

## **DEPARTMENT OF INTERNAL AUDIT**

### **Structure**

The Internal Audit Department has a staff size of four namely: a Director, a Chief, an Electoral Officer and an Assistant Electoral Officer. The Department reports functionally to the CEC/Chairman and professionally to the Audit Committee.

### **Function**

An independent Department charged with the responsibility to review and report on the effectiveness of all levels of management with regard to the use of the Commission's resources and to conduct independent appraisals on all the Commission's activities.

### **Accomplishments**

#### **1. Establishment of an Audit Committee**

A functioning Audit Committee which meets quarterly and sometimes impromptu to address emerging issues affecting the work of the Internal Audit Department.

#### **2. Development of a draft Internal Audit Manual**

With the help of the Audit Committee, the Department has developed an Internal Audit Manual that will direct the work of the Department in the conduct of audit engagements and audit planning. This document has been validated, printed and distributed to Commissioners and staff of the Commission.

#### **3. Integrity Management Committee (IMC)**

The Commission in compliance with the dictates of the National Anti-Corruption Strategy (NACS) met the following conditions in the fight against corruption within the public sector:

- i. Establishment of an Integrity Management Committee comprising the Executive Secretary as Chairman and Directors as members.

- ii. The appointment of a focal person in the person of the Director of Internal Audit. (This position has now been officially handed over to the Director of Research, Monitoring & Evaluation).
- iii. Development of an Annual Work Plan stating the proposed measures to be used in addressing identified weaknesses within the Commission as identified by the Citizens Perception Report.
- iv. Held quarterly meetings and produced Minutes to the effect.
- v. The focal person attended several meetings and seminars including:
  - Launch of the Anti-Corruption Commission's Case Law Report.
  - Advocacy Seminar on the mainstreaming of Anti-Corruption initiatives in Ministries, Departments and Agencies.
  - Implementation of the New Anti-Corruption Strategy.
  - Coordinating the implementation of the National Anti-Corruption Strategy.
  - Implementation of the National Anti-Corruption Strategy 2014-2018
  - Launching of the 2013 National Anti-Corruption Perception Survey.
  - Validation of the 2014-2018 National Anti-Corruption Strategy (NACS), etc.
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#### **4. Development of an Annual Audit Plan for 2016**

The 2016 Annual Audit Plan identified the following audit activities with a focus on providing adequate audit coverage of the Commission's strategic business initiatives and high risk areas as determined in the risk assessment exercise:

- Follow-up reviews on previous audits conducted especially focusing on addressing the audit queries.
- Review of 2015 statutory accounts
- Fixed Asset Management Audit

- Procurement Audit
- Programme/Project Audit
- Special Investigations as may be determined by Management or the Board of Commissioners.

## 5. Establishment of an Internal Audit Committee

- i. A functioning Internal Audit Committee which meets quarterly and sometimes impromptu to address the emerging issues affecting the work of the Internal Audit Department.

## 6. Audit Activities Conducted

- i. Development of 2016 Annual Audit Plan.
  - ii. Conducted follow-up audit on previous audits.
  - iii. Produced a final report on Statutory Account audit for the period 2015.
  - iv. Produced a draft report on all Consultancies undertaken by the Commission in 2015.
7. Produced a report on Procurement Audit for the year 2015.
  8. The Department was engaged in a week's training programme aimed at providing a clear direction in relation to the conduct of an audit assignment. This training was held at the Njala University, Mokonde.
  9. The Department has produced audit programmes on procurement and consultancy audits, and has produced a draft report on Consultancy Services undertaken during 2014 and 2015 financial years.
  10. The Department has produced its draft Mid-Term Strategic and Annual Audit Planning sessions for 2017-2019. The draft document has been submitted to the Audit Committee members for necessary input.