



UNIVERSITY OF HEALTH AND ALLIED SCIENCES



**REVISED INTERNAL
AUDIT CHARTER**

Table of Contents

Forward	
1.0	Introduction..... 3
2.0	Legal Basis for the establishment of the Directorate of internal audit in the University of Health and Allied Sciences (UHAS) 3
3.0	Purpose and Mission 3
4.0	Standards for the Professional Practice of Internal Auditing..... 4
5.0	Authority 4
6.0	Independence and objectivity 4
7.0	Scope of Internal Audit Activities 4
8.0	Responsibility 5
9.0	Quality Assurance and Improvement Programme 6
10.0	Internal Audit Reports..... 6

Foreword

The University of Health and Allied Sciences (UHAS) recognizes the Internal Audit Directorate (IAD) as a strategic unit to promote governance, assess risk management practices and also help improve controls. UHAS' Statute 3 (1) states that "the University shall be managed and administered in accordance with sound and modern principles and ideas on university management and administration including the principles of academic and financial integrity, confidentiality, accountability, transparency, fairness and equality of opportunity".

As a result, this Internal Audit Charter has been developed and approved by the Governing Council to set out the broad policies and procedures for carrying out the internal audit function of the University.

The Council wishes to inform all employees of the existence of this Charter and that it must be complied with at all times. All officers and units shall in accordance with the Charter and decisions of the Council, undergo internal audit processes in strict adherence to the requirements stated therein.

Copies of this Charter will be circulated to all Deans, Directors, Heads of Departments, other Cost Centres, Student Leaders and to all Senior Administrators in both Academic and Non-academic units. Copies of this Charter can also be accessed through the University's website.

I wish to acknowledge the leadership role of Mr. Thomas Kwegyir-Abaidoo, the Director of Internal Audit and his Staff as well as the Audit Committee of the University under the chairmanship of Mr. Eric S. Norgbey in developing this Charter.

The Internal Audit Charter was approved by the University Council at its meeting held in October 2019.

Professor John Owusu Gyapong
Vice Chancellor

1.0 Introduction

“Internal Auditing is an independent and objective assurance and consulting activity that is guided by a philosophy of adding value to improve the operations of the organization. It assists in accomplishing the organization's objectives by bringing a systematic and disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes” **Source: Institute of Internal Auditors.**

The purpose of the Internal Audit Charter is to clearly define the purpose, authority, responsibility and position of internal audit within the University.

2.0 Legal Basis for the establishment of the Directorate of internal audit in the University of Health and Allied Sciences (UHAS)

Section 16 (1) of the Internal Audit Agency Act 2003 (Act 658) makes it mandatory for all public institutions to set up Internal Audit Units (IAUs).

Section 83 of the Public Financial Management Act, 2016 (Act 921) also states that a covered entity shall have an Internal Audit Unit.

Section 32 (1) of the University of Health and Allied Sciences Act, 2011 (Act 828) also reiterates the need for UHAS to establish an Internal Audit Unit which shall constitute a part of the University.

Statute 15 of the UHAS Statutes outlines the scope of functions and responsibilities of the Director of Internal Audit.

Strategic objective 3 of UHAS' 2017 to 2027 Strategic Plan also provides for the strengthening of internal management processes.

3.0 Purpose and Mission

The purpose of the Directorate of Internal Audit in UHAS is to provide independent, objective assurance and consulting services designed to add value and improve UHAS' operations.

The Mission is to enhance and protect UHAS' value by providing risk-based and objective assurance, advice and insight in furtherance of UHAS' mandate. The Directorate of Internal Audit contributes to the achievement of the objectives of UHAS by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management and control processes.

4.0 Standards for the Professional Practice of Internal Auditing

The UHAS Directorate of Internal Audit will abide by the Standards for the Professional Practice of Internal Auditing. The purpose of the Standards is to:

- a) guide adherence to mandatory elements of the International Professional Practices Framework (IPPF);
- b) provide a framework for performing and promoting a broad range of value-added internal audit services;
- c) establish the basis for the evaluation of internal audit performance; and
- d) foster improved organizational processes and operations.

5.0 Authority

The Directorate of Internal Audit, with strict accountability for confidentiality and safeguarding records and information is authorized to have unrestricted access to any and all of the University's records, physical properties and personnel pertinent to carrying out any audit assignment. All employees are requested to assist the Directorate in fulfilling its roles and responsibilities.

6.0 Independence and objectivity

To provide for the independence of the Directorate of Internal Audit, its personnel shall report to the Director of Internal Audit. In accordance with Regulation 221 of the Public Financial Management Regulations 2019, (L.I. 2378), the Director of Internal Audit shall report functionally to the Audit Committee and administratively to the Vice Chancellor and the Registrar.

Where the Director of Internal Audit determines that independence or objectivity may be impaired in fact or in appearance, the details of such impairment is to be disclosed to the Audit Committee.

All Internal Audit staff shall exhibit the highest level of professional objectivity in gathering, evaluating and communicating information about the activity or process being examined. All Internal Audit staff in UHAS shall have an impartial, unbiased attitude and avoid any conflict of interests.

Internal Audit staff shall have no direct operational responsibility or authority over any of the activities audited. Accordingly, Internal Audit staff shall not implement internal controls, develop procedures, install systems, prepare records or engage in any other activity that may impair their judgment.

7.0 Scope of Internal Audit Activities

The scope of work of the Directorate of Internal Audit is to determine whether UHAS' network of risk management, control and governance processes as designed by management is adequate and functioning in a manner to ensure that:

- a) risks are appropriately identified and managed;
- b) financial, managerial and operating information is accurate, reliable and timely;

- c) employees' actions are in compliance with policies, standards, procedures and applicable laws and regulations;
- d) resources are acquired economically, used efficiently and adequately protected;
- e) programmes, plans and objectives are achieved;
- f) quality and continuous improvements are fostered in the University's control processes; and
- g) significant legislative, regulatory and administrative issues impacting UHAS are recognized and addressed appropriately.

8.0 Responsibility

Management of the University is responsible for maintaining adequate system of internal control to manage risks facing UHAS.

The Director of Internal Audit has the responsibility to:

- a) ensure the establishment and operation of an efficient and effective financial control system;
- b) develop an annual audit plan using appropriate risk-based methodology, including any risk or control concerns identified by management and submit that plan to the Audit Committee of the University for review and approval;
- c) implement the Annual Audit plan as approved, including as appropriate any special tasks or projects requested by management and the Audit Committee;
- d) maintain a professional audit staff with sufficient knowledge, skills, experience and professional certifications to meet the requirements of this Charter;
- e) conduct periodic examination of the accounts of the University including the self-accounting units;
- f) monitor and ensure that all expenditures incurred have been authorized and are within budgetary provisions;
- g) establish a quality assurance program by which the Director of Internal Audit assures the operation of internal audit activities;
- h) perform advisory services to assist management in meeting its objectives;
- i) conduct periodic management audit and submit reports to the Vice Chancellor, Audit Committee and the University's Council;
- j) assist in the investigation of significant suspected fraudulent activities within UHAS and notify the Vice Chancellor and the Audit Committee of the results;
- k) liaise with External Auditors and ensure that appropriate action is taken on reported audit findings; and
- l) generally be responsible for ensuring that the University complies with Article 187 (2) of the 1992 Constitution and other relevant enactments.

9.0 Quality Assurance and Improvement Programme

The Directorate of Internal Audit shall maintain a quality assurance and improvement programme that covers all aspects of internal audit. The programme will include an evaluation of the Directorate of Internal Audit's conformance with the Definition of Internal Auditing and the Standards and evaluation of whether internal audit staff apply the Code of Ethics. The programme will further seek to assess the efficiency and effectiveness of the Directorate and identifies opportunities for improvement.

The Director of Internal Audit will communicate to Senior Management, Audit Committee and the Council on the Directorate's quality assurance and improvement programme, including results of ongoing internal and external assessments conducted at least every five years.

10.0 Internal Audit Reports

All internal audit reports shall be discussed with the appropriate level of management before final reports are submitted to the Vice Chancellor. Management is expected to implement all agreed audit recommendations within a reasonable time frame. Each audit shall be followed up to assess the extent to which recommendations have been implemented.

The Audit Committee of the University shall be furnished with all audit reports in addition to the status of implementation of the reports. In line with sections 83 (7) of the Public Financial Management Act, 2016 (Act 921) and 16 (3) of the Internal Audit Agency Act, 2003 (Act 658), internal audit reports shall be submitted to the Director-General of the Internal Audit Agency.

LOCAL POSTAL ADDRESS

University of Health and Allied Sciences
Pmb 31 Ho, Volta Region, Ghana

Phone: +233 (0) 36-2196136

Phone: +233 (0) 50-8534404

Phone: +233 (0) 24-5125359

Email: info@UHAS.edu.gh

Web: www.UHAS.edu.gh

UHAS WEBSITE

www.UHAS.edu.gh

UHAS ALUMNI WEB PAGE

www.UHAS.edu.gh/en/alumni

UHAS COVID – 19 INFO

www.UHAS.edu.gh/coronavirus.html

OVERSEAS ADDRESS

The Overseas Representatives
Universities of Ghana Office
321 City Road, London EC1V 1LJ
England

Phone: +44 (0) 207-2787413

Fax: +44 (0) 207-7135776

E-mail: ugoouk@aol.com

UHAS SOCIAL MEDIA

Handle: [@UHASGHANA](https://twitter.com/UHASGHANA)

www.facebook.com/UHASGHANA

www.flickr.com/UHASGHANA

www.instagram.com/UHASGHANA

www.linkedin.com/school/UHASGHANA

www.youtube.com/UHASGHANA

PUBLISHED BY:

Directorate of Public Affairs

©2019 University of Health and Allied Sciences

All rights reserved