

UNIVERSITY OF NAIROBI

(INTERNAL AUDIT DEPARTMENT)

RE: AUDIT CHECK LIST

1. All Payment Vouchers relating to;

a) Medical Claims

- i. An approved A.I.E.
- ii. A dully approved medical claim/invoice by the following UHS officials;

- ❖ C.M.O. - UHS
- ❖ Bursar - UHS
- ❖ Audit - UHS

b) Suppliers

- i) Invoice dully certified by Head of Department/School/Institute/Section
- ii) Delivery note for goods delivered
- iii) Inspection and acceptance committee report for goods delivered
- iv) Green copy of the L.P.O. attached
- v) Original audited purchase requisition
- vi) Stores Received Note (SRN)/Goods Received Note (SWA)
- vii) A dully signed certificate of completion (By Estates Manager) and a copy of the tender documents (Construction/Services rendered)
- viii) A valid service contract (in case of services provided)
- ix) In case of Vehicle, a report from the transport officer

c) Term Employee Payments (Casuals)

- i. A valid copy of approved authority to hire term employees specifying the periods covered by the approval.
- ii. Master roll/Signing in and out register
- iii. Approval letter from the principal to pay for the period worked

d) Student's Claims (fees refunds, fees transfers, caution money refunds)

- i) Original receipt(s) (for Bridging Courses only)
- ii) Copy of dully signed clearance form (for Bridging Courses only)
- iii) Application letter for refund from the student (all)
- iv) A dully signed Graduation clearance form (Degree graduates)
- v) Copy of clearance certificate (Degree graduates)
- vi) Copy of inter-faculty transfer letter (fees transfers only)

e) Advances

- i) A dully approved A.I.E.
- ii) A dully approved advance form
- iii) Approved request for the advance
- iv) Proposed budget
- v) Pro forma invoice/quotations (for goods/services)
- vi) Capture and approval in Advance Management System of the applicant's relevant details like accounting dates, payroll number, amount, purpose of the advance etc)

f) Part time Lecturers' payments

- i) Copy of appointment letter
- ii) Dully signed/approved and audited claim forms
- iii) A dully approved A. I. E.
- iv) A dully approved mileage claim form (supported by a copy of the vehicle's log book)

g) Petty cash Re-imburements

- i) Request and A.I.E. dully approved
- ii) Petty cash register properly posted and balanced with balances carried down
- iii) Stores Received Note (SRN) where applicable
- v) Authentic receipts supporting the expenditures (in supplier's letter head or clear rubber stamp)
- vi) Petty cash imprest form summarizing all the receipts and dully approved by the Head of Department/ Section/Unit.

h) Refunds of Advance Recoveries

- i) Copy of the cleared advance accounting documents
- ii) Copy of letter to Finance Officer for stoppage of further deductions (where applicable)
- iii) Confirmation of receipt of funds deducted from Central Administration.
- iv) Summary of advance recoveries from the HRMIS

i) Payment to Vivo Energy for fuel cards

- i) Schedule of invoices (Printout) from Vivo Energy Ltd.
- ii) A dully approved A.I.E.
- iii) A clear summary indicating the amounts and related votes charged to each vehicle

j) General payments for extra work done outside normal working hours (including weekends)

- i) Approved request to work outside the normal working hours
- ii) Approved request for the payment
- iii) A schedule of payments with clear provisions for; Names, Grade, Number of days worked, Rate of pay, gross pay, PAYE, Net pay, Signature, ID. No and Date)
- iv) A dully approved A. I. E.

N/B: During approval of the PVs, the Bursar should confirm arithmetical accuracy of all payments.

2. Accounting for Advances

- a) A fully filled and signed advance accounting form which should be forwarded by the Head of Department/ Section/Unit
- b) Attached supporting documents should include;
 - i) In case of Medical advances, the documents should be certified by the C.M.O and audited by UHS Auditors
 - ii) Receipt of under expenditure, if any
 - iii) A dully signed form by the inspection & acceptance committee for procurement advances
 - iv) Acknowledgement of monies paid
 - v) A dully approved mileage claim form where applicable (supported by a copy of the vehicle's log book)
 - vi) Authentic receipts (in supplier's letter head or clear rubber stamp)
 - vii) Budget that was used in requesting for the advance.

3. Procurement Requisitions

- i. Approved request by the principal showing quantities and specs
- ii. Dully approved A.I.E
- iii. Minimum of three competitive quotations (as per procurement manual section 5.12 f) on a standard quotation form.
- iv. Original approved CPC minutes
- v. Dully filled and signed M1 (maintenance items)

4. Gratuity Payments

- a) Personal file of the individual having;
 - i) Letter of appointment
 - ii) Request for gratuity payment from the applicant
 - iii) Approval letter for payment of gratuity
 - iv) Contract renewal or clearance form
- b) A duly filled and approved gratuity calculation form

5. Credit Vouchers

- a) Copy of receipts
- b) Original banking slips
- c) A dully signed summary of the CV

6. Bank Reconciliations

- a) Cash book
- b) Bank statements
- c) Bank reconciliation statement

7. Cheque(s) Auditing

- a) The cheque register
- b) The cheque(s) accompanied by the audited payment voucher(s)

Prepared by: Fredrick B. Abea

Signed: **Date:**

Approved by: Joshua M.N. Mweha

Signed: **Date:**