



REPUBLIC OF KENYA

OFFICE OF THE ATTORNEY-GENERAL AND DEPARTMENT OF JUSTICE

INTERNAL AUDIT

CUSTOMER SERVICE DELIVERY CHARTER

Revised July, 2018

INTRODUCTION

This customer service delivery charter is a declaration of our commitment to provide quality services to our customers. It outlines the services rendered, requirements to obtain the services, costs and timelines within which the Internal Audit provides its services.

VISION

To provide efficient and effective Internal Audit Service to OAG & DOJ.

MISSION

To enhance transparency and accountability in the management and control of financial operations through a systematic evaluation of risk management processes in the OAG & DOJ.

MANDATE

To ensure compliance with the existing government regulations and procedures on financial management practices, procurement and accounting.

CORE FUNCTIONS

- Evaluating the effectiveness of internal control systems
- Carrying out spot checks on areas such as revenue and Appropriations In Aid (AIA)
- Reviewing and evaluating the reliability and integrity of record keeping and reporting on financial and operating information
- Reviewing budgetary controls on issuance of Authority to Incur Expenditures (AIEs) commitments, expenditures, revenue/AIA collection and accounting
- Reviewing budgetary allocation process to ensure legislative and administrative compliance and advising the Accounting Officer
- Verifying and certifying periodical financial returns such as pending bills returns, expenditure returns, imprest returns revenue and AIA
- Carrying out investigations on irregularities identified or reported

CORE VALUES

- Professionalism
- Transparency and accountability
- Objectivity
- Independence
- Integrity
- Teamwork
- Efficiency and effectiveness
- Reliability
- Confidentiality
- Courtesy

STANDARDS

The Internal Audit Department will meet the International Standards of Professional Practice of Internal Auditing of the Institute of Internal Auditors (IIA) and those of Institute of Certified Public Accountants of Kenya (ICPAK).

Customers should expect the following:

- Quality service for all
- Prompt, accurate and relevant information

COMMITMENTS AND OBLIGATIONS OF THE CUSTOMERS

- Provide necessary information, records and documents relevant to carry out audit review and investigations
- Provide access to all functions and personnel of OAG & DOJ.

SERVICES OFFERED

| SERVICES | REQUIREMENTS TO OBTAIN SERVICES | COSTS | TIMELINES |
|---|--|--------------|------------------|
| Reviewing mechanisms for Governance, transparency and accountability with regard to finances and assets. | <ul style="list-style-type: none"> ▪ Management control procedures ▪ Documentary evidence of transactions | Nil | Continuous |
| Conducting risk based, value for money and systems audit | <ul style="list-style-type: none"> ▪ OAG & DOJ's Risk Management plan and systems ▪ Fraud prevention measures | Nil | Continuous |
| Verifying the existence of assets and ensuring that there are proper safeguards for their protection | Assets management procedures and Register | Nil | Continuous |
| Ensuring OAG & DOJ adhere to the existing Government policies, procedures and practices | <ul style="list-style-type: none"> ▪ Minutes to the policy formulation meetings and commitment to ISO QMS Standards ▪ Audit committee advisories | Nil | Continuous |
| Evaluating the adequacy and reliability of financial information available to the OAG & DOJ's management for decision making purposes | Authenticated reports | Nil | Continuous |

The Office of the Attorney-General and Department of Justice is a corruption free zone. It is an offense to compromise or give a bribe to a public servant for delivery of services.

“COMMITMENT TO COURTESY AND EXCELLENCE IN SERVICE DELIVERY”

Any service that does not conform to the above standards or any officer who is not upto to the commitments to courtesy and excellence in service delivery should be reported to:

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| The Solicitor-General/Accounting Officer, Office of the Attorney-General and Department of Justice, Sheria House, Harambee Avenue, P. O. Box: 40112-00200, Nairobi. Tel. No.: 254 20 2227461/ 254 20 2251355 Cellphone: 254 700 072 929/ 254 732 529995 E-mail: ag@ag.go.ke/ info@ag.go.ke Website: www.statelaw.go.ke. | The Commission Secretary/Chief Executive Officer, Commission on Administrative Justice, West End Towers, 2nd floor, P. O. Box 20414-00200, Nairobi. Tel. No.: 254 2 2270000 E-mail: complain@ombudsman.go.ke Website: www.ombudsman.go.ke |
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“HUDUMA BORA NI HAKI YAKO”

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