





The Catholic University of Eastern Africa

TITLE	AUTHOR
PROCEDURE FOR CONDUCTING FOLLOW-UP REVIEWS (CUEA/VC/AUD/04)	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	
DATE	2nd May 2014
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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 VCs office 	

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0.2 Record of Changes

No.	Date <i>(dd-mm-yy)</i>	Details of Changes		Authorization
		<i>Page</i>	<i>Clause/subclause</i>	<i>Title</i>
1.	02-05-2014	Pg 3	Changes on Cl. 6.1	HIA
2.	02-05-2014	Pg 4	Changes on Cl. 6.5	HIA
3.	02-05-2014	Pg 4	Delete Cl. 6.6	HIA

0.3 Distribution / Circulation

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

1.0 PURPOSE

This procedure describes processes to be used in conducting efficient and effective follow up reviews at CUEA.


2.0 SCOPE

This procedure shall apply to all audits in the annual audit plan scheduled 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 DEFINITIONS

- 4.1 Relevant Managers: Deans of Faculty, Heads of Departments and Directors being audited.
- 4.2 Audit Working Paper(s): Files built up during an audit that contain detailed evidence and information gathered during the audit.
- 4.3 Follow-up review : A process performed by internal audit to ensure that management actions as documented in audit reports have been effectively implemented or that senior management has accepted the risk of not taking action.
- 4.4 CUEA: The Catholic University of Eastern Africa
- 4.5 HIA: Head of Internal Audit
- 4.6 DHIA: Deputy Head of Internal Audit
- 4.7 AWP: Audit Working Paper(s)
- 4.8 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 follow-up reviews at least one week prior to each review.
- 6.2 Upon confirmation of relevant Managers of their preparedness, IAFS shall draft work programs and present these for review to the DHIA.
 - 6.2.1 If the DHIA finds that changes need to be made to the work programs, suggested changes are documented and returned together with comments to IAFS.
 - 6.2.2 IAFS shall incorporate suggested changes and return the work programs to the DHIA for review.
 - 6.2.3 If the DHIA finds the work programs to be acceptable, they shall be approved.
- 6.3 IAFS shall proceed to perform follow-up reviews in accordance with the work programs and present AWP and draft follow-up report to the DHIA.
- 6.4 The DHIA shall review the draft follow-up report within three days of receipt.
 - 6.4.1 If the DHIA finds that changes need to be made to the AWP and the draft follow-up report, suggested changes shall be documented and the AWP, draft follow-up report together with comments are returned to the IAFS.

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6.4.2 The IAFS shall incorporate suggested changes and return the AWP and draft follow-up report to the DHIA.

6.4.3 If the DHIA finds the AWP and draft follow-up report to be acceptable, documented comments are crossed off and the AWP and draft follow-up report forwarded to the HIA for review.

6.4.3.1 The HIA shall review the AWP and draft follow-up report within three days of receipt.

6.4.3.2 If the HIA finds the AWP and draft follow-up report to be acceptable, He/she shall comment, cross off and send the draft follow-up report to relevant managers, within two weeks of completion of the field work for their review and response.

6.4.3.2.1 If the relevant managers, find that the draft follow-up report requires amendments, they shall communicate suggested amendments to the HIA.

6.4.3.2.2 If the relevant managers find that the draft follow-up report is satisfactory, they shall return it to the HIA.

6.5 The HIA shall issues the final follow-up report to the Vice Chancellor and the Chair of Audit Committee.

7.0 APPENDICES

7.1 APPENDIX A: FLOW CHART FOR CONDUCTING FOLLOW-UP REVIEWS

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APPENDIX A: CONDUCTING FOLLOW-UP REVIEWS

