

UNIVERSITY OF NAIROBI
INTERNAL AUDIT DEPARTMENT

COLLEGE HR/PAYROLL AUDIT PROGRAM

Overall Objective.

To establish whether effective control systems are in place for proper execution of human resource functions in the colleges. This is achieved through ensuring that there is in place proper implementation of requisite policies, mechanisms and procedures on human resource management, labour laws as well as University of Nairobi regulations on human resource administration.

1. Perform college staff headcount

Objective

To ascertain whether all college members of staff in the payroll are physically identifiable in their respective departments

Steps	Test results	Initials/Date
<ol style="list-style-type: none"> 1. Carry out a physical head count of the members of staff from each department including non-teaching staff.NB:Where physical count is not possible, obtain lists of staff from each head of department,properly authenticated,and proceed with step no. 2. Also obtain lists of Part-Time lecturers and lecturers from other departments, but teaching in that particular department, for use on timetable analysis. 2. Collaborate /compare results of step no.1 above with HRMIS records. 3. Note any mismatch between HRMIS and status on the ground 4. Obtain explanation from chairmen of department for any absenteeism. 		

2. Staff on various leave of absence

Objective

To ascertain that salaries of members of staff granted various leaves of absence are stopped or adjusted accordingly as per the terms of the leave of absence and within the effective date of the leave.

Steps	Test results	Initials/Date
<ol style="list-style-type: none">1. Obtain information for all staff on various leaves of absence from the HRMIS and collaborate with information from their chairmen of departments.2. Determine the members of staff on unpaid leave of absence, and obtain their personal files.3. Check to confirm the effective date of the leave and confirm on payroll that their salaries were stopped promptly w.e.f the effective date of the leave.4. Compute any overpay and recommend correction and recovery.5. Determine staff on study leave and obtain their personal files.6. From the files, check for the terms of the study leave (whether @80% or 100% pay)7. Verify that the salary was adjusted accordingly and transport allowance stopped as per effective date of the leave.8. Compute any overpay and recommend correction and recovery9. Determine other leaves of absence;10. Sabbatical; check to confirm the date for resumption of duty;11. Check with the department on whether the staff has resumed duty.12. If he has not resumed, check to confirm whether staff movement advice was raised accordingly for stoppage of salary.13. Unauthorized absence; obtain personal file and check whether any disciplinary process has been taken or is in process.		

3. Teaching work load		
Objective		
To establish whether all teaching staff on full time payroll are allocated adequate teaching workload		
Steps	Test results	Initials/Date
<ol style="list-style-type: none"> 1. Establish/seek to understand the dates of the last three semesters in the college under review. 2. Obtain all timetables for the last three (3) semesters for all courses from each department in the college. Also obtain duty attendance registers for non-teaching staff. 3. Before analyzing the timetables, select a sample of Module I Units taught in the department, and request HoDs to submit class attendance registers for an entire semester for the Units selected. 4. Using the validated HRMIS reports on objective 1, step no. 1, confirm the validity of teaching staff appearing on timetables received above. Note any lecturer on timetable, but not on authentic staff list or part-time lecturers list or list of lectures from other departments, and seek their validity from HoD. 5. Check to establish that all teaching staff in the department are allocated adequate teaching work load in every semester. 6. Obtain explanation from respective chairmen of departments for teaching staff not appearing on timetables. 		

4. Class/duty attendance.
Objective

To establish that teaching is undertaken by bona fide members of staff as per timetables (and not personal appointees), And that non-teaching staff sign-in for duty attendance.

Steps	Test results	Initials/Date
<ol style="list-style-type: none"> 1. From the class attendance registers provided under Objective 3 above, Check to see that they are duly signed by the students and the lecturer who undertook the teaching. 2. Compare with the timetable to ascertain that the lecturer on the timetable is similar to one who has signed the class attendance register. 3. Where necessary, sample a few live teaching sessions for module I classes to establish whether lecturers found teaching are the ones appearing on timetables. 4. Note any irregularity 5. From the duty attendance registers for non-teaching staff, ascertain that staff sign-in for duty. If the staff have not signed, verify if they were on annual leave, otherwise seek explanation from relevant HoD. 		

5. Part-time lecturers

Objective

To establish whether due process is followed when engaging Part-time lecturers.

Steps	Test results	Initials/Date
<ol style="list-style-type: none"> 1. Obtain a list of all part-time lecturers in the college and compare with those obtained from departments. Pick out any discrepancies. 2. From the college registry, checks to establish whether all part time lecturers were validly appointed through the college Principal. 		

<p>3. Note any cases that on the list or teaching timetables but do not have valid appointments and seek explanation from the relevant HoDs.</p>		
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<p>6. HRMIS Records</p>		
<p>Objective To establish whether HRMIS records are updated as change happens</p>		
<p>Steps</p>	<p>Test results</p>	<p>Initials/Date</p>
<p>1. From the lists of staff, both teaching and non-teaching, obtained from each department proceed to step no.2. 2. Compare no.1 above with the departmental list on the HRMIS. 3. Check to confirm that the information from HRMIS agrees with what is provided by chairmen of departments. 4. Note any discrepancies and confirm the correct status with the personal file. If college file cannot resolve the issue, check the Personnel Registry or College Registrar.</p>		

<p>7. Disciplinary of staff at college level.</p>		
<p>Objective To establish whether there are any laid down mechanism for disciplining wayward members of staff under the college Principal's jurisdiction.</p>		
<p>Steps</p>	<p>Test results</p>	<p>Initials/Date</p>

<ol style="list-style-type: none">1. Check whether there are any documented procedures of disciplining wayward staff both teaching and non-teaching at the college level.2. Review any disciplinary cases undertaken in the last two years and vet the process.3. Establish whether due process was followed when disciplining members of staff.		
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