



UNIVERSITY OF EASTERN AFRICA, BARATON

Internal Audit Procedure



**QUALITY MANAGEMENT SYSTEM DOCUMENTATION
BASED ON ISO 9001:2015**

University of Eastern Africa, Baraton

Quality Management System based on ISO 9001:2015

Internal Audit

Document No: PR-IA-001

Version No: 1.0

Revision Date: 2nd April, 2025

Last Review Date: 2nd April, 2025



Internal Audit

Doc No: PR-IA-001

Ver. No: 1.0

Rev date: 2nd April, 2025



UNIVERSITY OF EASTERN AFRICA, BARATON

QUALITY MANAGEMENT SYSTEM

Approved by:

Sign:

Name: Prof. Msafiri Mmamba Jackson
Vice Chancellor

Date: 2nd April, 2025

Issued by:

Sign:

Name Prof. Moses M. Kibirango
Director, Quality Assurance

Date: 2nd April, 2025



Internal Audit

Doc No: PR-IA-001

Ver. No: 1.0

Rev date: 2nd April, 2025

Document Version Control Sheet

[illegible]



Internal Audit

Doc No: PR-IA-001

Ver. No: 1.0

Rev date: 2nd April, 2025

TABLE OF CONTENTS

1.0	GENERAL.....	5
1.1	Purpose.....	5
1.2	Scope	5
1.3	References.....	5
1.4	Terms and Definitions	5
1.5	Principal Responsibility	5
1.6	Inputs	5
1.7	Resources.....	5
2.0	PROCESS DESCRIPTION	6
2.1	Predecessor Processes.....	6
2.2	Process Steps	6
2.2.1	Preparation of the Annual Audit Work Plan	6
2.2.2	Conducting the Audit Engagement.....	7
2.2.3	Reporting.....	8
2.3	Process Outputs	9
2.4	Subsequent Processes.....	9
3.0	PROCESS KEY PERFORMANCE INDICATORS	9



Internal Audit

Doc No: PR-IA-001

Ver. No: 1.0

Rev date: 2nd April, 2025

1.0 GENERAL

1.1 Purpose

To ensure effectiveness, consistency and efficiency in planning for and conducting internal audits.

1.2 Scope

This procedure applies to all internal audits conducted at UAEB.

1.3 References

Document category	Document title
Policy	Internal Audit Policy

1.4 Terms and Definitions

Abbreviation/Term	Description
AdBoard	Administration Board

1.5 Principal Responsibility

The Internal Auditor shall ensure adherence to this procedure.

1.6 Inputs

- a) Risk framework
- b) Previous audit reports
- c) Approved Annual Audit Work Plan

1.7 Resources

- a) Staff
- b) Funds
- c) Hardware
- d) Software
- e) Stationery



Internal Audit

Doc No: PR-IA-001

Ver. No: 1.0

Rev date: 2nd April, 2025

2.0 PROCESS DESCRIPTION

2.1 Predecessor Processes

No predecessor process.

2.2 Process Steps

2.2.1 Preparation of the Annual Audit Work Plan

Step	Activity	Record	Responsibility
2.2.1.1	This procedure shall start, within the month of May each year, with the Internal Auditor preparing the Annual Audit Work Plan for the subsequent financial year.	Draft Annual Audit Work Plan	Internal Auditor
2.2.1.2	In drafting the audit work plan, the Internal Auditor shall consider: - a) coverage of all the areas to be audited in the University; and b) Risk levels.	Draft Annual Audit Work Plan	Internal Auditor
2.2.1.3	Upon preparation, the Internal Auditor shall present the draft work plan to the AdBoard for their information.	Extracts of the Minutes of the AdBoard Meeting	Internal Auditor
2.2.1.4	Upon presentation to the AdBoard, Internal Auditor shall present the draft work plan to the Audit and Risk Control Committee of the Council for review and approval.	Extracts of the Minutes of the Audit and Risk Control Committee Meeting	Internal Auditor
2.2.1.5	In case of any amendments, the Internal Auditor shall amend appropriately and re-submit to the Committee for approval.	Revised Annual Audit Work Plan	Internal Auditor



Internal Audit

Doc No: PR-IA-001

Ver. No: 1.0

Rev date: 2nd April, 2025

Step	Activity	Record	Responsibility
2.2.1.6	The Chair of Audit and Risk Control Committee shall present the work plan to the University Council for ratification.	Approved Annual Audit Work Plan	Internal Auditor

2.2.2 Conducting the Audit Engagement

Step	Activity	Record	Responsibility
2.2.2.1	At least 14 days to the audit date, the Internal Auditor shall: a) review the approved audit work plan to identify the scheduled audit activities and prepare an Audit Schedule, b) notify the Audit Client of the intended audit.	Audit Schedule Audit Notice	Internal Auditor
2.2.2.2	The Internal Auditor shall convene an entry meeting and brief the Audit Client on the audit exercise to be undertaken.	Entry Meeting Attendance Register	Internal Auditor
2.2.2.3	The Internal Auditor shall within the date and time outlined in the Audit Schedule carry out the audit, prepare working papers and document the audit observations.	Working Papers	Internal Auditor
2.2.2.4	The Internal Auditor shall convene an exit meeting and discuss the audit findings with the Audit Client.	Exit Meeting Attendance Register	Internal Auditor



Internal Audit

Doc No: PR-IA-001

Ver. No: 1.0

Rev date: 2nd April, 2025

2.2.3 Reporting

Step	Activity	Record	Responsibility
2.2.3.1	After audit execution, the Internal Auditor shall prepare a draft report and share it with the Audit Client for response.	Evidence of communication of the Draft Report	Internal Auditor
2.2.3.2	The Internal Auditor shall present the report to the AdBoard for information and action where applicable.	Extracts of the Minutes of the AdBoard Meeting	Internal Auditor
2.2.3.3	On Biannual basis or when need arises, the Internal Auditor shall compile a report of all key issues raised during the period and table it to the Audit and Risk Control Committee for deliberations.	Biannual summary report	Internal Auditor
2.2.3.4	The Chair of Audit and Risk Control Committee shall present the report to the University Council for adoption of the audit recommendations.		Chair of Audit and Risk Control Committee
2.2.3.5	The Internal Auditor shall ensure follow up on the implementation of the audit recommendations before the subsequent scheduled audit and prepare reports to the AdBoard and Audit and Risk Control Committee.	Follow up reports	Internal Auditor



Internal Audit

Doc No: PR-IA-001

Ver. No: 1.0

Rev date: 2nd April, 2025

2.3 Process Outputs

- a) Approved audit work plan
- b) Effectively planned for and conducted internal audits
- c) Timely resolution of identified weaknesses

2.4 Subsequent Processes

No subsequent process

3.0 PROCESS KEY PERFORMANCE INDICATORS

Key Performance Indicator	Monitoring and Evaluation
Implementation of Scheduled audits	Percentage of scheduled audits carried out in line with work plan
Implementation of Audit recommendations	Percentage of implementation of audit recommendations