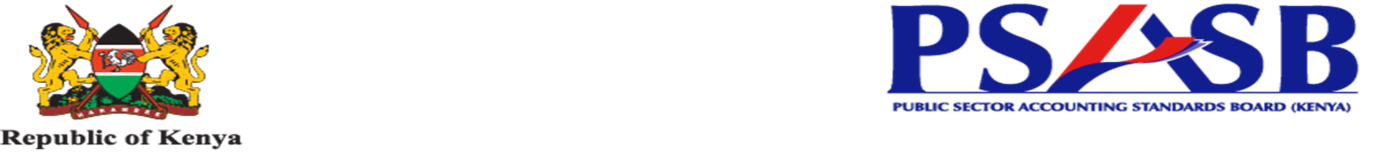
**Draft County Audit Programs**

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**GOVERNMENT OF KENYA**

**DRAFT AUDIT PROGRAMS FOR COUNTY GOVERNMENTS**

**April 2024**

# **COUNTY AUDIT PROGRAMS**

# **HUMAN RESOURCE MANAGEMENT PROCESSES**

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

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

# **Sub-Process: Planning (HR Instruments, JDs and JS, Organization Structure)**

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|  | **Audit Objectives** | **Risks** | **Expected Internal Controls** | **Audit Test** |
| 1. | To ascertain whether human resource planning is  aligned to established policies, plaws and procedures | Non compliance with policies laws and regulations | Approved Human Resource Policy and Procedure Manual  Approved staff establishment  Annual Human Resource plans | **TOD**   1. Establish the key requirements of laws, regulations, policies and procedures on preparation, approval and communication of Human Resource Policy and Procedures Manual. 2. If the control is not documented, enquire from process owner how it is meant to be executed.   **TOI**   1. Obtain the approved current human resource and procedure manual 2. Obtain approved staff establishment. 3. Confirm existence of annual human resource plans 4. Confirm that the design documented under TOD is implemented as documented. 5. Walkthrough and document the process flow/map. Note any gaps in implementation.   **TOE**   1. Sample processes in the manual to confirm implementation of the policy and procedure manual as approved. 2. Sample processes in the staff establishment and annual human resource plan to confirm whether they are approved 3. Carry out other tests of operating effectiveness based on additional requirements of county policies and procedures. |

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|  | **Audit Objectives** | **Risks** | **Expected Internal Controls** | **Audit Test** |
|  |  | Non-alignment of staff distribution to county priorities. | Approved staff establishment. | **TOD**   1. Establish the key requirements of laws, regulations, policies and procedures on preparation, approval and communication of Staff establishment. 2. If the control is not documented, enquire from process owner how it is meant to be executed.   **TOI**   1. Obtain the approved current staff establishment 2. Confirm that the design documented under TOD is implemented as documented. 3. Walkthrough and document the process flow/ map. Note any gaps in implementation.   **TOE**   1. Sample a number of departments to confirm staff establishment as approved. 2. Carry out other tests of operating effectiveness based on additional requirements of county policies and procedures. |
|  |  |  | Approved scheme of service | **TOD**   1. Establish the key requirements of laws, regulations, policies and procedures on preparation, approval and communication of scheme of service to staff. 2. If the control is not documented, enquire from process owner how it is meant to be executed.   **TOI**   1. Sample one position in the county and confirm that the design documented under TOD is implemented as documented. 2. Walkthrough and document the process flow/ map. Note any gaps in implementation.   **TOE** |

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|  | **Audit Objectives** | **Risks** | **Expected Internal Controls** | **Audit Test** |
|  |  |  |  | 1. Sample job descriptions and specifications and confirm that they are implemented as documented. 2. Carry out other tests of operating effectiveness based on additional requirements of county policies and procedures. |
|  |  |  | Approved annual HR plan | **TOD**   1. Establish the key requirements of laws, regulations, policies and procedures on preparation, approval and communication of annual HR plan 2. If the control is not documented, enquire from process owner how it is meant to be executed.   **TOI**   1. Obtain the approved annual HR plan 2. Confirm that the design documented under TOD is implemented as documented. 3. Walkthrough and document the process flow/ map. Note any gaps in implementation.   **TOE**   1. Establish that the plan is reviewed annually to address emerging issues and needs. Public Service Commission HR policy sec b.2 (1). 2. Establish availability of annual recruitment plan aligned to HR plan. 3. Confirm the plans are submitted to County Public Service Board at the beginning of the financial year. 4. Carry out other tests of operating effectiveness based on additional requirements of county policies and procedures. |
|  |  | Over establishment leading to high wage bill | Approved establishment  HR plan monitoring | **TOD**   1. Establish the key requirements of laws, regulations, policies and procedures on HR plan monitoring and approved staff establishment 2. If the control is not documented, enquire from process owner how it is meant to be executed.   **TOI** |

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|  | **Audit Objectives** | **Risks** | **Expected Internal Controls** | **Audit Test** |
|  |  |  |  | 1. Obtain one HR plan implementation monitoring report and confirm that the design documented under TOD is implemented as documented. 2. Obtain the approved establishment and confirm that the design is documented and implemented 3. Walkthrough and document the process flow/map. Note any gaps in implementation.   **TOE**   1. Establish prepared regular reports for submission to the county assembly on the execution of the functions of the Board; 2. Establish the reports above in the details of persons appointed including gender, persons with disabilities, persons from the minority and marginalized communities. County Government Act sec 59(1,d) 3. Confirm that the Board has published report required under this section in the County Gazette not later than seven days after the report has been delivered to the county assembly. 4. Carry out other tests of operating effectiveness based on additional requirements of county policies and procedures. |

# **Sub-Process: Recruitment, Selection, Orientation and Induction**

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|  | **Audit Objectives** | **Risks** | **Expected Internal Controls** | **Audit Test** |
| 1. | Ascertain that recruitment is strategically planned, and conducted in a robust and open manner | Collusion between candidates and staff leading to unqualified staff. | * Approved code of conduct * Disclaimer on canvassing during advertisement | **TOD**   * Establish the key requirements of laws, regulations, on code of conduct * If the control is not documented, enquire from process owner how it is meant to be executed.   **TOI**   * Obtain the approved code of conduct * Confirm that the design documented under TOD is implemented as documented. * Walkthrough and document the process flow/map. Note any gaps in implementation   **TOE**   * Confirm all public officers signed the code of conduct upon employment Sec 34 of public officer code of ethics and public service code of conduct and ethic 2016. * In case of suspected breach of the code confirm disciplinary proceedings were instituted. * In case of confirmed breach of the code confirm that the authorized officer took disciplinary action against the public officer. * Confirm that if upon investigation the authorized officer is of the opinion that civil or criminal proceedings should be preferred proceedings. against a public officer, the authorized officer refer the matter to— the Ethics and Anti-Corruption Commission; the Attorney-General; the Director of Public Prosecutions as per Sec 34 of public officer code of ethics and public service code of conduct and   ethic 2016.  Confirm if disclaimers on canvassing are issued during advertisement |
|  |  | Employing staff with fake certificates | * Authentication from relevant academic and professional bodies | **TOD**   * Establish the key requirements of laws, regulations, on authentication of certificates * If the control is not documented, enquire from process owner how it is meant to be executed.   **TOI**   * Obtain approved procedure on authentication of certificates * Confirm that the design documented under TOD is implemented as documented. * Walkthrough and document the process flow/map. Note any gaps in implementation   **TOE**   * Confirm existence of dully stamped leadership and Intergrity Act, 2012 self declarion forms * Confirm existence of authentication reports   In compliance with PSC Circular Ref: PSC/ADM/13(45)   * In case of suspected breach of the requirement ofn authentication confirm whether disciplinary proceedings were instituted and action taken. |

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|  | **Audit Objectives** | **Risks** | **Expected Internal Controls** | **Audit Test** |
|  |  | * Uncompetitive recruitment process. | * advertisement of vacant positions for wider coverage | **TOD**   * Establish the key requirements of laws, regulations, on preparation, approval and reporting of advetisements * If the control is not documented, enquire from process owner how it is meant to be executed.   **TOI**   * Obtain the approved advertisements * Confirm that the design documented under TOD is implemented as documented. * Walkthrough and document the process flow/ map. Note any gaps in implementation   **TOE**   * Establish if the developed annual recruitment plan is forwarded to the county public service board at the |

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|  | **Audit Objectives** | **Risks** | **Expected Internal Controls** | **Audit Test** |
|  |  |  |  | beginning of each financial year to enable it plans to fill the vacancies. **Human Resources Policies and Procedures (HRPP) Manual sec part II sec B.2(2)**   * Establish that the annual recruitment plan aligns with annual HR plan **HRPP Manual sec part II sec B.2** * **Ascertain whether the advertisement complies with section 37 (1) of the Public Service Commission Act, 2017 on whether wider circulation** |
|  |  | * Overcrowding and populated designation/ job Groups. * Lack of value for money | * Approved staff establishment * Approved career progression guidelines | **TOD**   * Establish the key requirements of laws, regulations, on declaration, approval and reporting of vacancy. * If the control is not documented, enquire from process owner how it is meant to be executed.   **TOI**   * Obtain the approved departmental declaration of vacancy. * Obtain county public board approved vacancies. * Confirm that the design documented under TOD is implemented as documented. * Walkthrough and document the process flow/ map. Note any gaps in implementation   **TOE**  Obtain sample appointments and test for the following;   * Establish that the chief officer/ director of the department declares all vacant posts in to the Public Service board in accordance with the procedures (**HRPP Manual sec part II sec B.3(1)) and approved staff establishment** * Confirm that the Public Service board considers requests for approval of declaration of vacancies forwarded by the Authorized Officer upon recommendation. **HRPP Manual sec part II sec B.3(3)** * Confirm that Recommendations for filling vacancies   in Job Group ‘M’ and above in an acting capacity adhere to the provisions of the law. |

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|  | **Audit Objectives** | **Risks** | **Expected Internal Controls** | **Audit Test** |
|  |  | * Advert not reaching the potential applicants. * Low turnout of applicants. | * Wider circulation of advertisement | **TOD**   * Establish the key requirements of laws, regulations, on approval for advertisement of vacancies. * If the control is not documented, enquire from process owner how it is meant to be executed.   **TOI**   * Obtain the list of approved vacancies for advertisement of the county public service board. * Obtain copy of the advertisement * Confirm that the design documented under TOD is implemented as documented. * Walkthrough and document the process flow/ map. Note any gaps in implementation   **TOE**   * Establish each position to be filled, a formal job or job specification is addressed. **HRPP Manual sec part II sec B.3(1)** * Establish that the Job adverts state the nature, terms and conditions of employment, including grade or salary if appropriate **HRPP Manual sec part II sec B.4(1)** * Establish that the advert of all vacant posts reaches the widest pool of potential applicants and allow for at least twenty one (21) days before closing the advert. **HRPP Manual sec part II sec B. 4(1) and see, Employment act. Part ii 4(a),** * Establish that the advert has the following details:   + the title of the post,   + number of vacancies,   + job description, |

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|  | **Audit Objectives** | **Risks** | **Expected Internal Controls** | **Audit Test** |
|  |  |  |  | * person specification and * The proposed remuneration. * Confirm the advert is delivered in soft copy to the director HR and Public Service board to be posted in website. **HRPP Manual sec part II sec B.4(2)** |
|  |  | * Lack of representation of diversity * management overrides * defective job description | * Emphasis on diversity on advertisements * Balanced shortlisting committee and Interview panel | **TOD**   * Establish the key requirements of laws, regulations, on interview for advertised vacancies. * If the control is not documented, enquire from process owner how it is meant to be executed.   **TOI**   * Sample one recruitment process and obtain the shortlisting committee and interviewing panel reports. * Confirm that the design documented under TOD is implemented as documented. * Walkthrough and document the process flow/ map. Note any gaps in implementation   **TOE**   * Confirm that the closure of the applications submission was adhered to. * Confirm interviewees applied for employment manually or online. * Establish that the shortlisting committee and interviewing panel for the advertised vacancies were formally appointed. * Establish whether declaration of conflict of interest was taken * Verify that short listing was done based on the set criteria as documented in the job specifications. * Confirm that invitations were done for shortlisted candidates to attend interviews and the place and time of interview was well indicated * Confirm that a register was maintained for all those who attended the interviews. * Verify that an interview log was maintained showing the performance and score of every interviewed candidate * Confirm that the panel forwarded a list to the county public service board for appointment |

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|  | **Audit Objectives** | **Risks** | **Expected Internal Controls** | **Audit Test** |
|  |  | * Employment of officers not applied for jobs on offers * Poor service delivery | * Profile reports. * Shortlisting reports * Interview reports | **TOD**   * Establish the key requirements of laws, regulations, on staff appointment * If the control is not documented, enquire from process owner how it is meant to be executed.   **TOI**   * Obtain list of applicants * Confirm that the design documented under TOD is implemented as documented. * Walkthrough and document the process flow/ map. Note any gaps in implementation   **TOE**  Obtain a sample of staff appointed and perform the following tests;   * Confirm that the appointed staff applied for employment manually or online. . **HRPP Manual sec part II B.6** * Verify interview panel records and confirm that the staff were interviewed and proposed for appointment. * Confirm that appointees were issued with the valid letter of offer of appointment, which must be signed before he commences his/her duties as per **HRPP Manual sec part II sec B.7**and include   + The terms and conditions of service.   + particulars of employment which should include the name and address of the   employee, job title, date of |

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|  | **Audit Objectives** | **Risks** | **Expected Internal Controls** | **Audit Test** |
|  |  |  |  | commencement of appointment, terms and duration of employment, place of work, remuneration, terms and conditions of employment and terms of separation.   * Verify that if the candidate does not accept in writing and take up the appointment within thirty (30) days of the offer the offer of appointment may be withdrawn. * Sample appointments and confirm that the following documents were availed as per **HRPP Manual sec part II sec B.12**   + National identity card;   + Birth Certificate;   + KRA tax PIN;   + Original academic and professional certificates duly authenticated.   + Certificate of good conduct from the Directorate of Criminal Investigations;   + Color Passport size photograph; and   + Bank account details. * Confirm that the officer completed a next-of-kin form on first appointment. * Confirm that the medical examination report by a medical officer is also provided |
|  |  | * Confirmation of appointment letters | **TOD**   * Establish the key requirements of laws, regulations, on confirmation of employment * If the control is not documented, enquire from process owner how it is meant to be executed.   **TOI**   * Obtain a list of officers confirmed in employment * Confirm that the design documented under TOD is implemented as documented. |

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|  | **Audit Objectives** | **Risks** | **Expected Internal Controls** | **Audit Test** |
|  |  |  |  | * Walkthrough and document the process flow/ map. Note any gaps in implementation   **TOE**   * Where vacancies exist in the pensionable establishment, * Confirm candidates recruited to fill such vacancies were appointed on probation for a period of six (6) months. * Confirm that at least one (1) month before the expiry of the probationary period, the Authorized Officer shall consider in the light of the report(s) on the officer’s performance, conduct and capabilities whether or not the officer is suitable for confirmation. * If an officer’s performance is unsatisfactory, confirm he was informed in writing and the probation period may be extended for a maximum period of three (3) months. * Confirm that interventions were employed to address performance gaps If the officer’s performance fails to improve on expiry on the extended probation period, confirm that his probationary appointment is terminated in accordance with the Public Service Commission regulations. **HRPP Manual sec part II sec B.18, sec B14 of County public service human resource manual (2013)** |

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|  | **Audit Objectives** | **Risks** | **Expected Internal Controls** | **Audit Test** |
|  |  | * Inadequate orientation of staff leading to poor service delivery | Appropriate induction policy and procedures in place. | **TOD**   * Establish the key requirements of laws, regulations, on inducting new staff * If the control is not documented, enquire from process owner how it is meant to be executed.   **TOI**   * Obtain the induction policy procedures. * Confirm that the design documented under TOD is implemented as documented. * Walkthrough and document the process flow/ map. Note any gaps in implementation   **TOE**   * Obtain a list of recruited staff and perform the following tests; * Establish induction training was conducted within three (3) months for newly recruited officers and those who have joined the department on transfer, promotion and re-designation. **HRPP Manual sec part II H.6(1)** * Confirm the budget allocation for the training was provided in the approved budget. * Confirm the requisitions for training the staff. * Confirm whether the officers were issued with clear job descriptions |
| 2. |  | * Inadequate staff skills to perform their duties. | * Approved training needs assessment report | **TOD**   * Establish the key requirements of laws, regulations, on preparation and approval of comprehensive training need assessment. * If the control is not documented, enquire from process owner how it is meant to be executed.   **TOI**   * Obtain the approved and reviewed training need assessment reports. |

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|  | **Audit Objectives** | **Risks** | **Expected Internal Controls** | **Audit Test** |
|  |  |  |  | * Confirm that the design documented under TOD is implemented as documented. * Walkthrough and document the process flow/ map. Note any gaps in implementation   **TOE**  Sample trainings undertaken for staff and perform the following test;   * Establish that training was based on Training Needs Assessment which shall be conducted after every assessment period **HRPP Manual sec part II** H.3(1) * Ascertain that the department prepared training projections based on Training Needs Assessment **HRPP Manual sec part II H.3(2)** * Confirm list selected trainees **HRPP Manual sec part II H.3(3)** * Confirm that the Training needs assessments are linked to the strategic plan. * Establish that the Training programs comprise both short and long term courses in specific professions that are intended to impart required knowledge, skills and attitudes to enhance staff performance. **HRPP Manual sec part II H.4(1)** * Establish that there are specific in house training programs which address the identified training needs. In addition training can be provided under institutional training both locally and abroad. **HRPP Manual sec part II H.4(2)** * Confirm that in designing training programs, Departments should ascertain the availability of:-   + Professionally qualified and experienced trainers;   + Training programs that are cost- effective; and |

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|  | **Audit Objectives** | **Risks** | **Expected Internal Controls** | **Audit Test** |
|  |  |  |  | * An effective evaluation and feedback system to assess the impact of training on performance. **HRPP Manual sec part II H.4(2)** |

# **Sub-Process: Performance Management**

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|  | **Audit Objectives** | **Risks** | **Expected Internal Controls** | **Audit Test** |
| 1 | To ascertain that there is a linkage between individual employee performance with the County’s Strategic Plan and Performance agreement. | Individual Performance targets not aligned to county strategic objectives | Approved Strategic Plan  Approved Departmental Annual Work Plans and Signed Performance Agreements | **TOD**  Establish the key requirements of laws, regulations, policies and procedures on Public Service Commission Human Resource Management Policy and Procedures of May 2016 and PSC guidelines on Performance Management.  **TOI**   * Obtain the approved strategic Plan, Departmental annual work plans, Performance agreements, performance appraisal forms * Confirm that the design documented under TOD is implemented as documented. * Walkthrough and document the process flow/ map. Note any gaps in implementation |
|  |  |  |  | **TOE**   * Confirm whether there is an approved Strategic Plan Departmental Annual Work Plans and Performance Agreements |
|  |  |  |  | Ascertain that prior to the beginning of the performance period; HODs prepare work plans based on the county strategic plans from which individual performance targets are derived from and performance Appraisal Agreement based on Sec G.2 (2) of PSC HR Policies and Procedures Manual 2016. |

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|  | **Audit Objectives** | **Risks** | **Expected Internal Controls** | **Audit Test** |
|  |  |  |  | * Ascertain that at the commencement of the review period, supervisors and employees formally meet for the purpose of:   + - 1. Setting performance targets and specific activities against which each employee’s performance will be measured       2. Developing performance agreements.       3. Targets are set as agreed in the cascading session with the supervisor by latest 31st July of each year. Sec G.7 of PSC HR Policies and Procedures Manual 2016 * Ascertain that each employee upon agreement on the targets and the work plan, sign a performance contract with the supervisor and enter the targets into the performance management Tool. Sec G.3 (3) of PSC HR   Policies and Procedures Manual 2016. |
| 2. | To establish whether there is employee participation and involvement in planning, delivery and evaluation of work performance. | Lack of adequate employee participation in the planning, delivery and evaluation process. | Performance Management Committee Report | **TOD**  Establish the key requirements of laws, regulations, policies and procedures on Public Service Commission Human Resource Management Policy and Procedures of May 2016 and PSC guidelines on Performance Management.  **TOI**   * Obtain the Departmental annual work plans, Performance agreements, performance appraisal forms and performance management committee report. * Confirm that the design documented under TOD is implemented as documented. |

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|  | **Audit Objectives** | **Risks** | **Expected Internal Controls** | **Audit Test** |
|  |  |  |  | * Walkthrough and document the process flow/ map. Note any gaps in implementation   **TOE**  **Performance Agreement**   * Confirm that the officers participated in the process of planning delivery and evaluation of work performance * Ascertain that all staff agree on performance targets with their supervisor and complete the Performance targets Forms within three (3) months of employment. Sec G.6 (3) of PSC HR Policies and Procedures Manual 2016 * Check that all promoted/redeployed employees agree on new performance targets with their supervisor and complete the Staff Performance Appraisal Forms within one (1) month of promotion/redeployment. Sec G.6   (4) of PSC HR Policies and Procedures Manual 2016 |
| 3. | To establish that performance management processes is carried out in compliance with the law | Ineffective performance management processes | Approved Performance Management Guidelines  Rewards and Sactions Policy | **TOD**   * Establish the key requirements of laws, regulations, policies and procedures on Public Service Commission Human Resource Management Policy and Procedures of May 2016 and PSC guidelines on Performance appraisal system.   **TOI**   * Obtain the approved performance Management Policy and the Performance Management Review Committee minutes. |

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|  | **Audit Objectives** | **Risks** | **Expected Internal Controls** | **Audit Test** |
|  |  |  |  | * Obtain the Departmental annual work plans, Performance agreements, performance appraisal forms/system. * Confirm that the design documented under TOD is implemented as documented. * Walkthrough and document the process flow/ map. Note any gaps in implementation   **TOE**  **Performance Appraisal Process/System**   * Ascertain that the PMRC has been properly constituted in line with the PM Policy & PSC guidelines on performance management with clear terms of reference. Sec G.16 of PSC HR Policies and Procedures Manual 2016 and PSC SPAS Guidelines 2016 * Ascertain that sufficient training on the Performance Appraisal System is provided to all employees by Human Resources Department to ensure all staff understands what is expected of them at the end of the appraisal period. PSC SPAS Guidelines 2016 * Check that the Staff and supervisors are accordingly advised on the tool in use and also sensitized on how to effectively use the performance appraisal tool. PSC SPAS Guidelines 2016 * Ascertain that performance appraisal scores rated below average and outstanding are moderated by the PMRC and feedback given   to the employees. Section A.17 (iv) PSC HR Policies and Procedures Manual 2016 |

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|  | **Audit Objectives** | **Risks** | **Expected Internal Controls** | **Audit Test** |
|  |  |  |  | * Ascertain that employee assesses their own performance first, and then jointly review the assessment with their respective Supervisors. * Check that employees are allowed to comment on the ratings before the review forms are submitted to the Head of Department. Section   G.12 and G.13 PSC HR Policies and procedures Manual 2016.   * Ascertain that formal & informal feedback/planning/development discussions are undertaken (on a weekly/monthly/quarterly basis as agreed) for continuous support and feedback and the supervisor is responsible for ensuring this happens. Section G.10 PSC HR Policies and Procedures Manual 2016. * Ascertain that two formal performance dialogues (between employees and supervisor) are carried out in a financial year   i.e. mid-year review for the performance period of July – December and end of year review for the performance period of January  – June. Section G.8, G.12 and G.13 PSC HR Policies and Procedures Manual 2016.   * Check that all appeals against performance appraisals are submitted within two weeks after receipt of feedback on performance and backed by relevant evidence. Section G.19 PSC HR Policies and Procedures Manual 2016. * Ascertain that in case employees make appeals in relation to the performance scores, such appeals are dealt with by the Accounting   Officer for Non-Management employees and |

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|  | **Audit Objectives** | **Risks** | **Expected Internal Controls** | **Audit Test** |
|  |  |  |  | by County Human Resource Advisory Committee for Management employees. Section A.15 and A.17 PSC HR Policies and Procedures Manual 2016.   * Ascertain that in instances where an employee is promoted or changes jobs within the county before the performance dialogue review date, a performance review will be done before the employee takes up the new position. PSC SPAS Guidelines 2016 * Ascertain that for employees performing below the defined performance targets as per the performance agreement, a **Performance Improvement Plan** is developed and signed off by both employee and supervisor. Section   A.17 (vi) PSC HR Policies and Procedures Manual 2016.   * Check that any changes, additions or removal of performance targets are made only when there have been significant changes in the nature of functions carried out by the Appraisee and which may necessitate revision of performance targets. Section 3.7 PSC SPAS Guidelines 2016 * Ascertain that upon conclusion of the performance management process, all performance appraisal records are filled in the employees’ confidential file. * Ascertain that in the event the employee is transferred or deployed to another   department, he/she is appraised on a pro-rata basis. Section 3.7 PSC SPAS Guidelines 2016 |

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|  | **Audit Objectives** | **Risks** | **Expected Internal Controls** | **Audit Test** |
|  |  |  |  | * Carry out other tests of operating effectiveness aligned to specific county   policies, procedures, service delivery standards. |
| 4. | **Rewards and Sanctions**  To ascertain the effectiveness of the reward and sanctions framework. | Failure to implement the rewards and sanction policy | Approved Rewards and Sanctions Policy  Reward & Recognition committees Report | **TOD**  Establish whether the key requirements of laws, regulations, policies and procedures on Public Service Commission Human Resource Management Policy and Procedures of May 2016 & Performance Rewards and Sanctions framework for the Public Service, May 2016.  **TOI**   * Obtain the Approved Rewards and Sanctions policy, Reward and Recognition Committee minutes and documented Reward Criteria. * Confirm that the design documented under TOD is implemented as documented. * Walkthrough and document the process flow/ map. Note any gaps in implementation   **TOE**   * Ascertain that the Reward and Recognition Committees are properly constituted in line with the SRC Framework for Recognizing Productivity And Performance In The Public Service, 2021 and Chapter 4 PSC Rewards and Sanction Framework 2016 * Ascertain that the process of rewards commences from receipt of nominations from departmental Reward committees. Chapter 3 PSC Rewards and Sanction Framework 2016 * Ascertain that vetting and selection of recipients is based on the approved reward criteria. Chapter 3   PSC Rewards and Sanction Framework 2016 |

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|  | **Audit Objectives** | **Risks** | **Expected Internal Controls** | **Audit Test** |
|  |  |  |  | * Ascertain that the following criteria are used for nomination of employees for the recognition awards: -   1. Performance   2. Customer service   3. Length of service   4. Teamwork   5. Extra curricula activities that enhance the image of the company   6. Community service   7. Any other criteria that the Corporate Recognition Committee may determine. Chapter 3 PSC Rewards and Sanction Framework 2016 * Ascertain that the Accounting Officer on the recommendation of the PMRC and Rewards Recognition Committees (RRC) rewards excellent performance and apply the appropriate intervention in accordance with the Rewards and Sanction Framework. Chapter 3 PSC Rewards and Sanction Framework 2016 * Ascertain that Members of the RRC & Performance Management Review Committee does not discuss or make recommendations in respect of their own performance reports. Chapter 4 PSC Rewards and Sanction Framework 2016 * Ensure that the Human Resources Advisory Committee completes the Performance Appraisal reports for the members of the Rewards Recognition Committees. Chapter 4   PSC Rewards and Sanction Framework 2016 |

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|  | **Audit Objectives** | **Risks** | **Expected Internal Controls** | **Audit Test** |
|  |  |  |  | * Ascertain that employees serving a notice of termination of service or disciplinary process are disqualified from the reward and recognition process. Section Chapter 3 PSC Rewards and Sanction Framework 2016 * Ascertain that the performance appraisal reports are used as a basis for placement, promotion and mobility of the employees within the County. Chapter 3 PSC Rewards and Sanction Framework 2016   Carry out other tests of operating effectiveness aligned to specific county policies, procedures, service delivery standards  **Audit Criteria**   1. Human Resource Policies and Procedures Manual for the Public Service , May 2016 2. Performance Rewards and Sanctions framework for the Public Service, May 2016 3. Guidelines to the Staff Performance Appraisal System (SPAS) in the Public Service, May 2016 4. Public Service Commission Circulars 5. Framework for Recognizing Productivity and Performance in the Public Service, SRC 2021 |

# **Sub-Process: Training and Development**

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|  | **Audit Objectives** | **Risks** | **Expected Internal Controls** | **Audit Test** |
| 1 | To ascertain that training  and development focuses on identification of | Mismatch between  training undertaken and the needs assessment | Approved Performance Appraisal Reports  Approved Training needs Assessment Plan | **TOD**   * Establish whether the key requirements of laws, regulations, policies and procedures on Public Service |

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|  | **Audit Objectives** | **Risks** | **Expected Internal Controls** | **Audit Test** |
|  | training needs |  |  | Commission Human Resource Management Policy and Procedures of May 2016, PSC guidelines on managing training in the public service of 2017 and PSC guideline on bond on training for public servants of July 2018  **TOI**   * Obtain the approved performance appraisal report, training needs assessment plan and approved training and development plan amongst other documents * Confirm that the design documented under TOD is implemented as documented. * Walkthrough and document the process flow/ map. Note any gaps in implementation   **TOE**   * **Training Needs Assessment Plan** * Ascertain if staff were engaged during the training needs assessment through formal requests vide a defined template. Section 3.1 PSC guidelines on managing training in the public service of 2017 * Ascertain whether training needs assessment or identification has been undertaken by the departments after every three years and a report prepared and filed. H.3 PSC HR Policies and Procedures Manual 2016. * Ascertain that the training need is as per the performance evaluation reports * Carry out other tests of operating effectiveness   aligned to specific county policies, procedures, service delivery standards |
| **2.** | To establish that a training development plan was prepared and | Non-implementation of the training plan | Approved Training and Development Plan  Approved training budget | **TOD**   * Establish whether the key requirements of laws, regulations, policies and procedures on PSC HR   Policies and Procedures of May 2016, PSC guidelines |

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|  | **Audit Objectives** | **Risks** | **Expected Internal Controls** | **Audit Test** |
|  | Implemented. |  |  | on managing training in the public service of 2017 and PSC guideline on bond on training for public servants of July 2018  **TOI**   * Obtain the approved training committee minutes, training and development plan, training evaluation report, HRD quarterly reports and training certificates amongst other documents. * Confirm that the design documented under TOD is implemented as documented. * Walkthrough and document the process flow/ map. Note any gaps in implementation   **TOE**   * + Ascertain that the training committee met on a regular basis and cite minutes of their meetings. Section 4.2.1. PSC guidelines on managing training in the public service of 2017.   + Ascertain that the training undertaken during the period under review is as per approved training plan and training committee recommendations. Section   4.1.1. (v) PSC guidelines on managing training in the public service of 2017.   * Ascertain that the recommendations of the training committee were acted upon. Section 2.8 PSC guidelines on managing training in the public service of 2017. * Ascertain that Accounting Officer approves course attendance both for local and foreign training on   the recommendation of the County Human Resource Advisory Committee (CHRAC). Section 2.8 |

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|  | **Audit Objectives** | **Risks** | **Expected Internal Controls** | **Audit Test** |
|  |  |  |  | PSC guidelines on managing training in the public service of 2017.   * Confirm that the County does not sponsor serving employees for undergraduate programs but through affirmative action programs, the county recommends sponsorship of employees for relevant undergraduate degree programs, based on identified training needs. Section H.9 (2) (4) PSC HR Policies and Procedures Manual 2016. * Confirm that the County supports and approved training at Masters level for employees requiring the skills at this level for performance and career progression as prescribed in the career progression guidelines. Section H.10 PSC HR Policies and Procedures Manual 2016. * Confirm that the County does not support employees for second master’s degree programs. Section H.10 PSC HR Policies and Procedures Manual 2016. * Confirm that employees wishing to pursue the PhD under the self-sponsorship arrangement are approved on condition that;   1. the area of study is relevant to their duties,   2. he/she has completed two (2) years’ service   since the last long course and   * 1. The approval does not provide for reimbursement of training expenses. Section   H.11 PSC HR Policies and Procedures Manual 2016.   * Ascertain that for employees sponsored for management development courses and Professional / Technical Courses, they met the   following criteria: |

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|  | **Audit Objectives** | **Risks** | **Expected Internal Controls** | **Audit Test** |
|  |  |  |  | 1. Have served the County for a period of more than one year 2. Have no pending disciplinary action 3. The course was within employees’ job   responsibilities and career path   1. The course was recommended by the line manager, the Training and Development Committee and approved by the Accounting Officer. 2. There was adequate budget to finance the training.  * From a sample of staff courses held overseas, ascertain that such courses are not available locally or were undertaken for purposes of exposure and skills exchange with other   countries. |
| **3.** | To confirm that the County obtained value for money in the trainings undertaken. | No value for money for the training undertaken | Training impact assessment report | **TOD**   * Establish whether the key requirements of laws, regulations, policies and procedures on PSC HR Policies and Procedures of May 2016, PSC guidelines on managing training in the public service of 2017 and PSC guideline on bond on training for public servants of July 2018   **TOI**   * Obtain the approved training committee minutes, training and development plan, training evaluation report, HRD quarterly reports and training certificates amongst other documents. * Confirm that the design documented under TOD is implemented as documented. |

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|  | **Audit Objectives** | **Risks** | **Expected Internal Controls** | **Audit Test** |
|  |  |  |  | * Walkthrough and document the process flow/ map. Note any gaps in implementation   **TOE**   * Ascertain that the training and evaluation report covers relevance, coverage, quality of trainers and any other attribute that would assist in evaluating the training program. Section 8.1 PSC guidelines on managing training in the public service of 2017. * Evaluate whether the staff performance appraisal proposed interventions more so where training was recommended, this has been aligned with the trainings undertaken during the period under review for the sampled staff files. Section 8.2 PSC guidelines on managing training in the public service of 2017. * Confirm that in designing training programs, the HRD confirmed the availability of: -   1. Professionally qualified and experienced trainers;   2. Training programs are cost effective; and   3. An effective evaluation and feedback system to assess the impact of training on performance. Section H.4 (3) PSC Policies and Procedures Manual 2016. * Ascertain that Quarterly reports are prepared by HRD on all training undertaken in the county and the same submitted to the CHRAC on a timely basis. Section 2.6 PSC guidelines on managing training in the public service of 2017 * Ascertain that employee upon completion of courses, submits course certificates and training reports to the HRD within two weeks upon |

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|  | **Audit Objectives** | **Risks** | **Expected Internal Controls** | **Audit Test** |
|  |  |  |  | completion of the training. Section 4.1 PSC guideline on bond on training for public servants of 2018.   * For a sample of course certificates and training reports submitted, ascertain that HRD develops, update and maintain a skills inventory database for all employees in the County for purposes of identifying the available, and the required skills. Section 2.9 PSC guidelines on managing training in the public service of 2017. * Carry out other tests of operating effectiveness aligned to specific county policies, procedures,   service delivery standards |
| 4. | To ascertain that training Bond is implemented as required in the Guidelines on the Bond of training of public servants. | The County not benefiting from the investment on training due staff exits | Training Bond status report | **TOD**   * Establish whether the key requirements of laws, regulations, policies and procedures on PSC HR Policies and Procedures of May 2016, PSC guidelines on managing training in the public service of 2017 and PSC guideline on bond on training for public servants of 2018   **TOI**   * Obtain the approved training bond status report, training and development plan, training evaluation report, HRD quarterly reports and training certificates amongst other documents. * Confirm that the design documented under TOD is implemented as documented. * Walkthrough and document the process flow/ map. Note any gaps in implementation   **TOE** |

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|  | **Audit Objectives** | **Risks** | **Expected Internal Controls** | **Audit Test** |
|  |  |  |  | * Ascertain that employees are bonded (the bond amount is equal to the cost/period of the training) for those proceeding on approved courses of training locally or abroad lasting six (6) months and above to enable the County benefit adequately from its investment in training. Section 2.1 PSC guideline on bond on training for public servants of 2018. * Ascertain that in instances of default, the bondee and/or surety was redeemed in line with bond training guidelines. Section 2.3 PSC guideline on bond on training for public servants of 2018. * Ascertain that employee who attends a long- term course lasting over six (6) months and above, works for two (2) years before he/she can qualify for selection for another long course. Section 2.3 PSC guideline on bond on training for public servants of 2018. * Ascertain that employee refund the county, any sums paid to him for training purposes under the following circumstances:   1. Through their own acts of omission or commission, unsatisfactory conduct and general indiscipline, displays unsatisfactory progress, and is consequently discontinued from the training course.   2. If he/she fails to return to work upon completion of his training course. * Carry out other tests of operating effectiveness   aligned to specific county policies, procedures, service delivery standards |

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|  | **Audit Objectives** | **Risks** | **Expected Internal Controls** | **Audit Test** |
| 5. | To ascertain that industrial attachment and internship placements are done as per the provision of the law. | Industrial attachment and internship placement not fairly provided | Industrial attachment and Internship placement files | **TOD**   * Establish whether the key requirements of laws, regulations, policies and procedures on PSC HR Policies and Procedures of May 2016, PSC guidelines on managing training in the public service of 2017 and PSC guideline on bond on training for public servants of 2018   **TOI**   * Obtain the approved industrial attachment files and internship file amongst other documents. * Confirm that the design documented under TOD is implemented as documented. * Walkthrough and document the process flow/ map. Note any gaps in implementation * Obtain a sample of students on Industrial Attachment and ascertain that the duration of the attachment is for a maximum period of three (3) months and not renewable. Section H.21 PSC HR Policies and Procedures Manual. * For employees on internship, ascertain that internship is undertaken in accordance with County HR Policies and Procedures Manual and PSC guidelines on Internship and that it does not exceed one (1) year. Section H.21 PSC HR Policies and Procedures Manual. * Carry out other tests of operating effectiveness aligned to specific county policies, procedures, service delivery standards   **Audit Criteria:** |

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|  | **Audit Objectives** | **Risks** | **Expected Internal Controls** | **Audit Test** |
|  |  |  |  | * PSC Human Resource Policies and Procedures Manual, 2016 * Guidelines On Managing Training in The Public Service, 2017 * Public Service Training Bond Guidelines, 2018 * Best Practices on Managing Training and Development. |

# **Sub-Process: Compensation and Benefits**

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|  | **Audit Objectives** | **Risks** | **Expected Internal Controls** | **Audit Test** |
| 1. | To determine the bonafide employees of the county government. | * Ghost workers | * Approved staff list, establishment * Biometric clock in system | **TOD**   * Establish the key requirements of laws, regulations, on Approved staff list, establishment and organogram * If the control is not documented, enquire from process owner how it is meant to be executed.   **TOI**   * Obtain the current Approved staff list, establishment and organogram Confirm that the staff establishment and organogram is implemented as documented. * Walkthrough and document the organization structure. Note any gaps in implementation   **TOE**   * Reconcile the biometric report with the payroll list in the IPPD system * Reconcile the approved staff list with the approved staff establishment to confirm over/under   employment |

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|  | **Audit Objectives** | **Risks** | **Expected Internal Controls** | **Audit Test** |
|  |  |  | Formal Appointment/recruitment of staff | **TOD**   * Establish the key requirements of laws, regulations, policies and procedures on staff recruitment. * If the control is not documented, enquire from process owner how recruitment is conducted.   **TOI**  Obtain appointment letters of key staff members Confirm if the appointments are in line with the law **TOE**   * Sample appointment letters of key staff and confirm if their appointment is in line with section B9 TO B33 of the PSC HR and procedure manual 2016 and shall contain; the name and address of the employee, job title, date of commencement of appointment, terms and duration of employment, place of work, remuneration, terms and conditions of employment and terms of separation. * Confirm the following appointment documents from the employees file; (i) National identity card; (ii) Birth Certificate; (iii) KRA tax PIN; (iv) Original academic and professional certificates duly authenticated by the issuing authority; (v) Certificate of good conduct from the Directorate of Criminal Investigations; (vi) Color Passport size photograph and (vii) Bank   account details. |

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|  | **Audit Objectives** | **Risks** | **Expected Internal Controls** | **Audit Test** |
|  |  |  |  | * Check whether all employees have unique personal numbers |
| 2 | To establish whether correct and valid amounts of salaries and benefits are paid to the bonafide employees | Loss of funds due to payment of unauthorized benefits | Salary scales/schemes of service  Monthly payroll  Bank Statement | **TOD**   * Establish the key requirements of laws, regulations, policies, procedures and current circulars on payment of salaries and benefits * If the control is not documented, enquire from process owner how payment of salaries and benefits is computed.   **TOI**  Obtain approved payroll payment schedules Confirm if the payroll payment schedules are prepared in line with the law  **TOE**   * Sample a number of appointment letters and check whether; * Correct amount of salary has been captured accurately in the IPPD system as per schemes of services. From the sample of employees selected (these should comprise of different levels of staff), verify the correct computation of salaries (gross salary components and deductions) in consideration of the position occupied, level of education, experience, grade, annual incremental, etc. * Salaries and benefits are computed in accordance with the current circulars for example (phase IV |

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|  | **Audit Objectives** | **Risks** | **Expected Internal Controls** | **Audit Test** |
|  |  |  |  | Salary Review for the County Government Employees at the Executive-1st July 2020)   * Check whether the Human Resources Officer prepares, on a monthly basis, a payroll in accordance with the laws and regulations as advised by the Salaries and Remuneration Commission. * Perform analytical review by comparing current payroll to previous payroll. * Check whether the payroll has been approved by the responsible Accounting Officer * Compare the amount budgeted for and actual amount paid on salaries and obtain explanations for differences. * Confirm the completeness of the individual personnel file with supporting documents such as contracts, letter of appointment, public service salary scale, etc. as per section B.12 of the PSC HR Policies and procedure manual 2016. * Check whether statutory deductions, such as PAYE, social security fund, medical insurance etc. are calculated at the correct rate and remitted to relevant authorities by the due date. * Check that SRC circulars has been communicated to all staff * Verify existence of salary advances and confirm procedure of issuance and recovery in line with section C6 of the PSC HR Policies and procedure manual 2016. |

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|  | **Audit Objectives** | **Risks** | **Expected Internal Controls** | **Audit Test** |
|  |  |  | Pay Change Advices (PCAs) | **TOD**   * Establish the key requirements of policy and procedures on PCAs * If the control is not documented, enquire from process owner how it is meant to be executed.   **TOI**   * Obtain the current Approved Pay Change Advice file, and Confirm that the PCAs are approved as documented * Walkthrough and note any gaps in implementation of PCAs   **TOE**   * Check whether the PCAs are properly authorized computed and are for the existing employees of the county. * Check whether all PCAs are serially numbered, registered and filed * Confirm that adequate controls exist for issuance, authorization, computation and movement of PCAs * Establish whether there were any payroll changes that were executed without approved PCAs |
| 3. | To establish whether all statutory deductions are properly computed and timely paid to the correct authorities | * Penalties and fines | Approved monthly payroll payment schedules  Monthly payroll reconciliation | **TOD**   * Establish the key requirements of policy and procedures on statutory deductions * If the control is not documented, enquire from process owner how it is meant to be executed.   **TOI**   * Obtain the approved monthly payroll payment schedules * Walkthrough and note any gaps in computation and payment of statutory deductions |

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|  | **Audit Objectives** | **Risks** | **Expected Internal Controls** | **Audit Test** |
|  |  |  |  | **TOE**   * Verify that all deductions are properly supported * Verify that the statutory deductions were timely submitted to the relevant authorities * Establish whether there are any penalties paid in the previous months in lieu of nonpayment of statutory deductions. * Verify whether there are monthly reconciliations with the relevant bodies |
| 4. | Assess whether there’s equity in administration of other non-financial benefits.  (such as Allocation of Government houses, Government Mortgage and Car loan scheme, Medical Benefits, eligibility for transport, transport facilities on bereavement, terminal benefits, mandatory  retirement benefits, retirement on medical grants, retirement on abolition of offices, death benefits) | * Skewed/discrimin atory administration of Government benefits | Approved policies on administration of government benefits | **TOD**   * Establish the key Approved policies on administration of government benefits * If the control is not documented, enquire from process owner how the benefits are administered. **TOI** * Obtain the current Approved policies on administration of government benefits and confirm whether they have been implemented as documented. * Walkthrough and document the administration process. Note any gaps in implementation   **TOE**   * **Allocation of Government houses** * Check whether the occupation of government houses have been duly authorized to bonafide staff members and paid on prevailing market rates (section D1 of the PSC HR Policies and procedure manual 2016.) * **Medical Benefits**   Verify that The Government has established a Medical  Insurance Cover to provide medical benefits for Civil Servants, their spouses and dependent children and is |

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|  | **Audit Objectives** | **Risks** | **Expected Internal Controls** | **Audit Test** |
|  |  |  |  | effective and employees get value for money (section D4 of the PSC HR Policies and procedure manual 2016.)  other benefits  Verify whether administration of administration of government benefits comply with relevant policies |

# **Sub-Process: Disciplinary and Grievances**

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|  | **Audit Objectives** | **Risks** | **Expected Internal Controls** | **Audit Test** |
| 1. | To establish whether there are Defined standard procedures and uniformity in handling disciplinary cases | * Litigation by aggrieved employees | Approved Disciplinary manual | **TOD**   * Establish the key requirements of laws, regulations and disciplinary procedures manuals * If the control is not documented, enquire from the process owner how disciplinary processes are undertaken   **TOI**   * Obtain the Approved Disciplinary manual * Confirm that the design documented under Approved Disciplinary manual is implemented as documented. * Walkthrough and document the process flow/ map. Note any gaps in implementation   **TOE**   * Sample some disciplinary cases and confirm whether the standard disciplinary process has been applied as dictated by section 4.0 of PSC Discipline Manual May 2016 illustrated below; |

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|  | **Audit Objectives** | **Risks** | **Expected Internal Controls** | **Audit Test** |
|  |  |  |  | 1. Disciplinary cases dealt with under delegated powers shall be processed through the respective Human Resource Management Advisory Committee. 2. If criminal proceedings are instituted against an officer or where an officer has been acquitted of a criminal charge in a court of law, the Authorized Officer shall not be prevented from dismissing him or otherwise punishing him on any other charge arising out of his conduct in the matter. 3. Where an officer has been charged with desertion of duty, the letter shall be addressed to his/her last known address by registered mail. 4. There should be proper framing of charges with full particulars of the case including the applicable provision of the Constitution, legislation or code of conduct alleged to have been breached. 5. The officer should be notified in writing, be given the particulars of the misconduct as preferred and reasonable opportunity to respond to the allegations. 6. Thorough investigation of an alleged offence shall be undertaken before any disciplinary action is taken. 7. Application of other interventions in resolving discipline cases such as counseling and dispute resolution mechanisms. 8. Right of appeal and application for review of disciplinary related decisions. 9. Disciplinary cases shall be dealt with promptly and finalized within a period of six (6) months. Where it is found impracticable to do so the Authorized Officer shall report individual cases to the Public Service Commission explaining the reason for the delay. |

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|  | **Audit Objectives** | **Risks** | **Expected Internal Controls** | **Audit Test** |
| 2. | To establish whether due process on disciplinary procedures were followed | * Litigations * Unfair dismissal | Approved Disciplinary policy  Disciplinary Committee Reports | **TOD**   * Establish the key requirements of laws, regulations and disciplinary procedures * If the control is not documented, enquire from process owner how disciplinary processes are undertaken   **TOI**   * Obtain a staff personnel file * Confirm that the design documented under Approved Disciplinary manual is implemented as documented. * Walkthrough and document the process flow/ map. Note any gaps in implementation   **TOE**   * Sample some staff personnel files and confirm whether the specific provisions process has been applied as per section 4.1(a) of PSC Discipline Manual May 2016, which requires an officer to be given a verbal warning before a written warning. * Establish whether the detailed disciplinary process has been adhered to as illustrated below;   1. **Interdiction**   Confirm whether provisions of section 4.2 of the PSC Discipline Manual May 2016 has been followed and documented in the personnel file   * 1. **Suspension**   Confirm whether provisions of section 4.3 of the PSC Discipline Manual May 2016 has been followed and documented in the personnel file |

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|  | **Audit Objectives** | **Risks** | **Expected Internal Controls** | **Audit Test** |
|  |  |  |  | **c) Summary Dismissal**  Confirm that the provisions of section 4.6 of the PSC Discipline Manual May 2016 have been adhered to. These include but not limited to the following:   1. Negligence of duty; 2. Intoxication during working hours; 3. Using abusive or insulting language or behaving in a manner likely to cause a breach of the peace; 4. Insubordination; 5. Criminal conviction; 6. Incarceration for more than fourteen (14) days following   arrest for cognizable offence;   1. Willful destruction of government property; 2. Theft by public servant; 3. Unauthorized use or disclosure of confidential information; 4. Falsification of information or references on appointment; and 5. Acceptance of any bribe, secret profit or unauthorized commission.    1. **Retirement in the Public Interest**   Confirm whether provisions of section 4.5 of the PSC Discipline Manual May 2016 has been followed and documented in the personnel file.   * 1. **Appeal or application for Review**   Confirm whether applications for review have been handled as provisions of section 5.1 of the PSC Discipline Manual May 2016 |

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|  | **Audit Objectives** | **Risks** | **Expected Internal Controls** | **Audit Test** |
| 3. | To establish whether staff have been sensitized and are aware of the code of conduct | * violation of code of conduct | Signed code of conduct  Staff Induction reports | **TOD**   * Establish the key requirements of laws, regulations and code of conduct * If the control is not documented, enquire from process owner how staff induction, sensitization and training is carried out   **TOI**   * Obtain a staff personnel file * Confirm that the design documented under staff induction, sensitization and training as been followed * Walkthrough and document the process flow/ map. Note any gaps in implementation   **TOE**   * Sample some staff personnel files and confirm whether the specific provisions process has been applied as per section H (4) of Human Resource Policies and Procedures Manual for the Public Service2016, Which requires newly recruited or transferred officers must be inducted within three (3) months of joining public organizations. * Peruse the selected staff files and verify whether;   1. staff have been issued with the relevant materials   e.g. Human Resource Policies and Procedures Manual for the Public Service2016 and the Code of Regulations  b) There is evidence of induction training i.e. induction/training certificates   * sample staff files and ascertain whether they signed the code conduct |

# **Sub-Process: Staff Separation**

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|  | **Audit Objectives** | **Risks** | **Expected Internal Controls** | **Audit Test** |
| 1. | To check compliance with relevant laws and regulations in the processing and reporting of employee exits from the County. | * Litigation from non- compliance procedures on processing and reporting of employee exits | Policy on separation | **TOD**   * Establish whether there are provisions or key requirements on employee exits and whether they have been documented. * If the control is not documented, enquire from process owner how it is meant to be executed   **TOI**   * Obtain the Policy on separation and confirm that it is developed and implemented as documented. * Walkthrough and document the process flow/ map. Note any gaps in implementation   **TOE**  Select a sample of employee exiting and perform the following test;   * Ascertain the form of exiting (PSC Human Resource policies and procedures manual for the public service D.18) * Confirm whether the procedures for the various forms of exit were complied with(PSC Human Resource policies and procedures manual for the public service D.18 – D26) * Confirm whether in a case of resignation the officer gave a one (1) month notice or by paid one month’s gross salary in lieu of such notice (PSC Human Resource policies and procedures manual for the public service D.19) * Confirm whether in a case of resignation for an officer on contract, the resignation was in accordance   with the terms of the contract (PSC Human Resource |

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|  | **Audit Objectives** | **Risks** | **Expected Internal Controls** | **Audit Test** |
|  |  |  |  | policies and procedures manual for the public service D.19)   * Confirm whether in the case of termination of appointment, the termination is undertaken by an Authorized Officer in accordance with the provisions of the officer’s agreement or by giving appropriate period of notice or gross salary in lieu of notice (PSC Human Resource policies and procedures manual for the public service D.20) * Confirm whether in case of mandatory retirement the officer retired from the Service on attaining the mandatory retirement age of 60 years, 65 years for persons with disabilities and/or as may be prescribed by the government from time to time (PSC Human Resource policies and procedures manual for the public service D.21). * Confirm whether in the case of retirement under the   50 year rule, the officer gave a one (1) months’ notice of his intention to retire under the ’50 year’ rule (PSC Human Resource policies and procedures manual for the public service D.22 (3)).   * Confirm whether in the case of retirement under the 50 year rule, the application from officer to retire under the ’50 year’ rule was approved by Authorized officer (PSC Human Resource policies and procedures manual for the public service D.22(5)). * Confirm that certificate of service are issued upon separation (Sec 18) - Employment Act * Verify cutoff date for employee benefits and check whether it conforms employment terms **(Sec 13 – Employment act)** |

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|  | **Audit Objectives** | **Risks** | **Expected Internal Controls** | **Audit Test** |
|  |  |  | Exiting employee clearance procedure | **TOD**   * Establish whether there are provisions or key requirements on clearance procedures on employee exits and whether they have been documented. * If the control is not documented, enquire from process owner how it is meant to be executed   **TOI**   * Obtain the clearance procedure for exiting to confirm that it is developed and implemented as documented. * Walkthrough and document the process flow/ map. Note any gaps in implementation   **TOE**   * Select a sample of employee exiting and perform the following test; * Obtain dully filled clearance form to ascertain that the exiting employee complied with all requirements |
| Placement of Liaison HR officials in every department | **TOD**   * Establish whether there are provisions or key requirements on employee exits and whether they have been documented. * If the control is not documented, enquire from process owner how it is meant to be executed * Establish whether there is an existence of a developed and approved separation policy within the Human resource Manual * Establish there is a clear clearance procedure in place for managing separation. |

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|  | **Audit Objectives** | **Risks** | **Expected Internal Controls** | **Audit Test** |
|  |  |  |  | **TOI**   * Walkthrough and document the process flow/ map. Note any gaps in implementation * Obtain the list of liason Human Resource representatives   **TOE**   * Select a sample and test the following   + Whether clearance procedures has been followed   + Confirm whether certificate of service are issued upon separation (Sec 18) - Employment Act   + Verify cutoff date for employee benefits, Check whether it conforms employment terms   + **Sec 13 –Employment act** |

# **Sub-Process: Staff Welfare**

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|  | **Audit Objectives** | **Risks** | **Expected Internal**  **Controls** | **Audit Test** |
| 1. | To assess availability of administrative structure to manage mortgage and Car loan to employees | * Non-compliance with qualifying conditions set by the mortgage/car loan policy | An approved mortgage and car loan policy | **TOD**   * Establish whether there are provisions or key requirements on employee mortgage and car loan and whether they have been documented. * If the control is not documented, enquire from process owner how it is meant to be executed   **TOI**   * Obtain the policy and confirm that it is implemented as documented. * Walkthrough and document the process flow/ map. Note any gaps in implementation   **TOE**  Obtain the mortgage/car loan policy. From the policy verify that:   * There is evidence of appointment letter of the mortgage and car loan fund administrator/manager * The fund board/management committee is officially appointed (gazette notice/appointment letter) * Where indicated, confirm appointment of a financial institution to manage the fund. Verify the process used whether it complies with the procurement process. * Review the minutes of the management committee for effectiveness and compliance when performing their roles.   (SRC Circular on car loan and mortgage schemes, 17/12 2014) |

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|  | **Audit Objectives** | **Risks** | **Expected Internal**  **Controls** | **Audit Test** |
| 2. | To assess the accessibility of mortgage and car loans to eligible employee | Discriminatory awarding of mortgage and car loans | Approved application form  Board resolution | **TOD**   * Check whether there exists Provisions/guidelines on mortgage and car loan requiring applicants to submit dully filled application forms * If the control is not documented, enquire from process owner how it is meant to be executed   **TOI**   * Confirm that this provisions/guideline is implemented as documented * Walkthrough and document the process flow/ map. Note any gaps in implementation   **TOE**  For a selected sample of approved application forms, perform the following tests:   * Verify that the applications were dully filled as per the provisions/guidelines. * Confirm whether the relevant attachments were submitted. * Confirm that the loan’ intended use indicated was   within the provision of the mortgage policy.   * Confirm that the applicants met the requirements for qualification for the mortgage or car as   provided by the provisions of the policy. |

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|  | **Audit Objectives** | **Risks** | **Expected Internal**  **Controls** | **Audit Test** |
|  |  |  |  | * Confirm that the application was approved and signed by the authorized persons as provided by the policy. * Confirm that the award is in line with the Board Resolution. (Kenyan Const. 2010 Art. 27 (4,5) * For rejected applications, confirm that the reasons for rejection were within the approved policy and the same was communicated to the applicant. |

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|  | **Audit Objectives** | **Risks** | **Expected Internal**  **Controls** | **Audit Test** |
|  |  |  | Approved Disbursement schedules | **TOD**   * Check whether there are existing provisions/ guidelines guiding the disbursement of the mortgage and car loan to beneficiaries. * If the control is not documented, enquire from process owner how it is meant to be executed   **TOI**   * Confirm that this is implemented as documented in the policy by performing a walkthrough of the process and documenting any gaps.   **TOE**   * For a selected mortgage and or car loan beneficiary’s sample, test the disbursement schedule whether the disbursement of the mortgage/car loan was made as per the provisions of the policy. (i.e. whether in full or in instalments) * Confirm that stamp duty and other legal fees are paid by the applicant as stipulated in the policy. |
|  |  |  | Approved Deduction and remittance schedules | **TOD**   * Confirm whether the exists provisions in the policy that guides the deduction and remittance of the mortgage and car loans * If the control is not documented, enquire from process owner how it is meant to be executed.   **TOI**   * Verify that the provisions of the policy on mortgage/car loan deductions and remittance is implemented as documented |

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|  | **Audit Objectives** | **Risks** | **Expected Internal**  **Controls** | **Audit Test** |
|  |  |  |  | * Walkthrough and document the process flow/ map. Note any gaps in implementation   **TOE**  With a selected approved mortgage/car loan sample, test the following:   * + Compliance with the grace period provided as by the policy   + Trace the sample to the payroll deductions and confirm that the correct amount was deducted.   + Confirm timely remittance of the deductions to the fund account.   + Trace the payments to the bank statement |
| 3. | To establish existence of collateral/security to the mortgage/ loan application | Non secured mortgage/car loan.  Loss of funds | Mortgage/car loan policy | **TOD**   * Establish whether there are provisions or key requirements on collateral/security during loan application. * If the control is not documented, enquire from process owner how it is meant to be executed   **TOI**   * Confirm that this is implemented as documented in the policy by performing a walkthrough of the process and documenting any gaps.   **TOE**  With a selected approved mortgage/car loan sample, test the following:   * Confirm whether the collateral documentation were submitted by eligible applicants. * Confirm whether due diligence was done for all the security submitted. * Confirm the existence of valuation reports to support the amount of loan disbursed. * Confirm whether the collateral submitted was sufficient to cover the mortgage/car loan processed.   Criteria.   * Approved mortgage and car loan policy. |
| 4. | To determine whether county has a medical cover in place addressing the employees needs | * Loss of funds due to payment of Premium for non- existent employees * People not covered in the agreement benefitting from the medical cover | Approved Medical cover agreement | **TOD**   * Confirm that there exists provision and key requirements guiding reporting staff medical cover in the county. * If the control is not documented, enquire from process owner how it is meant to be executed.   **TOI**   * Verify that the provisions and key requirements on staff medical cover are implemented in the approved medical cover agreement.   **TOE**  Obtain the Staff medical cover and test the following:   * Confirm that the medical cover agreement is in line with Gazette Notice no. 6516 on remuneration and benefits of state officers of 7th July 2017. |

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|  | **Audit Objectives** | **Risks** | **Expected Internal**  **Controls** | **Audit Test** |
|  |  |  |  | * Confirm that the cover limits complies with SRC Circular SRC/TS/CGOVT/3/61 of 19th December 2014. * Confirm whether number of employees in the agreement is the same as the eligible active employees * Reconcile the list against the latest payroll and note any variance * Recalculate the premium, agree it to the amount paid to the insurance provider   Confirmation of medical utilization statement is in line with list of approved beneficiaries  Select a sample of approved cards in use and test that:   * + They can only be used by the authorized holder ONLY.   + They can be used in all facilities/hospitals as provided for in the insurance contract. * An employee can access their full medical cover as provided in the contract. |
| 5. | To assess accessibility of the cover in medical facilities for the employees | implementation insurance covers with limited access | Service provider agreement | **TOD**   * Confirm that there exists provision and key requirements concerning service provider agreement * If the control is not documented, enquire from process owner how it is meant to be executed.   **TOI**   * sample facilities and walk through the process of identification of the facility and confirm the implementation as per the agreement.   **TOE**   * + Confirm that the Medical Cover agreement has a wider circulation of service providers |

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|  | **Audit Objectives** | **Risks** | **Expected Internal**  **Controls** | **Audit Test** |
| 6. | To ascertain whether eligible employee joined a pension scheme and contributing. | Legal suits arising from omitting eligible employees from pension scheme  Delayed remittances | Monthly Pension Remittance schedules Pensions Application forms | **TOD**   * Confirm that there exists provision and key requirements guiding pension schemes in the county. * If the control is not documented, enquire from process owner how it is meant to be executed.   **TOI**   * Verify that the provisions and key requirements on staff pensions are implemented.   **TOE**  For a selected sample of newly recruited employees, perform the following tests:   * Verify that the employees applied and joined a pension scheme as provided for in the County Government Act sec 132 (2012). * Confirm that the employee was admitted into the pension’s scheme upon confirmation after completion of probation period. (HR POLICIES AND PROCEDURE MANUAL B.18) * Verify that contributions are allocated as provided in the plan agreement/provisions (i.e. 12% employee and 15% employer) as per the pension’s agreement. * Determine whether the employee’ and employer’ contributions have been properly recorded, withheld and remitted timely and recorded in the financial statements. * Reconcile the monthly payroll schedules against   actual remittance made to confirm accuracy |

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|  | **Audit Objectives** | **Risks** | **Expected Internal**  **Controls** | **Audit Test** |
| 7. | To confirm provision of general welfare as provided in the occupational safety and health act 2010; supply of drinking water, washing facilities, accommodation for clothing, facilities for sitting and first-aid. | Legal costs from non- compliance with the OSHA | * welfare provisions- OSHA 91 | **TOD**   * Check whether there is existing guidelines on general welfare provisions in the county (Osha 91)   **TOI**   * Confirm that the guidelines are implemented as documented   **TOE**   * Perform physical check to confirm existence of drinking water, washing facilities, accommodation for clothing, facilities for sitting and first-aid kits. * Confirm that the above facilities are clearly labeled * Interview the employees to confirm awareness on the use of the facilities * Confirm from reports whether frequent checks on the facilities are done. * Confirm that employees working in any machine/process likely to cause ill health/ bodily injury are well trained and adequately supervised.   (OSHA 99 (1-2) |

# **Sub-Process: Health and Safety and Environment**

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|  | **Audit Objectives** | **Risks** | **Expected Internal Controls** | **Audit Test** |
| 1. | To ascertain whether the County has put measures in place to ensure the health and safety of all employees. | * Exposure of workers to health hazards * Noncompliance of regulation may | Approved Health Safety Policy  Trained and equipped fire marshals | **TOD**   * Establish existence of Health and safety policy in compliance with OSHA * Establish the provisions of legal framework on fire fighting equipment * If there is no policy in place enquire from process owner on   mechanism put in place in addressing exposure of workers to health hazards |

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|  | **Audit Objectives** | **Risks** | **Expected Internal Controls** | **Audit Test** |
|  |  | attract sanction from monitoring authorities |  | **TOI**   * Obtain the rules; * Confirm that the design documented under TOD is implemented as documented. * Walkthrough and document the process flow/ map. Note any gaps in implementation.   **TOE**  **Sample location and**   * Confirm that all workers have been inducted on the safety and Health policies * Confirm that all workers are instructed in the safe use of firefighting appliances. ((Fire Risk Reduction) Rules, 2007 rule 21). * Ascertain the existence of fire detection appliances ((Fire Risk Reduction) Rules, 2007 rule 28) * Obtain maintenance records to ascertain that the equipment is inspected and serviced at least once every twelve months. ((Fire Risk Reduction) Rules, 2007 rule 30) * Confirm the existence of firefighting appliances ((Fire Risk Reduction) Rules, 2007 rule 29). * Obtain maintenance records to ascertain that the equipment is inspected and serviced at least once every twelve months. ((Fire Risk Reduction) Rules, 2007 rule 30) * Confirm that the organization has a water storage of at least 10,000 litres capable of assisting putting out fire (OSHA S. 33) |
|  |  |  | Safety and Health Committees | **TOD**  Establish the rules on Safety and Health Committees   * If there are no rules on Safety and Health Committees enquire from process owner about Safety and Health Committees.   **TOI**   * Obtain one equipment; * Confirm that the design documented under TOD is implemented as documented. * Walkthrough and document the process flow/ map. Note any gaps in implementation.   **TOE**   * Ascertain the establishment of Safety and Health Committees within the Department. (Safety and heal**t**h committees) Rules, 2004 rule 4. * Confirm that the Committee is formed as per the rules. (Safety and heal**t**h committees) Rules, 2004 rule 4. * Confirm that the Committee has been trained and equipped with the necessary safety tools |

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|  | **Audit Objectives** | **Risks** | **Expected Internal Controls** | **Audit Test** |
|  |  |  | Fire Drills  Fire Drill Reports | **TOD**   * Establish the key requirements of the guidelines, * If the control is not documented, enquire from process owner how it is meant to be executed.   **TOI**   * Obtain the approved guidelines on fire drills. * Confirm that the design documented under TOD is implemented as documented. * Walkthrough and document the process flow/ map. Note any gaps in implementation   **TOE**  **Sample locations and;** |

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|  | **Audit Objectives** | **Risks** | **Expected Internal Controls** | **Audit Test** |
|  |  |  |  | Establish whether there exists fire escape exits in the buildings (OSHA (Fire Risk Reduction) Rules, 2007 **rule**.17   * Confirm that the fire escape exits are well laid, labelled and maintained (The Factories and Other Places of Work   (Fire Risk Reduction) Rules, 2007 **rule**.17 (2)   * Check that there exists a means of communication in the event of fire ((Fire Risk Reduction) Rules, 2007 rule. 26 * Establish whether the organization has a designated fire assembly point ((Fire Risk Reduction) Rules, 2007 rule 24 * Check whether fire drills are conducted at least once every twelve months. ((Fire Risk Reduction) Rules, 2007 **rule** 23). * Confirm whether the drills have been documented and issues raised addressed |
|  |  |  | Protective clothing and appliances | **TOD**   * Establish the legal provisions on Protective clothing and appliances * If the control is not documented, enquire from process owner how it is meant to be executed.   **TOI**   * Obtain the approved guidelines on protective clothing and appliances. * Confirm that the design documented under TOD is implemented as documented. * Walkthrough and document the process flow/ map. Note any gaps in implementation.   **TOE**   * Ascertain that the employer provides and maintains a record of protective clothing issued to staff. * Ascertain whether the employer has catered for risks of exposure to wet or to any injurious or offensive substance, by ensuring that adequate, effective and suitable protective clothing and appliances, including, where necessary, suitable gloves, footwear, goggles and head coverings is provided. (OSHA S. 101) |

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|  | **Audit Objectives** | **Risks** | **Expected Internal Controls** | **Audit Test** |
|  |  |  | Working environment policy | **TOD**   * Establish the key provisions on the work environment policy; * If the control is not documented, enquire from process owner how it is meant to be executed.   **TOI**   * Obtain the approved policy on conducive work environment; * Confirm that the design documented under TOD is implemented as documented. * Walkthrough and document the process flow/ map. Note any gaps in implementation   **TOE**   * Confirm whether employer require or permit his employees to engage in the manual handling or transportation of a load which by reason of its nature is likely to cause the employee to suffer bodily injury. (OSHA S. 83) * Establish that any person supplying, distributing, conveying or holding in chemicals or other toxic substances ensures that they are packaged, conveyed, handled and distributed in a safe manner   so as not to cause any ill effect to any person or the immediate environment {OSHA S. 83(4)} |

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|  | **Audit Objectives** | **Risks** | **Expected Internal Controls** | **Audit Test** |
|  |  |  |  | * Check that at every workplace where chemicals or other toxic substances are manipulated, the employer has developed a suitable system for the safe collection, recycling and disposal of chemical wastes, obsolete chemicals and empty containers of chemicals to avoid the risks to safety, health of employees and to the environment. {OSHA S. 83(4)} * Confirm that no equipment or portable power tools are used in an environment that contains or is likely to contain flammable vapors or substances unless they are intrinsically safe for such environments.   {OSHA 59 (b)}   * Ascertain that quantity of waste from hazardous substances is kept at reasonable minimum levels and that such waste is disposed of in a manner less harmful to human and the environment (Hazardous Substances) Rules, 2007 * Ascertain whether officers are provided with ther right working tools and furniture |
|  |  |  | Training of workers in matters related to health and safety | **TOD**   * Establish the legal provisions on training of workers on health and safety, * If the control is not documented, enquire from process owner how it is meant to be executed.   **TOI**   * Obtain the approved guidelines on training of workers on health and safety, * Confirm that the design documented under TOD is implemented as documented. * Walkthrough and document the process flow/ map. Note any gaps in implementation   **TOE** |

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|  | **Audit Objectives** | **Risks** | **Expected Internal Controls** | **Audit Test** |
|  |  |  |  | * Ascertain whether every member of the Health and Safety Committee has undertaken the prescribed basic training course in occupational health and safety within a period of six months from the date of appointment or election, as the case may be, and thereafter further training from time to time. {The Factories and Other Places of Work (Safety and Health Committees) Rules, 2004} rule 12 * Establish that the above training has been undertaken by approved institutions. {The Factories and Other Places of Work (Safety and Health Committees) Rules, 2004} rule 12 (4). * Sample workers and establish that they have been instructed in the safe use of firefighting appliances.   {The Factories and Other Places of Work (Safety and Health Committees) Rules, 2004} rule 21 (1).   * Establish that every member of the firefighting team undertakes the basic fire safety training course within three months from the date of appointment into the firefighting team. . {The Factories and Other Places of Work (Safety and Health Committees) Rules, 2004} rule 21 (4). * Establish that every member of the firefighting team undergoes a firefighting refresher course at least once in every two years. {The Factories and Other Places of Work (Safety and Health Committees) Rules, 2004} rule 21 (5). * Sample workers and establish that they have been trained in provision of first aid. |
|  |  |  | Disaster preparedness | **TOD**   * Establish the legal provisions on disaster preparedness, |

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|  | **Audit Objectives** | **Risks** | **Expected Internal Controls** | **Audit Test** |
|  |  |  |  | * If the control is not documented, enquire from process owner how it is meant to be executed.   **TOI**   * Obtain the approved guidelines on disaster preparedness, * Confirm that the design documented under TOD is implemented as documented. * Walkthrough and document the process flow/ map. Note any gaps in implementation   **TOE**   * Establish that operational first aid kits are strategically placed for ease of access in the event of an accident. {The Factories and Other Places of Work {The Factories and Other Places of Work (Safety and Health Committees) Rules, 2004} rule 25(1) * Ascertain that there are established arrangements of transporting any injured worker to health facilities. * Obtain the general register and ascertain that all workplace injuries have been entered. OSH Act s.21(5**)** * Establish existence of operational Disaster management Committees. * Establish that employer obtains and maintains an insurance policy, with an insurer approved by the Minister in respect of any liability that the employer may incur under WIBA any of his employees. {WIBA 7(1)} |

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|  | **Audit Objectives** | **Risks** | **Expected Internal Controls** | **Audit Test** |
|  |  |  | Health and Safety Audits | **TOD**   * Establish the legal provisions on health and safety audits, * If the control is not documented, enquire from process owner how it is meant to be executed.   **TOI**   * Obtain the approved guidelines on health safety audits, * Confirm that the design documented under TOD is implemented as documented. * Walkthrough and document the process flow/ map. Note any gaps in implementation.   **TOE**   * Ascertain that health and safety audits are carried out at least once in every period of twelve months. by a registered health and safety adviser. {The Factories and Other Places of Work (Safety and Health Committees) Rules, 2004} rule 13 * Establish that the health and safety audits are carried out by a registered health and safety adviser. {The Factories and Other Places of Work (Safety and Health Committees) Rules, 2004} rule 13 * Sample some of the audit recommendations and establish the level of implementation by the management. |

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