

UNIVERSITY OF NAIROBI

INTERNAL AUDIT DEPARTMENT

SERVICE CHARTER

REVISED OCTOBER, 2020

FOREWORD

An internal audit is an independent, objective assurance and consulting activity designed to add value to an organization's operations. It is a service department in the University whose mandate includes oversight role on governance, risk management and internal controls. It supports the management in the realization of its corporate objectives by ensuring that the University's network of risks are identified, assessed and mitigated in the most cost effective way.

This Service Charter outlines the various activities that the Department engages in order to achieve its mandate. It also outlines the expectations of the department from its clients. Further the Department is committed to customer service that meets the University's Vision of a World Class University committed to scholarly excellence.



KENNETH GITAU
CHIEF INTERNAL AUDITOR

MANDATE

To provide independent, objective assurance and, consulting services designed to add value and improve the University of Nairobi's systems, operations, control and governance processes as a service to the University to assist it accomplish its objectives.

VISION

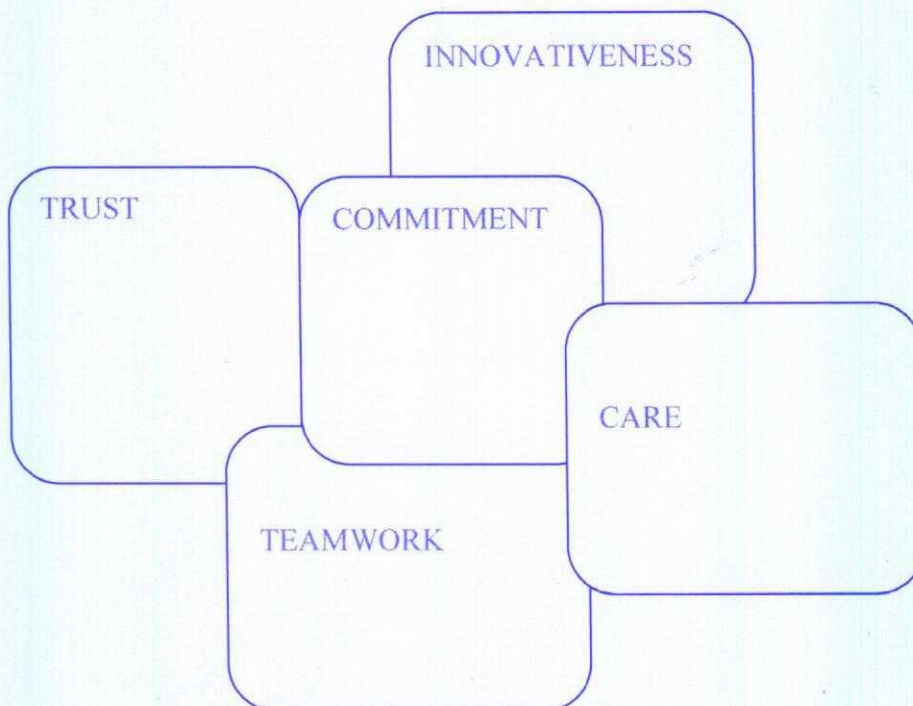
A world class Internal Audit function committed to professional excellence

MISSION

To provide an objective appraisal of systems, improve the effectiveness of risk management and assist the management in establishing and maintaining policies and procedures that adequately protect the assets of the University.

CORE VALUES

In the quest for timely provision of quality service, the department shall be guided by the following core values:



THE FUNCTIONS

The Internal Audit Department will apply cutting edge practices to support the University in its quest to be world class Africa University of choice.

The Internal Audit Department seeks to determine whether the University's network of risk management, control and processes, as designed and represented by management, is adequate and functioning in a manner to help ensure;

- (i) Risks, including strategic risks, are appropriately identified and mitigated or managed;
- (ii) Significant financial, managerial, and operating information is accurate, reliable, and timely;
- (iii) Employees' actions are in compliance with policies, standards, procedures, and applicable laws and regulations;
- (iv) Resources are acquired economically, used efficiently, and adequately protected;
- (v) More effective business strategies are adopted to manage suboptimal/ poor performance;
- (vi) Programs, plans, and objectives are achieved; and
- (vii) Quality and continuous improvement are fostered in the University's control process.

OUR RANGE OF SERVICES

- i. Verifying that all revenues due are collected and properly posted in the system.
- ii. Conducting Risk-based Operational, Financial, Compliance and Information Technology audits in order to provide an independent opinion on operating efficiencies, reliability of financial and operational systems, adequacy of controls, procedures and risk mitigating measures and compliance with government regulations.
- iii. Recommending effective control and risk management measures after performing various audits.
- iv. Ascertaining that there is a robust system that continuously and completely captures, accounts for and safeguards fixed assets.
- v. Regarding expenditure, checking for compliance with budgetary provisions and procurement rules and regulations.
- vi. Ascertaining if there are robust systems to ensure facilities are put to optimal use.
- vii. Reviewing and appraising the soundness, adequacy and application of accounting, financial and other operating controls, recommending effective control measures and risk areas have been addressed.
- viii. Undertaking special investigations on behalf of the University to evaluate allegations of fraudulent practices, financial and operational misconduct in order to determine if allegations are substantiated and to prevent future occurrences.
- ix. Reviewing specific operations at the request of Audit Committee or management.
- x. Offering consulting services, including; advice, process design and training, with the objective of adding value in the development or modification of processes, procedures and controls to minimize risk and achieve objectives.
- xi. Follow-up engagements to evaluate plans and actions taken to correct previously reported issues.
- xii. Liaisons with external Auditors to ensure internal and external efforts are not duplicated.

STAKEHOLDERS

Management
Staff
Students
Kenya National Audit Office
The Audit Committee of Council
Professional Bodies

CUSTOMERS

Management
Staff
Students

EXPECTATIONS OF CLIENTS

I. Quality Service

- **Timeliness** - no delays.
- **Communication** - transparency and openness.
 - Keeping them informed of what is happening or how the issue is being resolved, who is dealing with it, timescales involved, contact name for queries if different from the one dealing.
 - That complaints regarding policy will be passed over to the Head of department.
- **Understanding** - Willing to consider the circumstances. Efforts to know their needs.
 - Showing concern and appreciating them.
- **Competence** - Staff Possess the required skills and knowledge to provide the service.
- **Courtesy** - Politeness, respect, friendliness of contact personnel, identify ourselves by name.

- **Taking responsibility/ leadership** - Thoroughness in our work.
If one auditor cannot handle the matter,
ensuring it is routed to the one who can help.
- **Reliable** - no let down.
Keeping our word in "commitment to service"

II. Responsive systems and procedures

- Problem solving, willing and ready to provide service and to adapt to changes.
- Willing to go out of our way/doing more than they expect instead of the bare minimum.
- Empathizing with their tight schedules and deadlines.

III. Credibility

- Trustworthy, honesty, believable Customers' best interest at heart; that all audit personnel has integrity that is beyond reproach/question.

IV. Fairness in our work—

- That no one is victimized; no bias, our work and our recommendations are not motivated by malice, or any other negative consideration. Our motivation is strict objectivity and professionalism.

CLIENT'S RESPONSIBILITIES

- Treat Internal Audit Staff with respect and courtesy.
- where applicable, execute their role faithfully & honestly
- Respect the chain of command.
- Respect the orderly execution of duties including queuing of job tasks in the internal audit department.
- To submit their documents for consideration or required information in a timely manner.
- Familiarize them with, and observe the financial regulations, public procurement Act and regulations, other relevant policies and guidelines applicable to the public service in general and the University in particular.
- Respond faithfully to specific issues raised including audit queries

COMMITMENTS ON SERVICE

SERVICE		REQUIREMENTS	COST	TIMELINE
1	Consulting Services- to add value and improve an organization's governance, risk management, and control processes	Receipt request, required documentation	Nil	5 Days
2	Carry out risk based audits; including Financial, Operational, Compliance and IT audits as scheduled in the Audit Plan.	Receipt required documents, relevant information, documents policies, procedures, regulations, professional standards, access to information systems	Nil	30 Days
3	Issuance of systems audit reports to the Auditee	Completion of an audit	Nil	30 Days
4	Investigations on improper operational activities including misuse of University resources, fraud, financial irregularities, significant control weaknesses and unethical behavior or actions and issuance of report	Receipt of allegations, Receipt of required documentations	Nil	30 Days
5	Presentation of audit reports to Audit Committee	Completed Audit Reports	Nil	Quarterly
6	Conduct spot checks on University assets	Carry out systems audit on selected units per audit plan	Nil	Annually
7	Head of internal audit to deliver an annual audit opinion and report to the accounting Officer	Summary of the reports that support opinion	Nil	Annually

Mandatory Guidance

- Internal Audit serves the University in a manner that is consistent with the standards established by University policies.
- The charter complies with relevant professional standards, and the Institute of Internal Auditors' mandatory guidance including the definition of Internal Auditing, the Code of Ethics and the International Standards for the Professional Practice of Internal Auditing.
- This mandatory guidance constitutes principles of the fundamental requirements for the professional practice of internal auditing and for evaluating the effectiveness of the internal audit activity's performance.

HANDLING COMPLAINTS

Clients/customers are encouraged to make genuine complaints, suggestions and compliments to the chief Internal Auditor in confidence. If need be, the same can be channeled to the office of the Deputy Vice chancellor (HR&A).

The department shall accord them due confidentiality. However, where possible customers are encouraged to identify themselves to boost the integrity of the issue raised.

Any service that does not conform to the above standard or any officer who does not live up to commitment to courtesy and excellence in service delivery should be reported to:

Chief Internal Auditor
University of Nairobi
Gandhi Wing 2nd floor
P.O. Box 30197 00100

Telephone 0204913039, 0204913139

E-mail: cia@uonbi.ac.ke

Website: internalaudit.uonbi.ac.ke