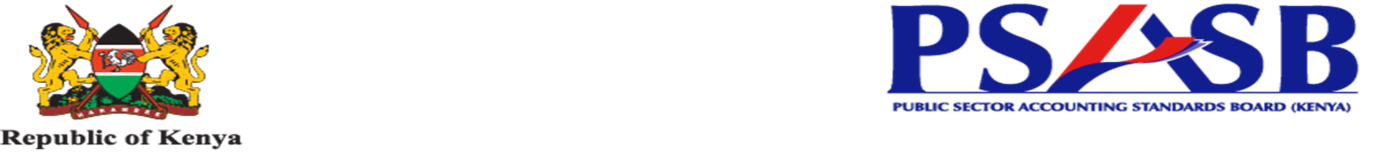
**Draft County Audit Programs**

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**GOVERNMENT OF KENYA**

**DRAFT AUDIT PROGRAMS FOR COUNTY GOVERNMENTS**

**April 2024**

# **PROJECT PROCESSES (HEALTH CARE SERVICES)**

**(To be customised for each Program)**

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| **Audit Program No.:** | **Period Under Review:** | **Department:** |
| **Prepared By:** | | |
| **Reviewed By:** | | |

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|  | **Audit Objectives** | **Risks** | **Expected Internal Controls** | **Audit Test** |
| 1. | **Health Infrastructure**  To ascertain whether health investment has attained the desired health output such as improved access, improved demand and improved quality care of Kenya Quality Assurance Model for Health (Level 3) | Lack/minimal improved access to essential healthcare services as per Kenya Quality Assurance Model for Health (Level 3) | Adherence to access provision for the Kenya Quality Assurance Model for Health (Level 3) | **TOD**   * Establish the key requirements of laws, regulations, policies and procedures on adequate access provision to Essential Package for Health services * If the control is not documented, enquire from process owner how it is meant to be executed.   **TOI**   * Obtain the Health Sector Strategic and Investment Plan or County Health Strategy Plan * Obtain respective registers * Confirm that the design documented under TOD is implemented as documented. * Walkthrough and document the process flow/ map. Note any gaps in implementation   **TOE**  **Adequate access provision to essential package for health service**   * Sample the available essential health services provided i.e. level II and III health facilities in the   hard to reach areas |

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|  | **Audit Objectives** | **Risks** | **Expected Internal Controls** | **Audit Test** |
|  |  |  |  | * Establish whether the sampled level II & III health facilities are fully functional primary care facilities- * Ascertain whether the sampled health facilities infrastructure is functional and adequate.- **Kenya Quality Assurance Model for Health Level 3, Dimension 4** * Ascertain through the available service charter or Maternity Services Health Facility Register **(MOH 333)** whether the maternity services are provided for free at the point of use in the sampled health facilities * Ascertain whether the primary health care services such as reproductive, maternal, newborn, child and adolescent health (RMNCAH) are offered on free charge or at minimal user fee at the point of use- **Kenya Quality Assurance Model for Health Level 3, Dimension 10.** * Ascertain whether emergency services are offered for free at the point of use- **Kenya Quality Assurance Model for Health Level 3, Dimension 3** * Ascertain whether the essential health services were availed to the population most at risk from cultural barriers (women, person with disability, elderly etc.)   through examining the respective registers.- **Kenya Quality Assurance Model for Health Level 3, Dimension 9.**   * The auditor to carry out any other relevant tests. Note any gaps in implementation |
|  |  | Unattained improved demand for Kenya EPH services | Adherence to demand provision for the essential Package for Health (KEPH) services | **TOD**   * Establish the key requirements of laws, regulations, policies and procedures on improved demand for Essential Package for Health services * If the control is not documented, enquire from process owner how it is meant to be executed   **TOI**   * Obtain the Health Sector Strategic and Investment Plan or County Health Strategy Plan * Obtain respective registers * Confirm that the design documented under TOD is implemented as documented. * Walkthrough and document the process flow/ map. Note any gaps in implementation |

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|  | **Audit Objectives** | **Risks** | **Expected Internal Controls** | **Audit Test** |
|  |  |  |  | **TOE**  **Adherence to demand provision for the essential package for health services**   * Confirm whether there is service charter detailing Essential Package Health services offered at the facility. - **Kenya Quality Assurance Model for Health Level 3, Dimension 11** * Confirm whether the service charter is publicly displayed in the different service units/departments- **Kenya Quality Assurance Model for Health Level 3, Dimension, 11** * Check the health outreach program tools and facilities registers and evaluate their effectiveness. - **Kenya Quality Assurance Model for Health Level 3, Dimension 9** * Check the awareness tools used by the County   Health Management Team (CHMT) and evaluate their effectiveness.- **Kenya Quality Assurance Model for Health Level 3, Dimension 9.**   * The auditor to carry out any other relevant tests. Note any gaps in implementation |
|  |  | Failure to improve quality of care for KEPH services | Compliance the quality of care for Essential Package for Health services.  Health Facilities Service Registers | **TOD**   * Establish the key requirements of laws, regulations, policies and procedures on adequate quality of care for Essential Package for Health services. * If the control is not documented, enquire from process owner how it is meant to be executed.   **TOI**   * Obtain the Health Sector Strategic and Investment Plan or County Health Strategy Plan * Obtain Health Facilities Service Registers * Confirm that the design documented under TOD is implemented as documented. * Walkthrough and document the process flow/ map. Note any gaps in implementation   **TOE**  **Adequate quality care for the essential package for health services** |

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|  | **Audit Objectives** | **Risks** | **Expected Internal Controls** | | **Audit Test** | |
|  |  |  |  | | * Establish the provision of policy development and regulation and confirm compliance. **Kenya Quality Assurance Model for Health Level 3, Dimension, 3** * Establish if there is maintained client satisfaction tool at the health facilities.- **Kenya Quality Assurance Model for Health Level 3, Dimension, 12** * Review the client satisfaction survey tool to establish the client’s satisfaction levels. **Kenya Quality Assurance Model for Health Level 3, Dimension, 12** * Evaluate the effectiveness of the infectious prevention strategy mechanism in place at the health facility.- **Kenya Quality Assurance Model for Health Level 3, Dimension,3** * Review the data collection, monitoring and reporting tools such as registers, summary forms and tally sheets maintained for recording each key results performance indicators. **Kenya Quality Assurance Model for Health Level 3, Dimension** **9 & 12.** * The auditor to carry out any other relevant tests. Note any gaps in implementation | |
| 2 | To ascertain the adequacy of drugs control in the county health facilities. | * Shortage / overstocking of drugs | | * Approved procedures on Drugs Management | | **TOD**  • Establish the key requirements of laws, regulations, policies and procedures on drugs management  • If the control is not documented, enquire from process owner how it is meant to be executed  **TOI**   * Obtain a sample of goods received note (S13), goods issue note, updated bin cards and Kenya Quality Assurance Model for Health, Level 3. * Confirm that the design documented in the TOD is implemented as documented. * Walkthrough and document the process flow/ map. Note any gaps in implementation   **TOE**   * Sample the goods received note, goods issue note to confirm if they are recorded in the Bin cards**. Public Procurement Manual for Health sector, July 2009 Sec 17.3.2, 17.4.** **Public procurement and asset disposal Reg 2020, Sec 166 & Sec 172** * Sample the Bin cards and perform a stock take to confirm whether the quantities recorded **Public Procurement Manual for Health sector, July 2009 Sec 17.4. Public procurement and asset disposal Reg 2020, Sec 166 & Sec 172** * Reconcile with the physical stock count. – **PPDA 2015 Revised in 2022, Sec 162(2)** * Confirm that bin cards are properly kept for each item of drugs and placed on or near the respective item;- **PPAD Reg 2020, Sec 172. Public Procurement Manual for Health sector, July 2009 Sec 17.3.2, 17.4.** * Examine the reorder levels to assess the need and the availability of drugs in the drug store/section. **PPAD Reg 2020, Sec 166 (4C),** **Public Procurement Manual for Health sector, July 2009 Sec 17.2.** * The auditor to carry out any other relevant tests. * Note any gaps in implementation | |
|  |  | * Loss of drugs | | * Approved loss handling procedures | | **TOD**   * Establish the key requirements of laws, regulations, policies and procedures on drugs management * If the control is not documented, enquire from process owner how it is meant to be executed   **TOI**   * Obtain the approved loss handling procedures and approved security policy on management of drugs. * Confirm that the design documented in the TOD is implemented as documented. * Walkthrough and document the process flow/ map. Note any gaps in implementation   **TOE:**   * Confirm existence of drugs inventory automation to enhance efficiency. - **Public Procurement Manual for Health sector, July 2009 Sec 17.1.2 , PPDA 2015 Sec 160(3)** * Ascertain the qualifications for Staff qualifications handling drugs. * Confirm that the store-rooms are kept clean, properly ventilated and in good condition and that they are well arranged and easy to access;- **PPAD Reg 2020, Sec 172(a)** * Confirm that bin cards are properly kept for each item of drugs and placed on or near the respective item; - **PPAD Reg 2020, Sec 172. Public Procurement Manual for Health sector, July 2009 Sec 17.3.2, 17.4.** * Confirm if the drug stores are regularly inspected, reconciliation reports prepared and reports done to the management in case of any loss, leakage, damage or deterioration;- **PPAD Reg 2020, Sec 172(b-c)** * Confirm whether there is frequent examination of locks and fastening of windows and that the drug store does not remain unattended. -**PPAD Reg 2020, Sec 172(d)** * Confirm that keys of store rooms and buildings are not delegated to any unauthorized person**,- PPAD Reg 2020, Sec 172(d)** * Confirm that the drugs are properly stored adequately protected to prevent deterioration by dampness or insects. **PPAD Reg 2020, Sec 172(e), Public Procurement Manual for Health sector, July 2009 Sec 8.2.9** * Verify whether management applies good storage and preservation practices. - PPAD Reg 2020, Sec 172(e), Public Procurement Manual for Health sector, July 2009 Sec 8.2.9. * The auditor to carry out any other relevant tests. Note any gaps in implementation | |
|  |  | * Expired drugs | | * Updated Inventory management register capturing manufacture dates and expiry dates. | | **TOD**  • Establish the key requirements of laws, regulations, policies and procedures on management of drugs  • If the control is not documented, enquire from process owner how it is meant to be executed  **TOI**  **•** Obtain the updated inventory management register, re-order levels and the periodic stock take and reconciliation reports  • Confirm that the design documented in the TOD is implemented as documented.  • Walkthrough and document the process flow/ map. Note any gaps in implementation  **TOE**   * Sample and review the updated inventory management register, re-order levels and periodic stock take & reconciliation reports to confirm that they are well updated. - **PPAD Reg 2020, Sec 172. Public Procurement Manual for Health sector, July 2009 Sec 15.8** * Confirm whether negotiated delivery schedules were factored in the framework contract for Vendor managed inventories where the suppliers deliver consignments according to the agreed delivery schedules. **- Public Procurement Manual for Health sector, July 2009 Sec 15.8** * Verify that drugs are issued on first in and first out basis**.- PPAD Reg 2020, Sec 172(i)** * Verify that regular stock checks (weekly or monthly) are done to enable detection   of products that are likely to expire within short periods of time**. Public Procurement Manual for Health sector, July 2009 Sec 15.8**   * Verify that the re-order levels are reasonable.- **PPAD Reg 2020, Sec 166 (4C), Public Procurement Manual for Health sector, July 2009 Sec 17.2.** * Verify that damaged and expired drugs are kept separately from undamaged and unexpired drugs.- **PPAD Reg 2020, Sec 172(g)** * Confirm that stock received from suppliers have reasonable shelf life.- **PPAD Reg 2020, Sec 172(j).** * The auditor to carry out any other relevant tests. Note any gaps in implementation | |
| 3 | To ascertain that refuse dumps and health care waste are appropriately disposed. | * Health hazard and environmental degradation | | * Refuse disposal policy | | **TOD**   * Establish the key requirements of laws, regulations, policies and procedures on refuse disposal. * If the control is not documented, enquire from process owner how it is meant to be executed.   **TOI**   * Obtain the refuse disposal policy, Healthcare Waste Management Guidelines 2017 and Sustainable waste Management Act 2022. * Confirm that the design documented in the TOD is implemented as documented. * Walkthrough and document the process flow/ map. Note any gaps in implementation.   **TOE**   * Identify the methods used to dispose waste i.e incineration, shredding, chemical disinfection and landfilling. **Healthcare waste Management Guidelines and Public Procurement Manual for Health sector, July 2009 Sec 20.0.** * Sample the refuse dumps and solid waste disposed. * Verify that the waste was disposed as per the guidelines. **Healthcare waste Management Guidelines and Public Procurement Manual for Health sector, July 2009 Sec 20.0.** * Confirm compliance with the provisions of the Refusal disposal policy. * The auditor to carry out any other relevant tests. Note any gaps in implementation | |
|  |  | * Litigations | | * Compliance with the Healthcare Waste Management Guidelines provided by NEMA | | **TOD**   * Establish the key requirements of laws, regulations, policies and procedures on refuse disposal. * If the control is not documented, enquire from process owner how it is meant to be executed.   **TOI**   * Obtain the refuse disposal policy, healthcare waste management guidelines and Sustainable waste Management Act 2022. * Confirm that the design documented in the TOD is implemented as documented. * Walkthrough and document the process flow/ map. Note any gaps in implementation.   **TOE**   * Confirm that there is a disposal plan on healthcare waste. **Sustainable waste Management Act 2022 sec. 18.** * Verify compliance with the relevant environmental laws and regulations on health and safety when choosing the method of disposal. * Ascertain the capacity of staff in handling health care waste. * The auditor to carry out any other relevant tests. Note any gaps in implementation | |