

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

| CEES | CBPS | CAV | S | CAE | UH | S | | |
|--|-------------------------------------|---|--------------------|--|---|---|------|------|
| Bursar's Office - Advances, T.P., from UNES Pett | on Configuration | Audit Plan | Review previous | Review previous College Audit Plan | Review Sys Laboratory | Pre- Auditi payments, documents | TUL | |
| Bursar's Office – Advances, T.P., Funds from UNES Petty Cash | Bursar's Office | | LARMAT | Department of Ele and Information Engineering (EIE) | Review Systems and open Laboratory and Theatre | ng – Processi procurement a | AUG | |
| Faculty Studies Faculty | | | Vet farm | Department of Electrical and Information Engineering (EIE) | Review Systems and operations at UHS Laboratory and Theatre | Pre- Auditing – Processing of refunds, payments, procurement and accounting documents | SEPT | 2 |
| Faculty of External Studies Faculty of Education | Library | Student Registration | | Students Registration Process | Review of drugs manage 1. Senior Staff and 2. Students Clinic | Pre- Auditing – payments, procudocuments | OCT | 2015 |
| Printing & Stores | Maintenance Section | | | Procurement Office | Review of drugs management systems at: 1. Senior Staff and 2. Students Clinic | Pre- Auditing - Processing of refunds, payments, procurement and accounting documents | NOV | |
| 8 | | | | | stems at: | funds, inting | DEC | |
| SMU | | | Pilot Plant | Bursars Office | Review of 1. Mo 2. Kii 3. Kii | Pre- Auditi payments, I documents | JAN | |
| | Physics | | Unit | Civil and Construction Engineering | of Systems at Sa Mombasa, Kisumu & Kibwezi | ng – Processi procurement | FEB | |
| Transport | | | Field Station | onstruction | Review of Systems at Satellite Clinic: 1. Mombasa, 2. Kisumu & 3. Kibwezi | Pre- Auditing – Processing of refunds, payments, procurement and accounting documents | MAR | |
| | SOM | | 7 | Real Estate and Construction Management | Review of syst at UHS | Pre- Auditing - payments, proc documents | APR. | 2016 |
| College Procuremen Unit Students Welfare Authority Procurement Unit | School of Biological Sciences | | | 1 Construction | Review of systems in management of vehicles at UHS | Pre- Auditing – Processing of refunds, payments, procurement and accounting documents | MAY | |
| College Procurement Unit Students Welfare ity Procurement Unit | | Annual Stock taking and Board of Cash survey | Registrar's office | Annual Stock taking and Board of Cash survey | nent of vehicles | refunds, counting | JUNE | |

| CSSP | | Central | SWA | CHSS | CHS | |
|--|---|--|----------------------------------|--|---|-------------|
| Bank Reconciliation Management Accounts | 1. Au 2. Deb | 1. Incc | | Bursar' Office review > End of yea > Cash surve Outstandin > B/R and C Casual Payroll IDIS Hostel | Bursar's Office | j j |
| tt on | Auditing of payments Debtors | Income Section Procurement | Catering Services | fice review End of year stock-take Cash survey Outstanding advances B/R and Cash Book er roll | | AUG |
| | ments | | vices Registration of students | fice review End of year stock-take Cash survey Outstanding advances B/R and Cash Book entries roll | Pharmaceutics and Pharmacy Practice | SEPT 20 |
| Bank Reconciliation Management Accounts | Auditing Debtors | Salaries Recruitment | Personnel Business Premises | Review of implementation of the strategic plan and service charter deliverables. Review of work done from July 2015 | | 2015 OCT |
| | Auditing of payments Debtors | Salaries Recruitment & Training – Personnel | es | Review of implementation of the college strategic plan and service charter deliverables. Review of work done from July – Dec 2015 | Biochemistry | NOV |
| | | | | | | DEC |
| Bank Reconciliation Management accounts | Auditing Debtors | 3. Information & Con Technology - ICT 4. Construction & Mi | Registrati 1 on of students | Personnel Audit Review Part-tim Vacant/1 Staff est approva | Pathology | JAN |
| t n | Auditing of payments Debtors | Information & Communication Technology - ICT Construction & Maintenance | Halls Management | el Audit Review of Casual Payroll Part-timers Vacant/filled positions Staff establishment and approvals | | RUB |
| | ments | nunication | gement | al Payroll sitions ent and | Clinical Medicine | MAR |
| Bank reconciliation Management accounts | 1. Au 2. De | | | Audit of students records Fees balances CDF HELB Bursary from Go | | 2016 APR |
| | Auditing of payments Debtors | The state of the s | Transport | students records Fees balances CDF HELB Bursary from Government/Ministry | Pediatrics and Child Health | MAY |
| | ents | | End of financial year activities | nent/Ministry | Stock taking | JUNE |

INTERNAL AUDIT PLAN 2015/2016

Chief Internal Auditor University of Nairobi Chairman, UON Audit Committee

Approved.

23 / 2/16 Date

Date

Approved.

INTERNAL AUDIT PLAN 2015/2016

INTERNAL AUDIT DEPARTMENT

AUDIT PLAN FOR THE YEAR 2016/17

| College | | | CENTRAL | | | | | | | | | | | | CEES | | | | | | | | | | |
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| | Process Name | Human Resource Audit | Construction projects | and capital assets | Legal Audit | Procurement | SMIS | Extra Mural Centres | UoN Subsidiary | companies | Kibwezi Field station | Human Resource | Audit | Construction projects | and capital assets | Legal Audit | Procurement | SMIS | Finance operations | Eaculty Of External | Studies | Faculty of Education | Printing and Stores | SMU | Transport |
| Quarter 1 | July Aug | Human Resource Audit | Construction projects and | capital assets | | | | | | | | Human Resource Audit | | Construction projects and | capital assets | | | | Finance | | | | | | |
| | Sept | e Audit | jects and | | | | SMIS | | | | F. Station | e Audit | | ojects and | | | | SIMS | | FOES | | FOE | | | |
| Quarter 2 | Oct | | | | | | | EMC | UNES | Find | | | | | | | | | | | | | | | |
| . 2 | Nov. | | | | | | | EMC | | | | | | | | | | | | | | | Prii | | |
| | Dec. | | | | | | SIMS | | | | | | | | | | | STIMS | | | | | Printing & Stores | | |
| Quarter 3 | Jan. | | | 100 | LEUZ | PKO | | | | Description of | | | | | | LEU | PRO | | | | | | | SMU | |
| 3 | Feb. | | | | LEGAL AUDIT | PROCUKEMENT | | | | | | | | | | DECCHE AUDIT | CONDINIENT | | | | | | | | |
| | Mar | 2 | | | | 22 | SIMS | | | | | | | | | | - | CHIMIC | | | | | | 7 | 110 |
| | Apr | | | | | | | | University press | | | | | | | | | | | | | | | | Tallaport |
| Quarter 4 | May | | | | | | | | press | | | | | | | | | | | | | | | | |
| | June | | | | | CMIC | CHATC | | | | | | | | | | SIMS | | | | | | | | |

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| DSP | Madadia | Operations | Procurement | Legal | Catering | IGU | Finance Operations | Halls Management | Procurement | Legal Audit | Construction projects and capital assets | Human Resource Audit | Finance operations | SMIS | Procurement | Legal Audit | and capital assets | Construction projects | Audit | Human Resource | SMIS | Procurement | Legal Audit | Construction projects and capital assets | Human Resource Audit | | Process Name |
| | | | | | Caterin | | | | | | Construction projects and capital assets | Human Resource Audit | Finance operations | | | | capital assets | Construction projects and | | Human Resource Audit | | | | Construction projects and capital assets | Human Resource Audit | July / | Quarter 1 |
| | | | | | | | | | | | on projec | esource A | perations | | | | ets | on projec | | source A | | | | ion projec | esource A | Aug | |
| | | | | | | | | HALLS | | | ts and | udit | | SMIS | | | | ts and | | udit | SMIS | | | ts and | udit | Sept | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | Oct | Quarter 2 |
| | | | | | | | | | | | | | | | | | | | | | | | | | | Nov. | -2 |
| | | | | | | | | HALLS | | | | | | SMIS | | | | | | | SIMS | | | | | Dec. | |
| | S | Operation | PRO | LEG | | | | | PRO | LEG | | | | | PRO | LEG | | | | | | PRO | LEG | | | Jan. | Quarter 3 |
| | | | PROCUREMENT | LEGAL AUDIT | | | Finance Operation s | | PROCUREMENT | LEGAL AUDIT | | | | | PROCUREMENT | LEGAL AUDIT | | | | | | PROCUREMENT | LEGAL AUDIT | | | Feb. | 73 |
| | | | | | | | | HALLS | | | | | | SIMS | | | | | | | SMIS | | | | | Mar | |
| Marketing | | | | | | IGU | | | | | | | | | | | | | | | | | | | | Apr | 701 |
| g DSP | | | | | | | | | | | | | | | | | | | | | | | | | | May | Quarter 4 |
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| | College P- | | Ba | De | Ac | Hı Aı | Co | UHS an | Le | Pro | N.S. | Hı Aı | S C | | Pr | SN | F | C Re | De | Hı Aı | 2 | CAVS an | Г | | | | | |
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| 7 | | | Bank reconciliations | Debtors | Academic Revenue | Human Resource Audit | Constructions Projects | and capital assets | Legal Audit | Procurement | SIMIS | Human Resource Audit | Constructions Projects and capital assets | Legal Audit | Procurement | SMIS | Finance operations | Real Estate & Construction Mgt | Dept. | Human Resource Audit | Constructions Projects | and capital assets | Legal Audit | Procurement | SMIS | Field Station | Pilot Plant | Vet Farm |
| | Quarter 1 | July Aug | | | | Human Resource Audit | Constructions Projects and | capital assets | | | | Human Resource Audit | Constructions Projects and capital assets | | | | | | | Human Resource Audit | Constructions Projects and | capital assets | | | | | Pilot Plant | |
| 2 | | Sept | | | | ce Audit | rojects and | | | | SIMS | ce Audit | rojects and | | | SIMS | | | | ce Audit | rojects and | | | | SIMS | | | Vet Far |
| 2016 | Quarter 2 | Oct | The state of the s | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 2 | Nov. | 10 mg | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | Dec. | Bank | | Acad | | | | | | SIMS | | | | | SMIS | | | | | | | | | SMIS | | | 2/ |
| | Quarter 3 | Jan. | Bank reconciliations | Debtors | Academic Revenue | | | | LEGA | PROC | | | | LEGA | PROC | | Finance c | And the second second | | | | | LEGA | PROC | | | | |
| | 3 | Feb. | S | | | | | | LEGAL AUDIT | PROCUREMENT | | | | LEGAL AUDIT | PROCUREMENT | | Finance operations | | | | | | LEGAL AUDIT | PROCUREMENT | | | | |
| | | Mar | | | | | | | | | SMIS | | | | | SMIS | | | | | | | | | SMIS | | | |
| 2017 | | Apr | | | | | | | | March 1991 | | | | | A 188 1 2 K | | | Real Estate & Construction Magt | | | | | | | | Field | | |
| | Quarter 4 | May_ | HARTON STATES SAN STATES OF THE SAN STATES | | | | | | | | | | | | | | | on Magt | | | | | | | | Field Station | | |
| | 4 | June | 100年日本本の名の大学の大学の大学の大学 | | | | | | | | SIMS | | | | 1 | SMIS | | | | nd n | | | | | SMIS | | | |

| | | | | KSC | | | | | | | CBPS | | | | | | College |
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| SMIS | Procurement | Legal Audit | Constructions Projects and capital assets | Human Resource Audit | Science Workshop | Sciences | Sch. Of Mathematics | Sch. Of Computing & Informatics | Sch. of Biological Sciences | Finance operations | SMIS | Procurement | Legal Audit | Constructions Projects and capital assets | Human Resource Audit | | Process Name |
| SIMS | | | Constructions Projects and capital assets | Human Resource Audit | | | | | | Finance operatio ns | SMIS | | | Constructions Projects and capital assets | Human Resource Audit | July Aug Sept | Quarter 1 |
| | | | | | | | | | SOBS | | | | | | | Oct Nov. | Quarter 2 |
| SIMS | | | | | | | | SCI | | | SMIS | | | | | Dec. | |
| | PROCUREMENT | LEGAL AUDIT | | | | The string server | | | | | | PROCUREMENT | LEGAL AUDIT | | | Jan. Feb. | Quarter 3 |
| SIMS | | | | | Sc. WKshop | 25 | SOM | | | | SMIS | | | | | Mar Apr | |
| | | | | | | | | | | | | | | | | ır May | Quarter 4 |
| SIMS | | | | | | | | | | | SMIS | | | | | June . | 4 |

Chief Internal Auditor.....

Date 18 07/2016

Approved Leegt Joseph CHAIRMAN, UON AUDIT COMMITTEE

(33)

UNIVERSITY OF NAIROBI

INTERNAL AUDIT DEPARTMENT

AUDIT WORK PLAN FOR THE YEAR 2017/2018

| College | Process Name | Finance Operations | Pharmacy Building | Human Resources Audit | | Housing and | Housing and Maintenance ICT | Housing and Maintenance ICT Outsourced services | Housing and Maintenance ICT Outsourced services Subsidiary Companies | Housing and Maintenance ICT Outsourced services Subsidiary Companies Procurement | Housing and Maintenance ICT Outsourced services Subsidiary Companies Procurement Library Department | Housing and Maintenance ICT Outsourced services Subsidiary Companies Procurement Library Department Legal Audit | Housing and Maintenance ICT Outsourced services Subsidiary Companies Procurement Library Department Legal Audit Finance Operations | | Housing and Maintenance ICT Outsourced services Subsidiary Companies Procurement Library Department Legal Audit Finance Operations Human Resources SMIS |
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| Qua | July Aug | Finance Operations | Pharmacy Building | | | | | Caretz | Caretz | Careta | Careta | Careta | Careta Univ | Careta Univ Finance | Careta Univ Finance |
| Quarter 1 | g Sept | perations | Building | | | | | Caretaker services | Caretaker services University press | aker services ersity press | aker services ersity press | aker services ersity press | Caretaker services University press Finance Operations | aker services ersity press Operations | retaker services niversity press re Operations SMIS |
| 701/ | Oct | | | | | | | | | | | | | | |
| Quarter 2 | Nov. | | | | Housing and | ICT | | | | | | | | | SIMS |
| 2 | Dec. | | | | and | Г | | | | | | | | | |
| | Jan. | | | | * | | 2 | Securit | Securit | Securit | Securit | Securit | Securit | Necurit | Securit Human |
| Quarter 3 | Feb. | | | Human Resources Audit | | | Security services | 7 000 1 1000 | | Procurement | Procurem | Procurem | Procurem | Procurem Procurem | Procurem |
| | Mar | | | ources | | | | | | ent | ent | ent | ent | ent | ent |
| 6107 | Apr | | | | | | | | | | 1 | | | | |
| Quarter 4 | May | | | | | | | UNES Ltd | | | Library Department | Legal Audit | Jibrary Depa | Jibrary Depa | Legal Au SMIS |
| r 4 | June | | | | | | | S Ltd | | | artment | artment | artment Idit | artment Idit | artment idit |

| | College | | | | | | | | | CHS | | 1 | | | CHSS | | | | |
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| | ; | Process Name | SMU Kikuyu | Legal Audit | Faculty of Education | School of Dental | Human Resources | lve L | Procurement | Finance operations | School of Pharmacy | Legal Audit | Biochemistry | Human resources audit | Legal Audit | Finance Operations | Transport Operations | IDIS Hostel | Procurement |
| | | July | | | | Sc | | | | | | | | 1880 are | | | | | |
| | Quarter 1 | Aug | | | | School of Dental | OCIOINCE | | | | | | | | | | | | |
| | - | Sept | | | | Dental | 0 | | | | | | | | | | | | |
| 2017 | | Oct | | | | | | | | Financ | | | | | | Fi | | | |
| | Quarter 2 | Nov. | | | | | | | | Finance operations | | | | | | Finance Operations | | | |
| | 2 | Dec. | | | | | | | | S | | | | | | ations | | | |
| | | Jan. | SMU Kikuyu | | | | Human R | Branch Co. | | | Scho | | | Human re | | | Trans | | |
| | Quarter 3 | Feb. | | | | | Human Resources audit | | Procurement | | School of Pharmacy | 1 | * | Human resources audit | | | Transport Operations | | Procurement |
| | | Mar | | | | | ıdit | | ent | | | | | dit | | | tions | | ant |
| 2018 | | Apr | | Legal Audit | Fa | | | | | a la | | Legal Audit | | | Legal Audit | | h | IDIS | |
| | Quarter 4 | May | | ıdit | Faculty of Education | | | | | 115 | | ıdit | Biochemistry | | ıdit | | | IDIS Hostel | |
| | r-4 | June | | | lucation | | | | | | ii i | | istry | | | | | | |

| College | 0 | | | | SWA | | | | L. | | CESSP | | | | | | | | UHS | |
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| | Process Name | SMIS-School of | Catering Services | Halls Management | Legal Audit | Procurement | Finance Office Operations | Human Resources | IGU | Academic Revenue | Bank Reconciliation | Procurement | Marketing | Human Resources Audit | Legal | Auditing of Payments | SMIS | Laboratory services | Theatre services | Human Resources |
| | July | | Cate | | | | | | 7 | | | | | | | | | Labora | Theatre | |
| Ouarter 1 | Amo | | Catering Services | | | | | | 7 | 15.00 | | | | | | | | Laboratory services | Theatre services | |
| | Sent | | vices | | | | | | | | | | | | | | | ices | | |
| 201/ | Oct | | | На | | | | | | | | 10 8 11 | | | | | | | | |
| Quarter 2 | Nov | | | Halls Management | | | | | | | | | | | | | | | | |
| 2 | Dec. | | | ement | | | | | | , | П | 3 | | | | A | | | | |
| | Jan | | | | | Procurement | Finance | Human | | Academic Revenue | Bank Reconciliation | | | Hı | | Auditing of Pa | SMIS | | | Human |
| Quarter 3 | Feb. | | | | | ment | | an Resourc | | Revenue | nciliation | | | Human resources Audit | | Payments | S | | | Human Resources Audit |
| 3 | Mar | | | | | | Office Operations | Resources Audit | | | | | | rces Audit | | | | | | Audit |
| 0107 | Apr | SM | | | | | | | | | | | | | | | | | | |
| Quarter 4 | Mav | SMIS-SOB | | | Legal | | | | IGU | | | Procurem | | | Legal | | | The second secon | | |
| er 4 | June | | | | Legal Audit | | | | | | | | Marketing | | Legal Audit | | | | | |

| | | Constaling Station | | | | | | | Caratalor Cartion | |
|-------------------|--|-----------------------|---------------------|----------------|---------------------------------|-------|-----------|----------------------|---------------------------|---------|
| | | | | ıtre | Self Study centre | 50 | | | Self Study Centre | CBPS |
| | | | Marily Associations | strars' | Principal & Registrars' Offices | Prur | | | Offices Kegistrars | |
| | | | | | | | its | Students | Students | |
| | | | | | | | lean of | Assistant dean of | Assistant dean of | |
| | | | | | | IGU | | | IGU | |
| Legal Audit | | | | | | | | | Legal Audit | |
| | s audit | Human resources audit | Hun | | | | | | Human resources audit | |
| | | | | et Farm | Clinical studies/Vet Farm | Clini | | | Clinical studies/Vet Farm | |
| | IGU | Animal Production IGU | Anima | | | | | | Animal Production IGU | |
| | 1t | Procurement | | | | | | | Procurement | |
| Field Station IGU | | | | | | | | | Field Station IGU | CAVS |
| | | | | | | | | operations | r manoc obvianono | |
| Legal Audit | | | | | | | | Financa | Finance constraints | |
| | nt l | Procurement | | | | | | | Procurement | |
| | e Audit | Human Resource Audit | Hun | | | | | | Audit Audit | CAE |
| | | | | | | | perations | r mancial Operations | Financial Operations | |
| SIMS | | SMIS | | | SIMIS | | | | SMIS | |
| Legal Audit | | | | 1000 | | | | | Legal Audit | |
| Pharmacy | | | | | | | | | Pharmacy | |
| | | | | atellite 'S | UHSMIS/Satellite Clinics | | | | UHSMIS/Satellite Clinics | |
| | nt | Procurement | | | | | | | Procurement | |
| Apr May | Mar | Feb. | Jan. | Dec. | Nov. | Oct | Sept | July Aug | | |
| Quarter 4 | | Quarter 3 | m | 2 | Quarter 2 | | er 1 | Quarter 1 | Process Name | College |
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| : | College | | | | | | KSC | | | | | | O'Del Campus | | |
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| | Process Name | | Legal Audit | Human resources Audit | Procurement | Finance operations | Procurement | Human resources Audit | Legal Audit | Procurement | Finance operations | Management of | Campuses and Extra Mural centers | Student registration (SMIS) at the EXTRA | Manual and a second |
| | | July | | | | | | | | | Fi | 4 | | | |
| | Quarter 1 | Aug | | | | | | | | | Finance operations | | | | |
| | 1. | Sept | | | | | | | | | erations | | | | |
| 2017 | | Oct | | | | | | | | | | | | Studen (SMIS | Mural centers |
| | Quarter 2 | Nov. | | | | | | | | | | | | Student registration (SMIS) at the EXTRA | centers |
| | r 2 | Dec. | | | | | | | | | | | | on | |
| | | Jan. | | Hum | | | | Human | | Procurement | | Manage | and extr | | |
| | Quarter 3 | Feb. | | Human resources Audit | Procurement | | Procurement | resources Audit | | ment | | Management of campuses | and extra Mural centers | | |
| | 3 | Mar | | es Audit | ent | | ent | Audit | | | | mpuses | nters | | |
| 2018 | | Apr | | | 480- | 200 | | | | | | | | | |
| | Quarter 4 | May | Legal Audit | | | Finance operations | | | Legal | | | | | | |
| | er 4 | June | 1 | | | erations | | | Legal Audit | | | | | | |

| Approved | Chief Internal Auditor |
|----------|------------------------|
| | \$ 0 ~ C |
| Data | Date 3~ |
| | 3 - July 2017 |

CHAIRMAN, UoN AUDIT COMMITTEE

600

INTERNAL AUDIT DEPARTMENT

AUDIT WORK PLAN FOR THE YEAR 2018/2019

| Callen | College | | CENTE AT | | | | | | | | CEES | | | | |
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| | Process Name | | Academic Division | Review of financial statements | Construction & Maintenance. | Estates Department | Finance operations | | Procurement function | IGU's | Procurement function | Maintenance | SMIS | | |
| | | July | Admiss | | | | G. | | | | | 3 | | | |
| | Quarter 1 | Aug | sions sec | | | | Grants section | | | | | Maintenance | | | |
| | - | Sept | Admissions section, Graduations and examinations section | | | | ion | | | | | ce - | | | |
| 2018 | | Oct | luations a | | Construction Maintenance. | The state of the s | | | Procur | IGU's | Procur | | | | |
| | Quarter 2 | Nov. | nd examii | | Construction & Maintenance. | | Student Finance section | | Procurement function | | Procurement function | | | | |
| | r 2 | Dec. | nations | Review | | | Finance tion | | nction | 1 | nction | | SIMS | | |
| | | Jan. | | Review of financial statements | | | Salaries section | 1 | ¥ | 1 | | | SMIS | | |
| | Quarter 3 | Feb. | | al statemen | | Estates Department | section | Income section | | | | | | | |
| | 3 | Mar | | ts | | partment | | ion | | | | | | | |
| 2019 | | Apr | | | | | | | | | | | | | |
| | Quarter 4 | May | | | 155 | | Expendit | | | | | | Quantita | | |
| | ¥ 4 | June | | | | | Expenditure section | | | | 37.16 | | | | |

Page 1 of 7

Chief Internal Auditor
UNIVERSITY OF NAIROBI
P. O. BOX 30197,
NAIROBI, Kenya.

| College | | | | | 2018 | | | | | | 2019 | | |
|---------|--|------------|---------|------|------------|-----------------------------|-----------------|---------|-----------------------|------|------------|--|----------|
| , , | Process Name | | Quarter | _ | | Quarter 2 | 2 | | Quarter 3 | | | Quarter 4 | 4 |
| | Mountaines to the control of the con | July | Aug | Sept | Oct | Nov. | Dec. | Jan. | Feb. | Mar | Apr | May | June |
| | Finance operations | | | | | | | | | | | Finance operations | erations |
| | IGU's | | IGU's | | | | | | | | | | |
| | Pediatrics and Child Health | | | | Pediatr | Pediatrics and Child Health | I ild Health | 1 Marie | | | | The state of the s | Books |
| CHS | Finance operations | | | | Fir | Finance operations | ations | | | | | | |
| | Procurement function | | | | Proc | Procurement function | ınction | | | | Algebras . | | |
| | Human Anatomy | 140 | | | | | | | Human Anatomy | comy | | | |
| | School of Medicine – Deans office | The second | | | | | | | | | School o | School of Medicine – Deans office | - Deans |
| | SMIS | Ž | L P | | | | | SMIS | | | 100 | | |
| CHSS | Procurement | | | | P | Procurement | | | | | | | |
| | Human Resources Audit | | | | | | | Human | Human Resources Audit | udit | | | |
| | Finance operations | | | | THE SECOND | | | 25.48 | | | Finance | Finance operations | |
| | IGU's | | IGU's | | | | | | | | | | |

| | | | | CESSP | | | | | | SWA | | | | o | College |
|--------------------------|-----------|-------------|---------------------|-------|-------------------|------------------------------|---------------------------------------|----------------------------|--------------------|---------------------------------------|------------|-------------|------|--------------|---------|
| Human Resources audit | Marketing | Procurement | Bank Reconciliation | SMIS | Audit of Revenues | Maintenance and construction | Halls Management – MIS and Debtors | Catering services (HQ) | Finance operations | Catering services - Outer Campus SMUs | IGU's | Procurement | | Process Name | |
| | | 1 | | | | | Operation of the second | | Fina | | MAKER SANS | Pr | July | | |
| | | | | | | | | | Finance operations | | | Procurement | Aug | Quarter 1 | |
| | | | | | | | | | ations | | | # | Sept | | 2 |
| | | | | | | | | | | Cateri | | | Oct | | 2018 |
| | | | Bank | | Aud | | | Catering services (HQ) | | Catering services - Outer Campus SMUs | | | Nov. | Quarter 2 | |
| | | Desc. | Bank Reconciliation | SIMS | Audit of Revenues | | | ervices | | S - Outer MUs | | | Dec. | 2 | |
| | | | ation | | nues | | Halls N | | | | | | Jan. | | |
| | | Pr | | | | | Halls Management – MIS and Debtors | | | | | | Feb. | Quarter 3 | |
| | | Procurement | | | | | s - MIS | Part I | | | | | Mar | | |
| | Marketing | 7 | | | | Mainte | | | | | IGU's | | Apr | | 2019 |
| Human R | ing | ¥ 1 | | | | nance and | | | | cgara | | | May | Quarter 4 | |
| Human Resources audit | | Thurst. | | | | Maintenance and construction | | | | | | | June | er 4 | |

Page 3 of 7



| College | Process Nome | | | | 8107 | | | | | | 2019 | | |
|---------|---|-------------------|--------------------|---------|-----------------------|---|--------------------------|-----------------|------------------------|---------|---------|-----------------------------|----------|
| | r rocess ivame | | Quarter | | | Quarter 2 | 2 | | Quarter 3 | | | Quarter 4 | <u>ē</u> |
| | (decusiosmos) | July | Aug | Sept | Oct | Nov. | Dec. | Jan. | Feb. | Mar | Apr | May | |
| | Student Debtors | | | | | | Str | Student Debtors | ors | | | | ST |
| | Sick Bay and ICEC | Si | Sick Bay and ICEC | nd ICEC | | | | | | | | | - |
| | University health management information system | | | | . | University health management information system | health nent system | | | | | | |
| UHS | Procurement function | The second second | | | Procure | Procurement function | ion | | | | | | |
| | Laboratory and Theatre | | | 2 | | | | Labc | Laboratory and Theatre | Theatre | | | |
| | Pharmacy Operations | | | | | | | | Pharmacy operations | tions | | | |
| | Mombasa, Kisumu and Kibwezi clinics | | | | | | | | | | Mombasa | Mombasa, Kisumu and Kibwezi | nd F |
| | Finance operations | Finance | Finance operations | IS | | | | | | | | Sillis | |
| CAE | Geospatial and Space technology | | | | Geospatial technology | Geospatial and Space technology | 9 | | | | | | |
| CAE | SMIS | | 1 | | | | | SMIS | | | | | |
| | Procurement | | 107 1084 | | | Procurement | nt | | floring 5. | | | | |

| CAVS | | | | | 6 | 2018 | | | | | | 2019 | | |
|--|---------|---|------|------------|------|--------|-------------|------------|----------------|-------------|-----|---------|---------|---------|
| IGU's Aug Sept Oct Nov. Dec. Jan. Feb. Mar Apr May IGU's | College | Process Name | | Quarter | | | Quarter. | 2 | | Quarter 3 | | | Quarter | 4 |
| Human resources Houran resources | | CONTRACTOR OF THE PROPERTY OF | July | Aug | Sept | Oct | Nov. | Dec. | Jan. | Feb. | Mar | Apr | Мау | June |
| Human resources IGU'S IGU'S SMIS SMIS Finance operations | | IGU's | | | | | | | | | | IGU's | | |
| IGU's PHPT Department Finance operations | | Human resources | | a other in | | | | | Hum | an resource | Ŋ | | | |
| SMIS Finance operations Finance operations Focurement Department D | .vs | IGU's | | | | IGU's | 100 | | | | | 1 | No. | Start. |
| SMIS Finance operations Finance operations Procurement Department Department IGU's IGU's IGU's Procurement function Procurement function | | PHPT Department | | Charten | | | | | PHPT De | partment | | | | |
| Finance operations Procurement Department IGU's IGU's IGU's | | SMIS | | | | | | | SMIS | | | | | |
| Procurement Department IGU's IGU's | | Finance operations | | | | Fina | ınce operat | ions | | | | | | |
| IGU's IGU's Procurement function | | Procurement Department | | | | Procur | ement Dep | artment | | | | | | |
| | Q | IGU's | | IGU's | | | | 1 | All the second | | | William | | 1000000 |
| | | Procurement function | | | | P | rocurement | t function | | | | | | |

Chief Thomas Ladion

| | College | | | | | College | | 3 | Cape | C | | |
|------|--------------|--------|-----------------|--------------------|------|--------------|-----------------|---------|--------------------|------|-------|-------------|
| | Process Name | # 15 m | Human Resources | Finance operations | SMIS | Process Name | HILL Department | 10.11.2 | Finance operations | SMIS | IGU'S | Procurement |
| | | July | | | | | | July | Finan | | | |
| | Quarter 1 | Aug | | | | | Quarter 1 | Aug | Finance operations | | IGU's | |
| | | Sept | | | | 2018 | 1 | Sept | ions | | S | |
| 2018 | A | Oct | | | | | | Oct | | | | Procurement |
| | Quarter 2 | Nov. | | | | | Quarter 2 | Nov. | | | | |
| | r 2 | Dec. | | | | | 2 | Dec. | | | T. | |
| | | Jan. | | | | ă l | | Jan. | | | | |
| | Quarter 3 | Feb. | Human Resources | | | | Quarter 3 | Feb. | | | | |
| | 3 | Mar | sources | | SIMS | array . | 3 | Mar | | | Mar | |
| 2019 | | Apr | | | | 2019 | Quarter 4 | Apr | 4 | | No. | |
| | Quarter 4 | May | | Finance o | | | er 4 | May | | | | Quantit |
| | yr 4 | June | | Finance operations | | | | June | | | | |

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

APPROVED FOR IMPLEMENTATION

Ohief Internal Studitor
UNIVERSITY OF NADAOB!
P. O. Box 30197,
NAIROB!, Kenye.

20/06/2018

CHIEF INTERNAL AUDITOR

DATE Of /10/2018

CHAIRMAN, UoN AUDIT &

RISK MANAGEMENT COMMITTEE

AS See

INTERNAL AUDIT DEPARTMENT

AUDIT WORK PLAN FOR THE YEAR 2019/2020

| College | | | Central Administration | | | | College of Biological and | Physical Sciences | |
|------------|-----------|---|-------------------------------------|------------|----------------------------------|-------------|------------------------------|----------------------------------|--|
| | July | Es (Un | I | | Hum | | Fii | Human R | |
| Ouarter 1 | August | Estates Department University properties | Finance operations | | Human Resources Audit | | Finance operations | Human Resources Audit | |
| | September | rtment operties) | ations | | es Audit | | ations | Audit | |
| | October | | Review of Quarter 1 Financial | Statements | | | Depa | | Student Manag system(SMIS) |
| Ouarter 2 | November | Payroll Audit | | | UNES Ltd | | Department of Chemistry | | Student Management information system(SMIS) |
| | December | * | Replaced in | | | | nistry | | mation |
| | January | Procure | Review of Quarter 2 Financial | Statements | Un | | | Procure | |
| Ownthan 3 | February | Procurement Department | | | University Press | | | Procurement Department | |
| 1 car 2020 | March | nent | | | | | | nent | |
| | April | Finance | Review of Quarter 3 Financial | Statements | Strategic plan delivery Audit | Legal Audit | Department of Geology | Strategic plan delivery Audit | Leg |
| | May | Finance operations | | | n deliver | | nt of Geo | n deliver | Legal Audit |
| | June | ns | | Name of | У | | logy | Y | |

| | and Engineering | College of Architecture | | and Veterinary Sciences | College of Agriculture | C Manager 17 | Sciences | College of Health | | | and Social Sciences | College of Humanities |
|---|----------------------------------|----------------------------|---|---------------------------------------|--|---|----------------------------------|---------------------------|--------------------|--|---|--------------------------|
| Student Management Information system (SMIS) | Human resources Audit | Finance operations | | Financial operations | Human resources Audit | Student management information system(SMIS) | Human resources Audit | Finance operations | Finance operations | Human Resources Audit | Student management information system(SMIS) | Mombasa campus |
| Student Management information system(SMIS) | Caretaker Section | | Student Management information system(SMIS) | Dean's office, Faculty of Agriculture | Department of Food Science | Student Management information system(SMIS) | | | | Student Management information system(SMIS) | | IDIS Hostel |
| | • | Procurement Department | Clinical studies | Procurement | Dean's office, Faculty of Veterinary medicine | | Procurement Department | School of Dental Sciences | The Republica | | Procurement Department | Kisumu Campus |
| | Strategic plan delivery Audit | Legal Audit | | Strategic plan delivery Audit | Legal Audit | TO EXPRESS OF THE PARTY OF THE | Strategic plan delivery Audit | Legal Audit | | | Strategic plan delivery Audit | Legal Audit |

| | Authority | Student welfare | | SELVICES | University Health | | No. | Kenya Science Campus | | External Studies | College of Education and |
|---|----------------------------------|---|-------------------------------|---|---|----------------------------------|-----------------------|--|---|--|---|
| Finance operations | Human resources Audit | Halls Management information system (HAMIS) | Finance operations (Debtors) | Human resources Audit | Satellite Campuses | Finance operations | Human resources Audit | Student Management information system (SMIS) | Student Management Information system (SMIS) | Human resources Audit | Finance operations |
| Kitchens and Halls | | | 24 O THE O | | University Health Management information system(UHMIS) | | | Student Management information system (SMIS) | Student Management information system(SMIS) | School of Education | |
| Constitution occusions are all constitutions and a second | | Procurement Department | Procurement Department | NOTE THE PROPERTY OF THE PARTY | - Table (in the latest of the | Procurement Department | Cow Project (IGU) | Student Management information system (SMIS) | Procurement Department | The second secon | |
| Catering services Department | Strategic plan delivery Audit | Legal Audit | Pharmacy operations | Strategic plan delivery Audit | Legal Audit | Strategic plan delivery Audit | Legal Audit | Student Management information system (SMIS) | Strategic plan delivery Audit | Legal Audit | Strategic Management Unit (SMU), Kikuyu |

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

APPROVED FOR IMPLEMENTATION

CHIEF INTERNAL AUDITOR

CHAIRPERSON, UoN AUDIT &

RISK MANAGEMENT COMMITTEE

PATE 07/05/2019

DATE 15/05/2019

INTERNAL AUDIT DEPARTMENT

AUDIT PLAN FOR THE YEAR 2020/2021

| PROCUREMENT | | | | | | | | | | | | | | | | | | | FINANCE | | Total State of the | AREA | A I I A A TI I I I I |
|-------------|----------------------------|-------------------------------|--------|---------|------------|---------------|---------|--------------|--------------|----------------------|----------------|------------|----------------|------------|-----------|------------|-----------------------------|------------|----------------------|---|--|--------------|----------------------|
| Procurement | Direct Service Provider | Student Finance | Grants | Payroll | -Advances | -Fixed Assets | Section | -Examination | Receivables | Other | Other Payables | -Trade and | -Cash and Bank | Operations | Financial | Compliance | Budgetary | Statements | Financial | Quarterly Review of | - | Process Name | |
| | | | | | | | | | | - | | | | The second | | | | | | | July | | |
| Procurement | | | Grants | Pay | | | | | | inanciai | | | | | | Compliance | Budgetary | | Statements | Quarterly Re of Financial | Aug | Quarter | |
| nent | | | S | Payroll | | | | | | Financial Operations | | | | | | iance | ary | | ents | Quarterly Review of Financial | Sept | Nr I | |
| | | | | | | | | | | rına | ! | | | | | | | | | | Oct | | 2020 |
| | | | FREE | Payroll | | | | | | ıncıal Op | | | | | | Comp | Budgetary | Statements | Financial | Quarterly Review of | . Nov | Quarter 2 | |
| | | Financial Operations Payroll | | | Compliance | etary | nents | cial | erly w of | Dec. | ar 2 | | | | | | | | | | | | |
| | | | | | | - No. 10 | | | | | Jan. | | | | | | | | | | | | |
| Pro | Direct S | Studen | | Pa | | | | | | Financ | | | | | | | Budgeta | | | Quarterl | Feb. | Qu | |
| Procurement | Direct Service Provider | Student Finance | | Payroll | | | | | | Financial Operations | | | | | | | Budgetary Compliance | | a Companion | Quarterly Review of Financial Statements | Mar | Quarter 3 | |
| | ider | | | | | | | | | ns | | | | | | | nce | | | e f | | | 2021 |
| | | | | | 9411 | | | | | | | | | | | | | | | | Apr | | 21 |
| | | | Grants | Pa | | | | | | Financial | | | | | | | Budgetar | | I IIIdilelal | Quarterly | May | Quarter 4 | |
| | | | ts | Payroll | | | | | | Financial Operations | | | | | | | Budgetary Compliance | | I maneral oracoments | Quarterly Review of Financial Statements | June | er 4 | |

| OPERATION | UHS | OPERATION | AUDIT OF SWA | SERVICES | OUTSOURSED | LIBRARY | IGUs | TRANSPORT | ESTATES | N AND MAINTENANCE | MANAGEMENT | RESOURCE | SMIS | STORES AND INVENTORY MANAGEMENT | | AUDITABLE | |
|---|-------------------------|------------|-------------------------|----------|---------------------|---------|------|-----------|---------|------------------------------|------------|------------------------------|------|---------------------------------------|-----------------|--------------|------|
| Operations | Audit of UHS | Operations | Audit of SWA | Services | Outsourced | Library | IGUs | Transport | Estates | and Maintenance | Management | Human Resource | SMIS | Stores and Inventory Management | A TOPPOS TRAINE | Process Name | |
| | | | | | | | | | | | | | | | July | | |
| | | | | | | | | Trai | | | | Human Resource Management | SI | | Aug | Quarter 1 | |
| | | | | | | | | Transport | | | | ment | SMIS | | Sept | er 1 | 2 |
| | Audit | Operations | Audit | | 0 | | | | | | | | | | Oct | | 2020 |
| | Audit of UHS Operations | tions | Audit of SWA | | utsource | Lib | IG | | K | | | | | | Nov | Quarter 2 | |
| | | | | | Outsourced Services | Library | IGUs | | | | | | | | Dec. | r 2 | |
| | | | | | | | | | | | | | | | Jan. | | |
| | | | | | | | | Tr | Е | Construction | | 1 | | | Feb. | Qu | |
| TOTAL STREET, ST. | | | | | Coperate Commission | | | Transport | Estates | Construction and Maintenance | | | SMIS | | Mar | Quarter 3 | 2021 |
| | | | AL | | | | | | | | | | | | Apr | | 1 |
| | UHS Operations | | Audit of SWA Operations | | | | | | | | | Human Mana | | Stores and | May | Quarter 4 | |
| | rations | | Operations | | | | | | | | | Human Resource Management | | Stores and Inventory | June | 3r 4 | |

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APPROVED FOR IMPLEMENTATION

CHAIRPERSON, UoN, AUDIT & RISK MANAGEMENT COMMITTEE

CHIEF INTERNAL AUDITOR

Jakany 3

...... Date22nd June 2020.....

DATE 246/wwo