

UGANDA RED CROSS SOCIETY

INTERNAL AUDIT DEPARTMENT



ANNUAL AUDIT PLAN 2009

24 November, 2008

EXECUTIVE SUMMARY

The 2009 Consolidated Audit plan has given priority to four (4) departments:

- Health and Care;
- Disaster Management;
- Finance & Accounts, and
- Logistics Department.

Audit of branches as implementing vehicles will be handled simultaneously with the above audit cycle.

The financial budget attached shall help the department execute audit procedures as planned. The final revised financial budget to be presented to both partners and the Board Audit committee's approval for the year 2009 is Ushs 515,017,789.

The department plans to ensure that the Board Audit Committee toolkit is activated and operationalized in order to add value to the oversight role of the board committee.

We also plan to advance the need to have proper book-keeping at the branches', at first, for those receiving substantial amounts for program implementations. The department is targeting an initial number of twenty-seven very active branches.

The department plans to appraise the fleet management system especially after the proposed increment of mileage rate.

We also plan to appraise the role of Finance and Accounts department in providing optimum support services to both management team and the Board.

The department also plans to carry out staff training and development in the specific modules of either computer aided audit techniques or nonprofits performance audits.

This audit plan and cycle has been developed in line with the Strategic Plan for the period 2007-2010.

The department is still facing the challenge of budget funding gaps since not all partners have embraced the role and need of the Internal Audit function. Quite a number of our partners/donors do not contribute the three (3%) percent service charge.

BACKGROUND

The reason for the Consolidated Audit Plan is to identify all areas of URCS operations and based on risk associated with those programs and activities, determine audit coverage and frequency.

The Consolidated Audit Plan is used a control to ensure that all the Society's operations and program activities are included in the audit function.

The Internal Audit function must be aware of URCS's present and future planned activities and consults with management regarding administrative accounting and control issues in order to effectively implement audit coverage.

The Internal Audit function reviews the Consolidated Audit Plan annually when developing the annual plan the upcoming year, ensuring that new program activities or other changes are incorporated in to the Consolidated Plan.

Internal Audit establishes audit frequency based on degree of risk associated with function. Risk assessment is the Head of Internal Audit's judgement regarding how often and to what extent the system of control must be evaluated.

Development of Annual Audit Plan

The Internal Audit function develops a comprehensive audit plan each year in the fourth quarter (Q4) of the preceding year, ensuring adequate coverage of the whole Society.

The Audit Plan will normally include;

- 1) Preliminary surveys.
- 2) Normal audits.
- 3) Snap audits.
- 4) Follow-up audits.
- 5) An audit confirmation programme.
- 6) Audits in conjunction with the external auditors.
- 7) Special investigations.

In developing an Annual Audit Plan, each activity listed on the Consolidated Audit plan and the date of the last audit are taken into account. Based on the last audit date and

frequency, the suggested date for the next audit is computed /determined. Those with dates following within the upcoming year's Annual Audit Plan, areas in the current year, are given priority in the development of the coming year's Audit Plan.

The Internal Audit function presents the Annual Audit Plan to the Audit Committee at its first meeting in the coming year for approval.

The Head of Internal Audit evaluates and updates the Audit Plan quarterly in light of the changing circumstances, especially risk exposure and plan variances, so that at the end of the year, there is no significant gap in audit coverage in the Society's primary coverage.

The evaluation is done in advance of every quarterly meeting of the Audit Committee of the Board and the Head of Internal Audit informs them of the significant changes in the Audit Plan.

The Internal Audit function prepares a financial budget required to support audit activities included in the Annual Audit Plan.

MISSION STATEMENT OF INTERNAL AUDIT DEPARTMENT

"To provide an independent appraisal of all activities of the Uganda Red Cross Society aiming to add value, improve operational efficiency, risk management, control systems and governance processes".

Major Co-Objective of the Internal Audit Function

- Enhance the National Society's organizational development in areas of policies and systems, human resources, finance, logistics and audit for efficient and effective service delivery.

Objective for the Internal Audit Function:

- **Promote good governance and strengthen policies, systems and procedures of the National Society.**

Specific Strategy 1: Strengthen current efforts to effectively utilize the National Society's policies, systems and procedures at all level by:

Key activities / Interventions:

1. Planning and conducting a combination of compliance, financial and systems audit;
2. Conducting investigations premised on the Whistle blower policy and results of audit procedures.

Specific Strategy 2: Enhance shared understanding of policies and guidelines for effective delivery of quality services by:

Key activities/Intervention:

1. Disseminating to all levels of staff the role of the function & important policy documents including interpretation of the Internal Audit Charter.

Specific Strategy 3: Support and enhance the resource mobilization strategy of the National Society both at the branches and national level:

Key activities/Interventions:

1. Conducting annual independent audits and further moving towards the organisation-wide audit of all the Society's projects.
2. Advise and advocate the need to have proper book-keeping at the branches.

Specific Strategy 4: Support and strengthen governance structures both at the branch and national level by:

Key activities/Interventions:

1. Propose the adoption/adaption of relevant governance and management best practice policies and toolkits.

Specific Strategy 5: Enhance the risk management focus of the Internal Audit function by assisting the Society to identify, understand and appropriately manage its risk exposures by:

Key activities/Interventions:

1. Planning and prioritising audit cycles for auditable areas and projects by developing the Society's risk matrix.
2. Planning and conducting operational audits.

Specific Strategy 6: Ensuring the Internal Audit function maintains and manages optimum financial and human resources to enable it audit the Society's nation-wide branches by:

Key activities/Interventions:

1. Ensuring sound financial management including strong budget monitoring of funds.
2. Ensure an on-going review of the effectiveness of the Internal Audit Charter to guide the maintenance of a relevant and effective Internal Audit function.

Performance Measures of the Internal Audit Function

- Feedback from Board and Audit Committee.
- Elapsed time for issue of reports – completion of audit work to draft report.
- Elapsed time for issue of reports – draft to final report.
- Number of unsatisfactory audit opinions (as % of total).
- Number of audit assignments completed (versus number planned)
- Percentage of Staff utilization (direct v/s indirect or audit and non-audit).
- Percentage of recommendations accepted.
- Percentage of actions implemented.
- Number of management requests.

Promoting good governance and strengthening policies, systems and procedures

- Percentage of management requests actioned.
- Number of positive unsolicited comments about IA.
- Number of repeat audit findings.
- Number of major process improvements implemented as a result of audits.
- Percentage of key risks audited in the year.
- Extent of reliance External audit can place on IA.

Below is the Annual (2009) Audit plan for the Department (condensed format). The audit cycle has considered key programmes/ departments and support functions basing on the observations of the last audit results. The internal audit staff only, due to limited time, derived the respective key risks to process highlighted. However, more detailed risks will be derived in the first quarter Q1, 2009 following consultations with the respective process owners.

The financial budget forms an annex to the plan.

Internal Audit Plan for Fiscal Year 2009**CONDENSED**

The following Audit Plan Table identifies 2009 audit projects for various audit categories and indicates planned audit hours. Please note that the detailed schedules, risk assessments and analysis for preparation of the work plan are included in a separate document.

A complete copy of the Work Plan schedules may be requested from the Head of Internal Audit at: essekayiba@redcrossug.org

FY 2009 Work Plan Audit/Project	2009 Hours
<i>URCS System Requested</i>	
<i>Audits</i>	
Financial Statement Audit -- Fiscal Year 2008	160
Financial Statement interim audit -- Fiscal Year 2009	64
Compliance with Code of Conduct/Ethics: Protecting the assets and resources of the National Society	64
Implementation of audit recommendations: Guidance to process owners on implementing recommendations.	220
Compliance with Donor agreements/MoUs	64
Other system matters	80
<i>Consulting</i>	-
<i>URCS System Requested Carry forward</i>	-
URCS System Requested Subtotal	652
<i>Externally Required</i>	
<i>Audits</i>	
URCS Financial Audit – selected projects/programs	320
Development Assistance to Refugee Hosting communities (DAR) performance Audit for Fiscal Year 2008 – Danish Red Cross funded.	244
Youth & Health performance Audit for Fiscal Year 2008 – Danish Red Cross funded	200
HIV/AIDS project Financial Audit – Netherlands Red Cross funded	160
Humanitarian Grant performance Audit for Fiscal Year 2008 – Danish Red Cross funded	160
DFID VI project Audit – partnering with British Red Cross	320
<i>Carry forward</i>	20
Externally Required Subtotal	1,424

Risk Based: Institutional

Audits

Financial & Compliance Audit of Core recharge	80
Fixed Asset Management, Tracking, Counting, Reporting and Surplus	240
Property Audit	
<i>Consulting</i>	16
<i>Carry forward</i>	<u>180</u>

Risk Based: Institutional Subtotal	<u>516</u>
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Risk Based: Auditable Area

Logistics

Audits

Warehousing & Inventory management	320
Procurement Audit and Contracts Management	320
Fleet management Audit	240
<i>Consulting/Advisory</i>	
<i>Carry forward</i>	

Human Resource & Administration

Audits

Compliance Audit--Processes and Procedures	240
<i>Consulting/Advisory</i>	80
<i>Carry forward</i>	

Information Technology

Audits

General Computer Controls -- Delivery and Support / Systems Security	240
Navision software appraisal: system audit on introduction of fixed assets management & Accounts receivable ageing modules	32
<i>Consulting</i>	0
<i>Carry forward</i>	<u>0</u>

Risk Based: Tier Two Subtotal	<u>1,472</u>
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Management Review

<i>Change in Management Audits</i>	48
<i>Change in Management Carry forward</i>	-
Change in Management Subtotal	<u>48</u>

Follow-up	<u>0</u>
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Audit Projects

URCS System Requests	8
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FY 2010 Audit Plan Preparation	24
Annual Internal Audit Report	16
Special Requests - Audits	
Audit Projects Subtotal	48
Consulting Projects	
Fiscal Year 2008/9 NGO benchmarking audit – SGS Consulting	24
Consulting Projects Subtotal	24
Other Projects	
Quality Assurance Review -- Follow Up	8
Internal Audit Committee	8
Investigations	24
Website Updates and Teammate Procedures Documentation	32
Reserve for other Special Requests	24
<i>Carry forward</i>	0
Other Projects Subtotal	96
Projects Total	168
Total Hours	4,280

REPORTING & MONITORING

A written report will be prepared and issued by the Head, Internal Audit Department or designee following the conclusion of each audit and will be distributed as appropriate. A copy of each audit report and a summarization will be forwarded to the Secretary General and the Chairman of the Audit Committee.

The Head, Internal Audit Department or designee may include in the audit report the auditee's response and corrective action taken or to be taken in regard to the specific findings and recommendations. Management's response should include a timetable for anticipated completion of action to be taken and an explanation for any recommendations not addressed.

In cases where a response is not included within the audit report, management of the audited area should respond, in writing, within thirty days of publication to Internal Auditing and those on the distribution list.

Internal Auditing shall be responsible for appropriate follow-up on audit findings and recommendations. All significant findings will remain in an open issues file until cleared by the Head, Internal Audit Department or the Audit Committee.

Below is the department's logical framework for 2009.

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Department/Unit: INTERNAL AUDIT

Specific Objective 1: Strengthen current efforts to effectively utilize the National Society's policies, systems and procedures at all levels.			
Activity	Verifiable Indicator	Means of Verification	Important Assumptions
1. Plan and conduct a combination of compliance, financial and systems audit. 2. Conduct investigations basing on combination of whistleblower policy & results of audit procedures.	1.1 Quarterly internal audit plans extracted from annual audit plan. 2.1 Whistle blower concern received either through a letter or telephone call or request from office of Secretary General	1.1.1 Quarterly internal audit report. 2.1.1 Whistleblower tracking report. 2.1.2 Fraud & Investigative report.	1. There shall be enough funds to finance field visits as per audit plan.
Specific Objective 2: Enhance shared understanding of policies and guidelines for effective delivery of quality services.			
Activity	Verifiable Indicator	Means of Verification	Important Assumptions
1 Disseminate to all levels of staff the role of the function & important policy documents including interpretation of the Internal Audit Charter.	1.1 Attendance of Society workshops and seminars involving governance and/or staff.	1.1.1 Number of workshops and seminars attended in a quarter. 1.1.2 Distribution of documents to participants.	1. Cooperation from organizers in including internal audit in their programmes agenda.

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Department/Unit: INTERNAL AUDIT

Specific Objective 3: Support and enhance the resource mobilization strategy of the National Society both at the branches and national level.			
Activity	Verifiable Indicator	Means of Verification	Important Assumptions
1 Move towards the organization-wide independent audit of all projects by a reputable CPA.	1.1 Coordinate the annual audit exercise.	1.1.1 Annual audit report.	1. There are enough funds and full commitment by partners to have all their projects audited.
2 Advocate/advise the need to have proper book-keeping at the branches.	2.1 Full and proper book-keeping in all branches	2.1.1 Consolidated branch financial reports.	
Specific Objective 4: Support and strengthen governance structures both at the branch and national level.			
Activity	Verifiable Indicator	Means of Verification	Important Assumptions
1 Propose the adoption/adaption of relevant and applicable best practice governance policies and toolkits that shall add value to the Society's operations and activities.	1.1 Proposing/presenting policies and/or toolkits to the CGB for approval through quarterly sittings.	1.1.1 Approved governance policies and/or toolkits from board quarterly sittings.	1. Understanding and appreciation of the importance of the proposed documents.

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Department/Unit: INTERNAL AUDIT

Specific Objective 5: Enhance the risk management focus of the Internal Audit function by assisting the Society to identify, understand and appropriately manage its risk exposures.			
Activity	Verifiable Indicator	Means of Verification	Important Assumptions
<ol style="list-style-type: none"> 1. Planning and prioritising audit cycles for auditable areas and projects by developing Society's risk matrix. 2. Plan and conduct quarterly Operational audits. 	<ol style="list-style-type: none"> 1.1 Risk workshops and risk matrix from which a risk register is generated. 2.1 Quarterly internal audit plans extracted from annual audit plan. 	<ol style="list-style-type: none"> 1.1.1 An annual risk-based audit plan that is further broken down to quarterly plans. 2.1.1 Quarterly internal audit report. 	<ol style="list-style-type: none"> 1. Cooperation by process owners in participating in risk workshops. 2. Enough funds to finance the field visits as per audit plan schedules.
Specific Objective 6: Ensuring the Internal Audit function maintains and manages optimum financial and human resources to enable it audit the Society's nation-wide branches.			
Activity	Verifiable Indicator	Means of Verification	Important Assumptions
<ol style="list-style-type: none"> 1. Financial management and budget monitoring of received contributions from projects. 	<ol style="list-style-type: none"> 1.1 Maintenance of proper departmental books of accounts with strict adherence to accountability regulations – pacesetter. 	<ol style="list-style-type: none"> 1.1.1 Accurate and timely quarterly financial reports for the department. 1.1.2 Budget monitoring tool and variance analysis reports. 	<ol style="list-style-type: none"> 1. Maintain a qualified and competent accountant

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INTERNAL AUDIT LOGICAL FRAMEWORK (IALF)

Narrative Summary	Objectively Verifiable Indicators – OVIs	Means of Verification - MOVs	External Factors (Assumptions)
<p>STRATEGIC OBJECTIVE Enhance the National Society’s organizational development in areas of audit, policies and systems for effective & efficient service delivery.</p>	<ul style="list-style-type: none"> ◆ Increased level of funding (annual budget); ◆ Number of new networks (partners); ◆ Reduced external technical (financial support); ◆ Nonprofits international best practices for both governance and management. 	<ul style="list-style-type: none"> ◆ Annual budget trend report; ◆ Mid-term evaluation report; ◆ Annual Internal Audit report; ◆ Consultancy reports. 	<ul style="list-style-type: none"> ◆ Adequate funds to meet external professional fees; ◆ Internal Audit staff training & development
<p>DEPARTMENTAL OBJECTIVE Promote good governance & strengthen policies, systems and procedures.</p>	<ul style="list-style-type: none"> ◆ Reduced business and covenant risks; ◆ Annual independent financial audit; ◆ Performance audits; ◆ Consultancy services. 	<ul style="list-style-type: none"> ◆ Quarterly Internal Audit reports; ◆ Audit Advisory reports; ◆ Independent financial report; ◆ Performance Audit reports. 	<ul style="list-style-type: none"> ◆ Adequate funds to meet external professional fees; ◆ Adequate funds to facilitate scheduled branch audits
<p>OUTPUTS (Results)</p> <ol style="list-style-type: none"> 1. Adoption of nonprofits international best practices for both governance & management. 2. Independent audit reports with unqualified audit opinions. 3. Value adding Advisory & Audit reports, both internal and external. 4. New and/or strengthened internal controls. 	<ol style="list-style-type: none"> 1 Feedback from executive board, Audit Committee & Central Governing Board. 2 Reduced number of unsatisfactory audit opinions (as % of total). 3 Increased extent of reliance external audit can place on internal audit. 4 Increased % of recommendations accepted. 5 Increased % of audit actions 	<ol style="list-style-type: none"> 1.1 Management resolutions; Board resolutions; and new and/or policies, toolkits, etc. 2.1 Independent financial audit reports. 3.1 Quarterly audit binder and internal audit reports; 4.1 Quarterly audit binder and internal advisory reports. 	<ul style="list-style-type: none"> ◆ Scheduled monthly management meetings. ◆ Scheduled quarterly audit committee and Board sittings. ◆ Adequate funds (3% contributions) to meet professional fees. ◆ Internal Audit staff training & development. ◆ Appointment of right

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<p>5. Strong management tone and optimum system of internal controls.</p> <p>6. Strong National Society risk management process.</p> <p>7. Independent resource mobilization & financial sustainability (independence) of Society's branches.</p>	<p>implemented.</p> <p>6 Reduced number of audit repeat findings.</p> <p>7 Increased number of audit assignments completed.</p> <p>8 Number of major process improvements implemented as a result of audits.</p> <p>9 Independent financial audit of branches books of accounts.</p> <p>10 Number of fraud cases (whistle blown)</p>	<p>5.1 Financial, performance & internal audit reports.</p> <p>6.1 Annual internal audit report (from risk-based audit plan)</p> <p>7.1 Branches external audit reports and internal audit branch reports.</p> <p>8.1 Audit peer review reports.</p>	<p>professional auditors/consultants.</p> <p>◆ Adequate funds to facilitate internal branch audits.</p> <p>◆ Adequate funds to commission independent branch audits (professional fees).</p>
<p>ACTIVITIES</p> <p>3009: Coordinate financial & projects audit</p> <p>3010: Operational & Compliance audits</p> <p>3011: Risk Management & Business Advisory services.</p> <p>3012: Governance & Dissemination services.</p> <p>3013: Internal Audit Quality Assurance</p>	<p>Inputs</p> <p>1.1 Man hours; funds (fees & mileage)</p> <p>2.1 Man hours; funds (mileage)</p> <p>3.1 Man hours; funds (fees & mileage); equipment.</p> <p>4.1 Man hours; funds (allow. & mileage)</p> <p>5.1 Funds (training fees, subscriptions, etc)</p>	<p>Staff time sheets; professional fee notes; mission trip forms; vehicle pool mileage invoices; board meetings attendance lists; board allowance; training reports; subscription invoices</p>	<p>◆ Adequate funds from the 3% service charge to meet both facilitation & logistical costs.</p>

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Summarised Budget.						
UGANDA RED CROSS SOCIETY						
INTERNAL AUDIT STRATEGIC PLAN BUDGET FOR 2009						
A. AUDIT DEPARTMENT SOURCES OF FUNDS						
PROGRAM / DEPARTMENT			2009 DEPARTMENT BUDGET	3% RECHARGE	ACTUAL 2009 PROVISIONS	
<i>Cash and Bank balance b/fwd</i>			-		-	
HEALTH & CARE			9,373,664,518	281,209,936	274,391,364	
DISASTER MANAGEMENT			2,792,995,286	83,789,859	83,789,859	
ORGANIZATIONAL DEVELOPMENT			2,920,412,817	87,612,385	70,594,465	
COMMUNICATIONS & FUNDRAISING			600,950,095	18,028,503	18,028,502	
ICRC GENERAL- TRACING & EPR			950,753,561	28,522,607	18,156,039	
DANISH RED CROSS - PERFORMANCE AUDIT			53,440,000		53,440,000	
BRC-DFID VI PROJECT			37,400,000		37,400,000	
BRITISH RED CROSS - CAPACITY BUILDING				-	-	
OTHER SOURCES			-	-	-	
					555,800,229	
B. AUDIT DEPARTMENT APPLICATION OF FUNDS						
Code	Activity	1st quarter	2nd quarter	3rd quarter	4th quarter	2009
3001	Financial & Projects Audit	18,000,000	52,200,000	53,440,000	-	123,640,000
3002	Systems & Compliance Assurance	11,302,593	63,457,948	17,301,948	11,302,593	103,361,844
3003	Risk Management & Business Advisory	12,880,000	4,380,000	14,380,000	4,380,000	36,020,000
3004	Governance & Dissemination	4,480,000	4,480,000	4,480,000	4,730,000	18,170,000
3005	Internal Audit & Quality Assurance	4,900,000	28,646,700	25,860,000	1,600,000	61,006,700
3006	Audit Administration	16,341,772	7,881,772	13,181,772	12,741,772	50,147,089
3007	Personnel Costs	33,090,539	29,860,539	29,860,539	29,860,539	122,672,156
TOTALS		100,994,904	190,906,959	158,504,259	64,614,904	515,017,789
					SURPLUS/(DEFICIT)	40,782,440

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Internal Audit Team,
24 – Nov – 2008.

ANNEX

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UGANDA RED CROSS SOCIETY								
INTERNAL AUDIT STRATEGIC PLAN BUDGET FOR 2009								
A. AUDIT DEPARTMENT SOURCES OF FUND								
						2009	3% RECHARGE	ACTUAL 2009 PROVISIONS
<i>Cash and Bank</i>						-		-
HEALTH & CARE						9,373,664,518	281,209,936	274,391,364
DISASTER MANAGEMENT - OTHER PROJECTS						2,792,996,286	83,789,889	83,789,859
ORGANIZATIONAL DEVELOPMENT						4,597,567,962	137,927,039	94,107,386
ICRC GENERAL - COMMUNICATIONS & FUNDRAISING						601,686,550	18,050,597	18,028,502
ICRC GENERAL- TRACING & EPR						285,232,463	8,556,974	7,661,934
DANISH RED CROSS - PERFORMANCE AUDIT						53,440,000		53,440,000
DISASTER MANAGEMENT - BRC/DFID VI PROJECT						37,400,000		37,400,000
BRITISH RED CROSS - CAPACITY BUILDING							-	-
OTHER SOURCES						-	-	-
								568,819,045
B. AUDIT DEPARTMENT APPLICATION OF FUNDS								
Activity / Code: Financial & Projects Audit /...3001....				1st quarter	2nd quarter	3rd quarter	4th quarter	2009
Notes	Account title	Account code						
	External Financial audit-professional. fees	7501	18,000,000	27,000,000	-	-		45,000,000
	Performance Audit-professional fees	7506	-		53,440,000	-		53,440,000
	Project Audit-professional fees	7507	-	25,200,000	-	-		25,200,000
		sub-total	18,000,000	52,200,000	53,440,000	-		123,640,000
Activity / Code: Systems & Compliance Assurance /...3002....								
	Branch systems & compliance - mileage	5950	5,400,000	5,401,948	5,401,948	5,401,948		21,605,844
	Branch systems & compliance - safari allow.	6614	3,920,000	3,920,000	3,920,000	3,920,000		15,680,000
	Branch systems & compliance - contingency	5959	900,000	900,000	900,000	900,000		3,600,000
		sub-total	10,220,000	10,221,948	10,221,948	10,221,948		40,885,844

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Activity / Code: Systems & Compliance Assurance /...3002....			1st quarter	2nd quarter	3rd quarter	4th quarter	2009
Notes	Account title	Account code					
	Headquarter systems & compliance - mileage	5950	1,080,000	1,080,000	1,080,000	1,080,000	4,320,000
	Outsourced Branch Audit - professional fees	7501		52,156,000			52,156,000
	Project Audit-professional fees	7509	-		6,000,000	-	6,000,000
		sub-total	11,300,000	63,457,948	17,301,948	11,301,948	103,361,844
Activity / Code: Risk Management & Business Advisory /...3003....							
	Risk Mapping workshops - mileage	5950	2,700,000	2,700,000	2,700,000	2,700,000	10,800,000
	Risk Mapping workshops - field allowance	6614	1,680,000	1,680,000	1,680,000	1,680,000	6,720,000
	External Professional fees	7505	8,500,000	-	10,000,000	-	18,500,000
		sub-total	12,880,000	4,380,000	14,380,000	4,380,000	36,020,000
Activity / Code: Governance & Dissemination /...3004....							
	Board Audit committee - sitting allowance		800,000	800,000	800,000	950,000	3,350,000
	Central Governing Board - sitting allowance	7820	500,000	500,000	500,000	600,000	2,100,000
	Orientation & Dissemination - field allowance	6614	2,100,000	2,100,000	2,100,000	2,100,000	8,400,000
	Orientation & Dissemination - mileage	5950	1,080,000	1,080,000	1,080,000	1,080,000	4,320,000
		sub-total	4,480,000	4,480,000	4,480,000	4,730,000	18,170,000
Activity / Code: Internal Audit & Quality Assurance /...3005....							
	Continuous Professional Development	6631	1,500,000	3,000,000	25,060,000	-	29,560,000
	Dues & Subscription	7203	3,000,000	-	-	1,200,000	4,200,000
	Books & Publications	7201	400,000	800,000	800,000	400,000	2,400,000
	CAAT Software	7408	-	24,846,700	-	-	24,846,700
		sub-total	4,900,000	28,646,700	25,860,000	1,600,000	61,006,700
Activity / Code: Internal Audit Administration /...3006....							
	Program Cross Cutting	7909	3,500,000	4,500,000	3,500,000	4,500,000	16,000,000
	Information & Communication Technology	7403	2,400,000	600,000	600,000	600,000	4,200,000
	Contracted Volunteer services	7015	990,000	990,000	990,000	990,000	3,960,000
	Printing & Reproduction	7302	1,146,000	1,146,000	1,146,000	1,146,000	4,584,000
		sub-total	8,036,000	7,236,000	6,236,000	7,236,000	28,744,000

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B. AUDIT DEPARTMENT APPLICATION OF FUNDS.....(cont'd)								
Activity / Code: Internal Audit Administration /...3006....				1st quarter	2nd quarter	3rd quarter	4th quarter	2009
Notes	Account title		Account code					
	Postage & Delivery		7401	360,000	-	600,000	360,000	1,320,000
	Software storage media		7408	480,000	480,000	480,000	480,000	1,920,000
	Bank charges		7601	600,000	600,000	600,000	600,000	2,400,000
	Staff office welfare		7324	200,000	200,000	200,000	200,000	800,000
	Office furniture & fittings		5840	2,400,000	-	800,000	-	3,200,000
	Computer & Printer repairs		7326	400,000	-	400,000	-	800,000
	50% Salary Contribution to Accountant		7021	3,865,772	3,865,772	3,865,772	3,865,772	15,463,089
			sub-total	16,341,772	7,881,772	13,181,772	12,741,772	50,147,089
Activity / Code: Internal Audit Personnel Costs /...3007....								
	Head, Internal Audit							
	Gross salary		6602	11,755,925	11,755,925	11,755,925	11,755,925	47,023,700
	NSSF Employers contribution		6611	1,175,593	1,175,593	1,175,593	1,175,593	4,702,370
	Medical Health Insurance		6612	1,615,000	-	-	-	1,615,000
	GPA Insurance		6616	352,678	352,678	352,678	352,678	1,410,711
	Gratuity scheme		6618	1,763,389	1,763,389	1,763,389	1,763,389	7,053,555
	Transport allowance		6652	900,000	900,000	900,000	900,000	3,600,000
			sub-total	17,562,584	15,947,584	15,947,584	15,947,584	65,405,336
	Senior Internal Auditor							
	Gross salary		6602	10,166,371	10,166,371	10,166,371	10,166,371	40,665,484
	NSSF Employers contribution		6611	1,016,637	1,016,637	1,016,637	1,016,637	4,066,548
	Medical Health Insurance		6612	1,615,000	-	-	-	1,615,000
	GPA Insurance		6616	304,991	304,991	304,991	304,991	1,219,965
	Gratuity scheme		6618	1,524,956	1,524,956	1,524,956	1,524,956	6,099,823
	Transport allowance		6652	900,000	900,000	900,000	900,000	3,600,000
			sub-total	15,527,955	13,912,955	13,912,955	13,912,955	57,266,820
			Total for Activity 3007	33,090,539	29,860,539	29,860,539	29,860,539	122,672,156

End