



UNIVERSITY OF NAIROBI

INTERNAL AUDIT DEPARTMENT

CUSTOMER SERVICE DELIVERY CHARTER

Commitment to Service Delivery

CORE MANDATE	SERVICE	REQUIREMENTS	COST	TIMELINE	KEY PERFORMANCE INDICATORS	OUTCOME
PROVIDING REASONABLE ASSURANCE	Assists Management in identifying risks through carrying out risk -based audits	Receipt of compliant documentation, relevant information, policies, procedures, regulations, professional standards, access to information systems	Nil	Carry out audits as scheduled in the Annual Audit plan	Issuance of System Audit Report	Improved Internal Controls Risk Management
	Reviewing and evaluating University Processes for operational efficiencies and effectiveness, accuracy/reliability of financial data, and adequacy of internal controls	Receipt of compliant documentation, relevant information, policies, procedures, regulations, professional standards, access to information systems	Nil	Carry out audits as scheduled in the Annual Audit plan	Issuance of System Audit Report	Improved Internal Controls and operational efficiencies and effectiveness

	Conduct spot checks on University assets to assess security of the same	Selected units as per annual audit plan or as requested by management	Nil	As scheduled in the Annual Audit plan Carry out adhoc audits requested by management	Issuance of an Audit Report	Improved accountability and safeguarding of University assets
	Carry out compliance audits	Receipt of policies, procedures, regulations, professional standards, access to information systems	Nil	As scheduled in the Annual Audit plan	Issuance of an Audit Report	Improved corporate governance. Compliance with relevant legislation, and University policies, plans and procedures
CONSULTING	Advisory services, Assessing adequacy of internal controls in a proposed finance system or in the development of policies and procedures	Receipt of management request and required documentation	Nil	As agreed with management	Report of the SERVICE engagement	Minimized risk. Informed decisions making. Achievement of objectives.
SPECIAL INVESTIGATIONS	Investigations on improper governance activities including misuse of University resources, fraud, financial irregularities, significant control weaknesses and unethical behavior	Receipt of allegations/complaints Receipt of required documentations	Nil	30 Days	Report on Investigation	Recovery of irregular payments/wastage Disciplinary Action.

	or actions and issuance of report					
REPORTING TO AUDIT COMMITTEE	Presentation of audit reports to Audit Committee	Completed Audit Reports	Nil	Quarterly	Issuance of audit report to management and Audit Committee	Improved Internal Controls Good governance
ANNUAL AUDIT OPINION	Director Internal Audit receives and summarizes the management Letter Audit Opinion from KENAO and report to the Accounting Officer and Audit and Risk Committee	Summary of the Management Letter from KENAO that support opinion	Nil	Annually	Issuance of annual audit opinion report and summary of Findings to the management and Audit and Risk Committee.	Improved Internal Controls Good governance
FOLLOW-UP ENGAGEMENT S	Evaluate plans and actions taken to correct previously reported conditions arising from completed audits and investigations.	Operational management responses and evidence of actions	Nil	As agreed per implementation dates agreed with the auditee	Issuance of a follow-up audit report	Improved Internal Controls and operational efficiencies and effectiveness

Complaints, compliments and suggestions should be forwarded to:-

Director, Internal Audit

University of Nairobi,
Gandhi Wing 2nd Floor,
P.O. Box 30197-00100,
NAIROBI.

Telephone: 0204913039, 0204913139

Email: cia@uonbi.ac.ke

Website: internalaudit.uonbi.ac.ke

Complaints may also be lodged with the Commission of Administrative Justice,

Office of the Ombudsman, as follows:

The Commission Secretary/ Chief Executive Officer,
Commission on Administrative Justice,
West End Towers, 2nd Floor, Waiyaki Way, Westlands
P. O. Box 20414-00200

Tel:+254 020 2270000 Nairobi

Toll free line: 0800 221349 SMS: 15700

E-mail: complain@ombudsman.go.ke

Website: www.ombudsman.go.ke