

KENYA PLANT HEALTH INSPECTORATE SERVICE

STANDARD OPERATING PROCEDURE

Department: Internal Audit and Risk Department

Revision No:01

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SOP FOR PREPARATION AND EXECUTION OF AD HOC ASSIGNMENTS

SOP/KEPHIS/IA/02



Issued by:

Internal Auditor

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Approved by:

Head of Department

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1.0 PURPOSE

To define KEPHIS internal audit procedure for preparation and execution of Ad hoc audit assignments

2.0 SCOPE

This procedure describes the process from planning, conducting to reporting of audit results.

3.0 REFERENCES

- 3.1 KEPHIS Internal Audit Policies and Procedures Manual.
- 3.2 International Professional Practices Framework (IPPF)
- 3.3 KEPHIS Strategic Plan
- 3.4 Institutional policies and procedures manuals.
- 3.5 Institutional Risk Register
- 3.6 ISO 9001:2015
- 3.7 Various relevant legislations
- 3.8 Relevant circulars.

4.0 DEFINITION/ABBREVIATIONS

- 4.1 Internal Auditing – An independent and objective assurance and consulting activity designed to add value and improve KEPHIS processes.
- 4.2 Assurance Services – An objective examination of evidence for the purpose of providing an independent assessment of governance, risk management and control process for the organization e.g.1 financial, performance, compliance, system security and due diligence engagements
- 4.3 Ad hoc Audits-These are audits which are not programmed/planned or captured in the annual internal audit plan but emanate from management's request.
- 4.4 Management refers to the heads of department, Regional managers, General Managers and the managing Director.

- 4.5 Audit Team – Comprises qualified officers appointed / selected as auditors for a specific audit task.
- 4.6 Auditee(s) - Head of Area being audited and officers under him/her. The overall Auditee of KEPHIS is the Managing Director
- 4.7 Lead Auditor – Auditor in charge of a specific audit assignment
- 4.8 Head Internal Auditor (HIA) – Is the KEPHIS Audit Manager.
- 4.9 Board of Directors (BOD) - A group of people who have been appointed to oversee the activities of the organization

5.0 RESPONSIBILITY

Head of Internal Audit shall be responsible for the overall implementation of this procedure

6.0 SCHEMATIC REPRESENTATION

Application to the Internal Audit Ad- hoc Assignments								
Sources of Inputs	Inputs	Activities	Outputs	Receivers of Outputs	Risks	Checks/ Controls	Opportunities	Resources
Board of Directors, Management Whistle blowers	Request for ad hoc audits	Conducting the audit assignment	Individual assignment reports	Board of Directors	Lack of adequate preparations	Gather enough information for the assignment. And have smart objectives	Seek clarification on the ad hoc audits	Auditor
				Managing Director	Lack of interference with the assignments	Sensitization of auditee on importance of the process,	Sensitization on improvement of internal controls and risk management	Auditor
				General Managers		Failure to get clarification from auditee and Management Response	Sensitization of staff of the importance of audit exercise to the institution	Documents



7.0 PROCEDURE

- 7.1 Request for ad hoc assignment shall emanate from the Managing Director. Concerns raised regarding the need from the ad hoc assignment from either the head of department, regional manager General manager or any whistle blower/staff shall be addressed to the managing Director who in turn shall direct HIA in writing to carry out an ad hoc assignment.
- 7.2 Request for ad hoc audits emanating from the Board of Directors shall be minuted in the Board Committees meeting and directed to the managing Director to cause an ad hoc to be undertaken
- 7.3 Any area that the HIA in the cause of his duties feels requires an ad hoc audit, it shall be brought to the attention of the managing director in writing, who in turn shall review and determine if there is need for an ad hoc audit. If he/she deems it necessary, the managing director shall in writing direct HIA to undertake an ad hoc assignment.
- 7.4 Upon receipt of a request as per the Communication from the Managing Director, the HIA shall assess the need of the request and where necessary constitute an audit team to carry out an ad hoc audit assignment.
- 7.5 The HIA shall constitute an Audit Team to conduct, document, report and monitor closure of the Ad Hoc Audit. The HIA shall communicate back in writing if the request does not merit an audit to the Managing Director.
- 7.6 Where an ad hoc assignment is deemed necessary, the audit team selected in 7.5 above shall prepare a plan and notify the relevant Manager/head/Officer in charge of the intention to undertake an ad hoc assignment in their region/function without providing the exact details
- 7.7 The entry meeting shall then be held, only with the relevant manager concerned and the audit will commence.



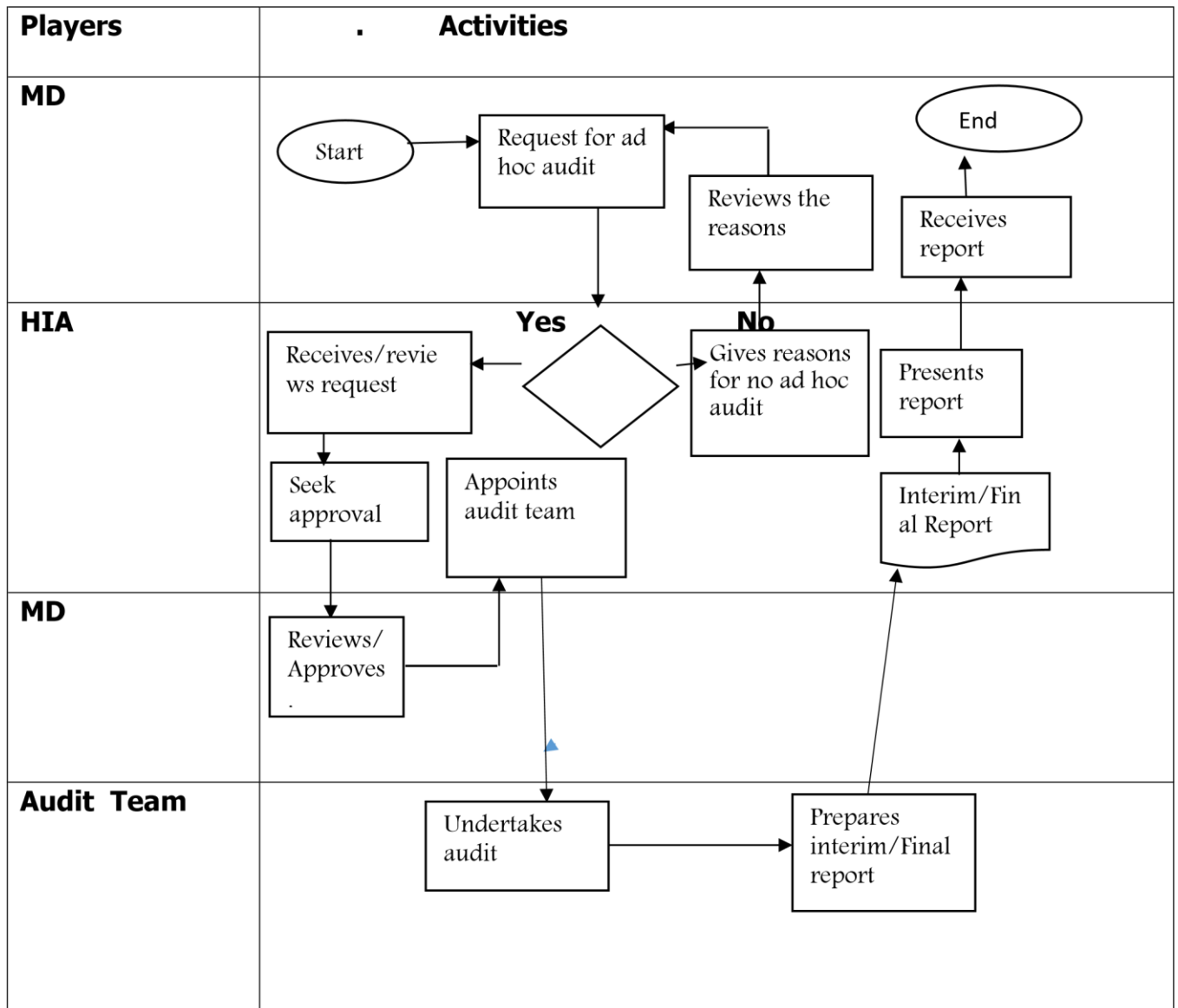
- 7.8 The assignment field work shall commence, and be conducted as per the audit objectives
- 7.9 Exit meeting shall be held, exit report issued, signed by the functional /relevant manager.
- 7.10 A draft report shall then be prepared by the audit team and forwarded to HIA for review.
- 7.11 Upon review the HIA shall then discuss the draft report with the managing Director after which a final report shall be issued to the managing Director for action.

8.0 RECORDS

- 8.1 Request letter from the Managing.
- 8.2 Extract of Board Minutes relevant to the Ad hoc assignment
- 8.3 Request letter from the HIA to the Managing Director.
- 8.4 Ad hoc audits register
- 8.5 Ad hoc audits file
- 8.6 Documented evidence
- 8.7 Draft Report
- 8.8 Final Report



9.0 Flow Chart





10.0 REVISION SUMMARY

REVISION SUMMARY	REASON	DATE	REVISED BY	ISSUE NUMBER	REVISION NUMBER
1. Review of entire SOP	For continual Improvement	16/03/2022	H-IA	1	1