




The Catholic University of Eastern Africa

TITLE	AUTHOR
PROCEDURE FOR REPORTING AUDIT FINDINGS (CUEA/VC/AUD//03)	HEAD OF INTERNAL AUDIT
	NO. OF APPENDICES:
	2 (TWO) (A-B)
AUTHORIZATION This Standard Operating Procedure is issued under the authority of:	
Title	VICE CHANCELLOR
Signature	
DATE	30th July 2014
ISSUE DATE	30th July 2014
STAMP CONTROLLED / UNCONTROLLED	CONTROLLED
NOTE: <ol style="list-style-type: none"> Write amendments on the page provided (Clause 0.2) Controlled copies of this document will be in the Head of Internal Audit and the VC's office 	

0 CONTENTS AND RECORD OF CHANGES

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01		30 July 2014

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02 Record of Changes


No.	Date <i>(dd-mm-yy)</i>	Details of Changes		Authorization <i>Title</i>
		<i>Page</i>	<i>Clause/subclause</i>	
1	01-12-2011	8	7.2 Inclusion of revised Internal Audit Evaluation Questionnaire	HIA
2.	02-05-2014	3	Changes on cls.6.1.3, 6.1.3.1, 6.1.3.3, 6.3 Delete cls. 6.3.1, 6.3.2, 6.3.2.1 and 6.3.2.1.1	HIA
3.	02-05.2014	4	Changes on cls. 6.4 Delete cl. 6.3	HIA

0.3 Distribution / Circulation

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

1.0 PURPOSE

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This procedure describes the processes followed in reporting audit findings by the Internal Audit Department.

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

4.0 TERMS AND DEFINITIONS

- 4.1. Relevant Managers: Deans of Faculty, Heads of Departments and Directors being audited.
- 4.2. Internal Audit Field Staff (IAFS): Internal audit department members who are involved in conducting audit field work.
- 4.3. Audit Working Paper(s): Files built up during an audit which contains detailed evidence and information gathered during the audit.
- 4.4. Cross off: Cancellation of audit comments as evidence that they have been effected.
- 4.5. HIA: Head of Internal Audit
- 4.6. DHIA: Deputy Head of Internal Audit
- 4.7. AWP: Audit Working Paper(s)

5.0 PRINCIPAL RESPONSIBILITIES

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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 DHIA shall receive Audit Working Papers and the draft audit report from IAFS and review these within three days of receipt.

6.1.1. If the DHIA finds that changes need to be made to the AWP and draft audit report, he/she shall suggest and document the suggested changes and return to IAFS.

6.1.2. The IAFS shall incorporate suggested changes and return the AWP and draft audit report to the DHIA.

6.1.3. If the DHIA finds the AWP and draft audit report to be acceptable, he/she shall forward these to the HIA who shall review within three days of receipt.

6.1.3.1. If the HIA finds that changes need to be made to the AWP and draft audit report, suggested changes shall be documented and returned to the DHIA.

6.1.3.2. The DHIA shall make necessary changes and forward to HIA for approval.

6.1.3.3. If the HIA finds the AWP and draft audit report to be acceptable, the draft audit report is sent to the auditee for their comments within one week.

6.2. The DHIA shall schedule a closing conference after relevant managers have received the draft audit report.

6.3. In the closing conference the following shall be discussed and resolved; comments from auditee, comments from relevant managers and any questions and/or clarifications arising.


6.4. The HIA shall incorporate the resolutions of closing conference into the final report to be discussed by the Vice Chancellor and Audit Committee.

6.5. Within one week of issuing the final report, the DHIA shall send an evaluation survey form to the auditee for feedback.

6.6. The HIA shall review the survey forms, analysis and summarize key learning points and recommend ways of incorporating them into the internal audit department's operations.

7.0 APPENDICES

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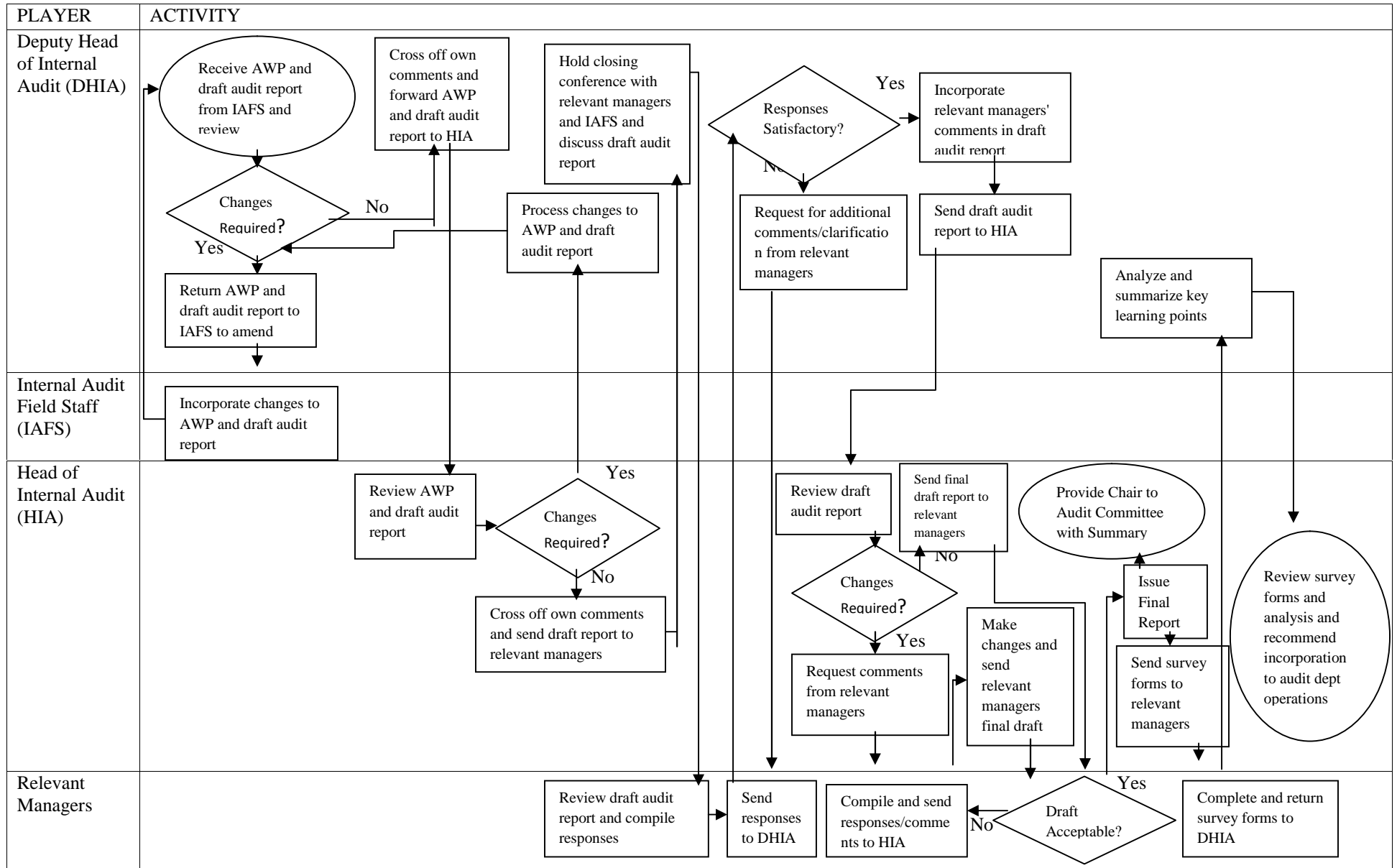
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7.1 Appendix A: Flow Map for Reporting Audit Findings


7.2 Appendix B: Internal Audit Evaluation Questionnaire

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7.1. PROCESS MAP: FLOW MAP FOR REPORTING AUDIT FINDINGS



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7.2. INTERNAL AUDIT EVALUATION QUESTIONNAIRE

Audit Topic:

Thanks to you and your staff for your assistance in our recent audit. Please complete the following questionnaire since your feedback is valuable in our efforts to continually improve our services.

	Needs Improvement	Fair	Good	Excellent
1. The audit team adequately explained the audit objectives and scope before commencement of the audit.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. The audit team was responsive to your suggestions and concerns throughout the audit.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. The audit team was considerate with respect to your staff's time.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Significant audit issues were promptly communicated to you.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. You were adequately informed of the timing and progress of the report.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. The audit report clearly presented the results of the audit.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. The recommendations in the report were reasonable and meaningful.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. Overall, you received benefits from this audit that will assist you in the future.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. Other comments:.....				

Auditee Name:

Auditee Title:

Date:

Thank you for your feedback. Please return to Internal Audit Department or email to auditor@cuea.edu.

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