




# The Catholic University of Eastern Africa

TITLE	AUTHOR
<b>PROCEDURE FOR PREPARATION OF ANNUAL INTERNAL AUDIT PLAN (CUEA/VC/AUD/01)</b>	<b>HEAD OF INTERNAL AUDIT</b>
	NO. OF APPENDICES:
	<b>1 (ONE) (A)</b>
<b>AUTHORIZATION</b> This Standard Operating Procedure is issued under the authority of:	
TITLE	<b>VICE-CHANCELLOR</b>
SIGNATURE	
DATE	<b>2<sup>nd</sup> May 2014</b>
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STAMP CONTROLLED / UNCONTROLLED	<b>CONTROLLED</b>
<b>NOTE:</b> <ol style="list-style-type: none"> <li>Write amendments on the page provided (Clause 0.2)</li> <li>Controlled copies of this document will be in the Head of Internal Audit and the VCs office</li> </ol>	

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**0.2 Record of Changes**

No.	Date	Details of Changes		Authorization
	<i>(dd-mm-yy)</i>	<i>Page</i>	<i>Clause/subclause</i>	<i>Title</i>
1.	02.05.2014	Pg 3	Changes in cls. 6.1, 6.2	HIA
2.	02.05.2014	Pg 4	Changes in cl. 6.3.3.2	HIA
3.	02.05.2014	Pg 5	Delete cls. 6.4 and 6.5	HIA

**0.3 Distribution / Circulation**

This standard operating procedure is available at relevant function for authorized users.

**1.0 PURPOSE**

This procedure shall be used to ensure efficient and effective preparation of annual internal audit plan.


**2.0 SCOPE**

This procedure shall apply to all internal audit processes in the Catholic University of Eastern.

**3.0 REFERENCES**

- 3.1 CUEA Quality Management Manual
- 3.2 CUEA Internal Audit Charter
- 3.3 CUEA Audit Committee Charter

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#### **4.0 TERMS AND ABBREVIATIONS**

- 4.1 Risk: A set of circumstances that hinder the achievement of objectives.
- 4.2 Relevant Managers: Deans of Faculty, Heads of Departments and Directors being audited.
- 4.3 CUEA: The Catholic University of Eastern Africa
- 4.4 VC: Vice-Chancellor
- 4.5 HIA: Head of Internal Audit
- 4.6 DHIA: Deputy Head of Internal Audit


#### **5.0 RESPONSIBILITIES**

- 5.1 The Head of Internal Audit has the overall responsibilities for ensuring that this procedure remains adequate for its intended purpose and is effectively applied.

#### **6.0 METHOD**

- 6.1 The HIA shall lead the process of conducting a preliminary risk assessment through either conducting interviews, holding workshops, examination of financial statements and other information or using a combination of these methods to compile a risk register. This exercise shall be repeated every three years.
- 6.2 The DHIA shall prepare a Draft Annual Internal Audit Plan based on the risk register in the last quarter of every year.
- 6.3 The HIA shall review the Draft Annual Internal Audit Plan within one week of receiving the document.
  - 6.3.1 If the HIA finds that the draft document needs changes, these shall be documented and returned together with comments to the DHIA.
    - 6.3.1.1 The DHIA shall incorporate suggested amendments and return the draft to the HIA for approval.
  - 6.3.2 If the HIA finds the draft to be acceptable, he shall discuss it with the VC and incorporate suggested amendments from the VC.
  - 6.3.3 The HIA shall approve the plan and forward it to the Audit Committee for review.
    - 6.3.3.1 If the Audit Committee finds that the Draft Annual Internal Audit Plan needs changes, it shall return it to the HIA with the suggested amendments.

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6.3.3.1.1 The HIA shall process the amendments and returns the Draft Annual Internal Audit Plan to the Audit Committee.

6.3.3.2 If the Audit Committee finds the plan acceptable, it shall approve it and return to the HIA for action.

**7.0 APPENDICES**

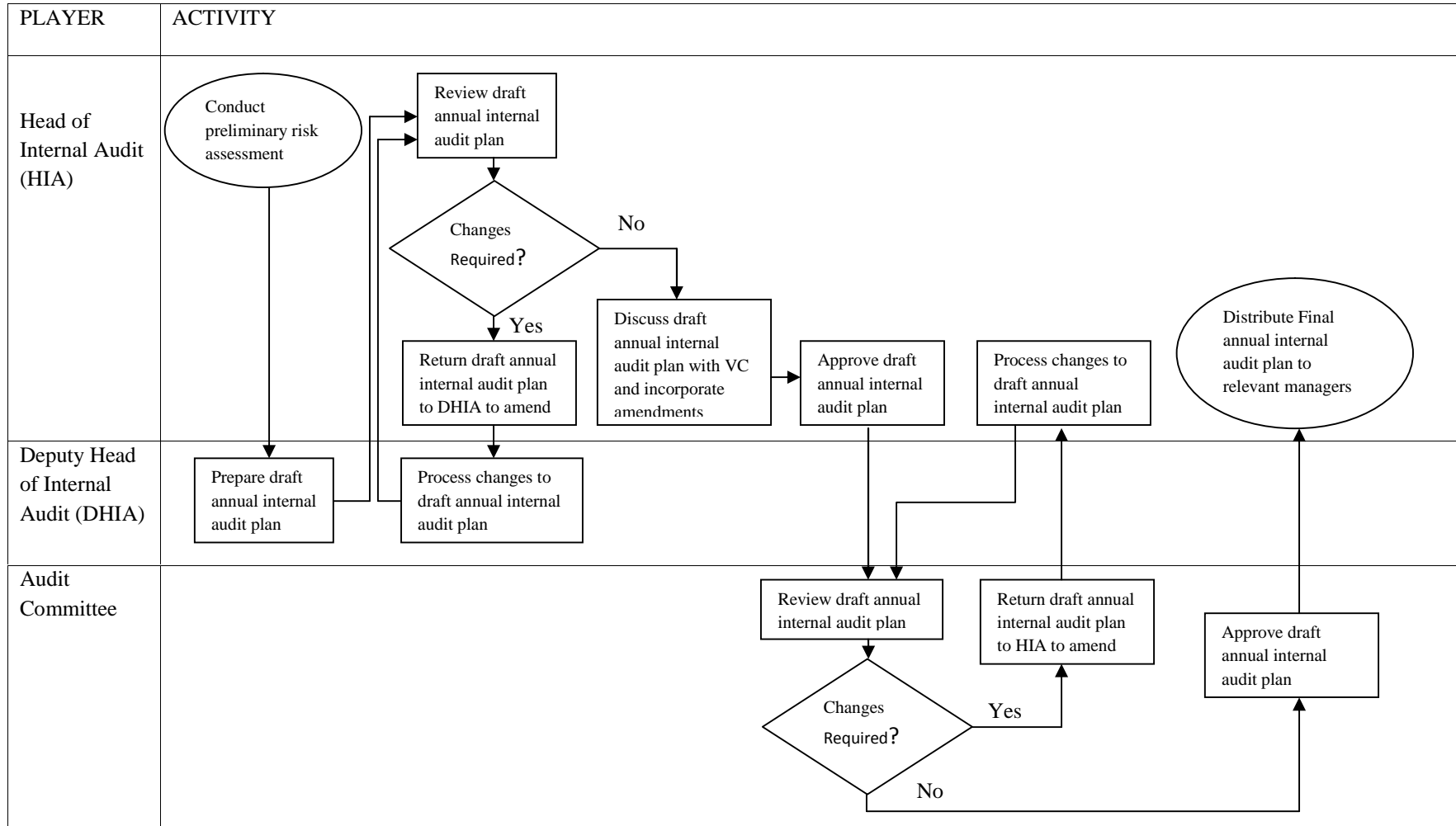
7.1 PROCESS MAP: PREPARATION OF ANNUAL INTERNAL AUDIT PLAN

**8.0 ASSOCIATE DOCUMENTS**

8.1 International Auditing Standards

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### 7.1 PROCESS MAP: PREPARATION OF ANNUAL INTERNAL AUDIT PLAN



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