




The Catholic University of Eastern Africa

TITLE	AUTHOR
PROCEDURE FOR CONDUCTING AUDIT FIELD WORK (CUEA/VC/AUD/02)	HEAD OF INTERNAL AUDIT
	NO. OF APPENDICES:
	1 (ONE) (A)
AUTHORIZATION This Standard Operating Procedure is issued under the authority of:	
TITLE	VICE-CHANCELLOR
SIGNATURE	
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NOTE: <ol style="list-style-type: none"> 1. Write amendments on the page provided (Clause 0.2) 2. Controlled copies of this document will be in the Head of Internal Audit and the VC's office 	

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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 on cls 6.1, 6.2, 6.3, 6.3.2.3	HIA
2.	02.05.2014	Pg 4	Changes on cls 6.3.3, 6.3.4, 6.3.6	HIA
3.	02.05.2014	Pg 4	Delete cl. 6.3.5	HIA

0.3 Distribution / Circulation

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

1.0 PURPOSE

This procedure describes the processes that shall be followed in conducting audit fieldwork by the Internal Audit Department.


2.0 SCOPE

This procedure shall apply to all audit processes to be performed by the Internal Audit department at CUEA.

3.0 REFERENCES

- 3.1 CUEA Quality Management Manual
- 3.2 Standards for the Professional Practice of Internal Auditing
- 3.3 CUEA Internal Audit Charter
- 3.4 CUEA Audit Committee Charter

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4.0 TERMS AND ABBREVIATIONS

- 4.1 Relevant Managers: Deans of Faculty, Heads of Departments and Directors being audited.
- 4.2 Internal Audit Field Staff: Internal audit department members who are involved in conducting audit field work.
- 4.3 Audit Working Papers: Files built up during an audit which contain detailed evidence and information gathered during the audit.
- 4.4 Audit Field Work: The performance of audit procedures. Much of the field work, but not all, is done in the auditee’s offices.
- 4.5 HIA: Head of Internal Audit
- 4.6 DHIA: Deputy Head of Internal Audit
- 4.7 IAFS: Internal Audit Field Staff


5.0 PRINCIPAL RESPONSIBILITIES

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

6.0 METHOD

- 6.1 The HIA shall notify relevant managers in writing of planned audits at least two weeks prior to each planned audit.
- 6.2 The DHIA shall contact relevant managers in writing at least one weeks in advance of the scheduled audit date to discuss the audit plan i.e. risk considerations that led to the audit being on the annual plan, expected scope of the audit, and current management concerns.
- 6.3 The IAFS shall develop a preliminary detailed audit program outlining anticipated scope, risk assessment, and procedures, and present it to the DHIA.
 - 6.3.1 If the DHIA finds that the draft detailed plan needs changes, he/she shall document the same and return together with comments to the IAFS.
 - 6.3.1.1 The IAFS shall incorporate suggested amendments and return the draft to the DHIA.
 - 6.3.2 If the DHIA finds the draft detailed plan is acceptable, he/she shall approve it and forward to the HIA for review.
 - 6.3.2.1 If the HIA finds that the draft detailed plan needs changes, he/she shall document the same and return the same with comments to DHIA.
 - 6.3.2.2 The DHIA shall incorporate the changes suggested by HIA into the draft detailed plan.
 - 6.3.2.3 The approved audit program shall be forwarded to the IAFS.

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6.3.3 The IAFS shall hold an opening conference with the auditee to highlight the expectations of the audit.

6.3.4 The IAFS shall carry out fieldwork as indicated in the detailed audit program.

6.3.5 The IAFS shall communicate important and sensitive findings to the auditee that require immediate corrective action immediately upon verification and inform DHIA.

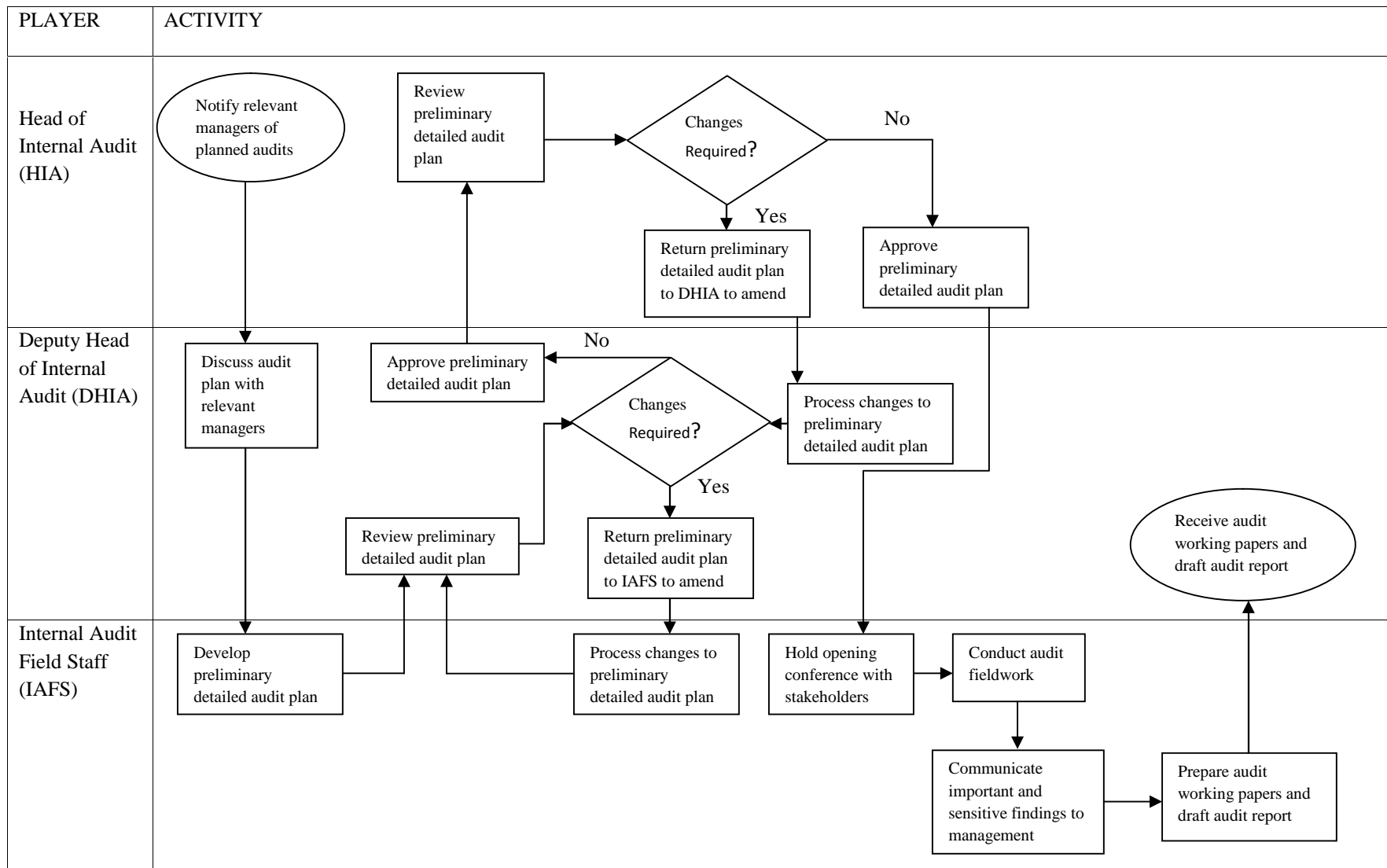
6.3.7 The IAFS shall prepare Audit Working Papers and a draft audit report and forward these for review by the DHIA within two days of return from the field.

7.0 APPENDICES

7.1 Appendix A: Flow Map

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APPENDIX A: FLOW MAP FOR CONDUCTING AUDIT FIELD WORK



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8.0 ASSOCIATE DOCUMENTS

8.1 Standards for the Professional Practice of Internal Auditing

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