

DIRECTORATE OF INTERNAL AUDIT

To : University Secretary

From : Assistant Director, Internal Audit



Copy : Vice Chancellor

University Bursar

Program Controllers

Programme Accountants

Date : 07th July, 2023

Subject : Expenditure Management audit Programme for 4th quarter 2022/23.

1.0 Introduction

Internal audit is mandated by Section 48(6-7) of the Public Finance Management Act 2015 as amended to produce quarterly reports on the operations of the vote and report to the Audit Committee.

2.0 Objectives of the audit

To assess the efficiency and effectiveness of the existing controls for expenditure management.

3.0 Dates of the audit

Programme / Cost Centre	Date
Central Administration University Secretary	11 th -12 th July, 2023
Central Administration VC	13 th July, 2023
Central Administration Finance	14 th July, 2023
Academic Affairs	14 th July, 2023
Library Affairs	17 th July, 2023
Students' Affairs	17 th -18 th July, 2023
Faculty of Engineering	19 th -20 th July, 2023

4.0 Scope of the audit

The audit team will carry out expenditure management audit for the programmes at Main campus for the period from April to June, 2023

5.0 Methodology

The audit team will apply the tests of controls on the payment process, generate & analyze IFMS reports, review the work plans, review the payment vouchers and other documents, interview the relevant personnel, review the relevant laws, and carryout confirmatory tests and inspections where necessary.

6.0 Deliverables

Deliverable is an audit report to be submitted to the relevant offices.

7.0 Audit Team

The audit team will comprise of the University Internal Audit staff.

8.0 Information Required

I request the responsible officers to avail the documents listed below for audit purpose;

- Payment vouchers for the period April to June 2023
- A copy of a work plan / budget estimate 2022/2023
- Vote books for the period under review.

By copy of this communication, the Programme Controllers are requested to ensure that audit focal persons are assigned for easy coordination of the audit exercise.

Your cooperation on this matter will be highly appreciated.

