**Process**: Internal Audit activities

**Purpose:** To ensure efficient and effective internal auditing and reporting in JOOUST.

**Output:** Audit plan and reports

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | ACTIVITIES  | Inputs | RISK | RISK LEVEL | RISK IMPACT | MITIGATION | OPPORTUNITY | ACTIONS |
|  | Identification of risk areas Analysis of the risks areas Preparation of the Audit PlanApproval of the plan Implementation of the plan Follow-up and reporting | Reports from departmental/section | Imperfect report | High  | High  | Recruitment of qualified staff  | Automation of audit reporting  |  |
| Human resource  | Inadequate human resource | low | High | Building capacity of relevant staff  |  |  |
| Finance  | Insufficient finances  | High  | High | Making budgetary provisions  | Lobby from government capitation  |  |