Kenya Science Campus	Student Management information system (SMIS)	Student Management information system (SMIS)		Student Management information system (SMIS)	
	Human resources Audit		Cow Project (IGU)		Legal Audit
	Finance operations		Procurement Department		Strategic plan delivery Audit
University Health Services	Human resources Audit				Strategic plan delivery Audit
	Satellite Campuses	University Health Management information system(UHMIS)			Legal Audit
	Finance operations (Debtors)		Procurement Department		Pharmacy operations
Student welfare Authority	Halls Management information system (HAMIS)		Procurement Department		Legal Audit
	Human resources Audit				Strategic plan delivery Audit
	Finance operations	Kitchens and Halls			Catering services Department
Strategic Management Unit (SMU), Kikuyu					Legal Audit

	Finance operations	African Virtual University Kikuyu	Student management information system	Legal Audit
O'Del Campus	Student management information system(SMIS)	Student management information system	Nyeri/ Meru/ Embu / Machakos/Wote/Kitui Learning Centers	Strategic plan delivery Audit
	Human resources Audit	Kisumu / Kakamega /Kisii Learning Centers	Research Evaluation & Life Long Courses (RELC)	Mombasa Learning centre Nakuru/Eldoret/ Bungoma/Kitale Learning centres
Centre for self sponsored programs	Kisumu and Eldoret Campuses	Printing Unit	Procurement Department	
	Human resources Audit	E- Procurement Management information system	Marketing	Legal Audit
	Finance operations (Debtors)	Graduands status : Sept. 2019	Mombasa Campus	Strategic plan delivery Audit
	Student Management information system(SMIS)		Bank Reconciliations	Academic Revenue
			Graduands status: December 2019	Direct service providers payments

APPROVED FOR IMPLEMENTATION

CHIEF INTERNAL AUDITOR

DATE... 07/05/2019

CHAIRPERSON, UoN AUDIT &
RISK MANAGEMENT COMMITTEE

DATE..... 15/05/2019

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 -Cash and Bank -Trade and Other Payables -Trade and Other Receivables -Examination Section -Fixed Assets -Advances	Financial Operations			Financial Operations			Financial Operations			Financial Operations		
	Payroll		Payroll			Payroll			Payroll			Payroll	
	Grants		Grants									Grants	
	Student Finance								Student Finance				
	Direct Service Provider								Direct Service Provider				
PROCUREMENT	Procurement	Procurement						Procurement					

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
STORES AND INVENTORY MANAGEMENT	Stores and Inventory Management											Stores and Inventory	
SMIS	SMIS		SMIS							SMIS			
HUMAN RESOURCE MANAGEMENT	Human Resource Management	Human Resource Management										Human Resource Management	
CONSTRUCTION AND MAINTENANCE	Construction and Maintenance							Construction and Maintenance					
ESTATES	Estates								Estates				
TRANSPORT	Transport		Transport							Transport			
IGUs	IGUs					IGUs							
LIBRARY	Library						Library						
OUTSOURSED SERVICES	Outsourced Services				Outsourced Services								
AUDIT OF SWA OPERATION	Audit of SWA Operations				Audit of SWA Operations								Audit of SWA Operations
UHS OPERATION	Audit of UHS Operations						Audit of UHS Operations					UHS Operations	

APPROVED FOR IMPLEMENTATION

CHAIRPERSON, UoN, AUDIT &
RISK MANAGEMENT COMMITTEE   Date.........22nd June 2020..................

CHIEF INTERNAL AUDITOR   DATE 22/6/2020