

## **INTERNAL AUDIT UNIT**

### **Objective**

To provide advisory services to the Accounting Officer in the proper management of resources.

The Unit will perform the following activities

- (i) Review and report on proper control over the receipt, custody and utilization of all financial resources;
- (ii) Review and report on conformity with financial and operational procedures laid down in any legislation or any regulations or instructions for control over the expenditure;
- (iii) Review and report on the correct classification and allocation of revenue and expenditure accounts;
- (iv) Develop audit procedures to facilitate compliance with international standards;
- (v) Review and report on the reliability and integrity of financial and operation data and prepare financial statements and other reports;
- (vi) Review and report on the system in place used to safeguard assets, and verify existence of such assets;
- (vii) Review and report on operations or programs to ascertain whether results are consistent with established objectives and goals;
- (viii) Review and report on the reactions by the management to internal audit reports, and assist management in the implementation of recommendation made by reports and follow-up on the implementation of recommendations made by the Control and Auditor General;
- (ix) Review and report on the adequacy of control built into computerized systems;
- (x) Prepare and implement Strategic Audit Plans; and
- (xi) Conduct performance audits on appraisal of development projects.