

# INTERNAL AUDIT DIRECTORATE

Internal Audit is an independent objective assurance and consulting function established within the organisation to examine and evaluate its activities as a service to the organisation.



National  
Water & Sewerage  
Corporation

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# 01

## Introduction

### 1.1 Background

National Water and Sewerage Corporation is an autonomous parastatal, wholly owned by the Government of Uganda. The mandate of the Corporation is to operate and provide water and sewerage services in the Areas entrusted to it on a commercially viable basis.

In line with the strategic goals of the Corporation, this document presents a one-year plan for the Internal Audit Directorate.

### 1.2 Vision and Mission

The Vision and Mission of the Internal Audit Directorate are in line with the Corporation's Vision and Mission.

#### Vision

'To be a World-class icon in the provision of Internal Audit and Compliance Services'

#### Mission

To provide independent advice and assurance to management on the effectiveness of internal control systems, governance and compliance with relevant laws, policies and procedures. This is achieved through performance of systematic, professional and independent audits which measure and evaluate the efficiency, effectiveness, economy and compliance with the Corporation's stated objectives.

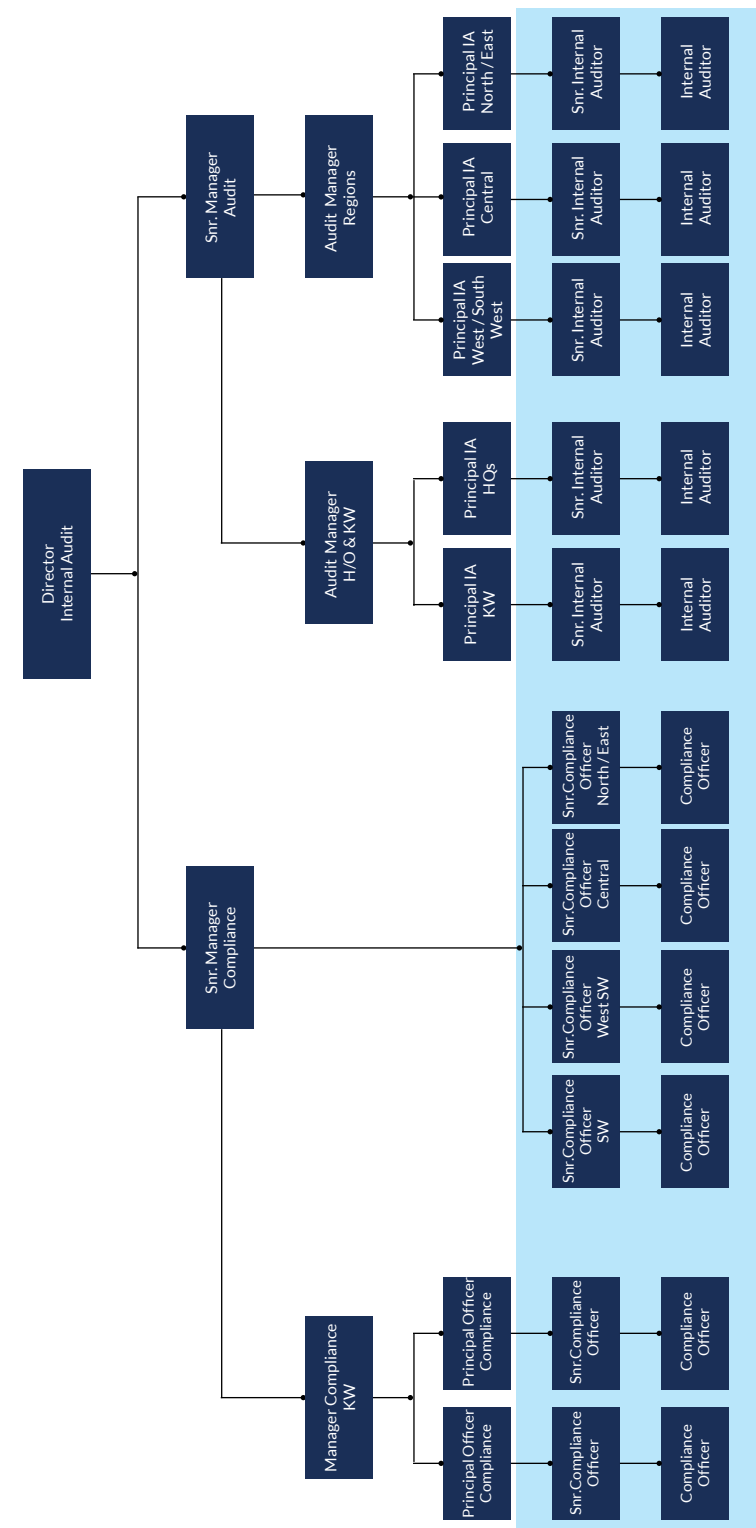
### 1.3 Overview of the Directorate Structure

The directorate is headed by a Director who reports to the Audit Committee of the Board functionally and to the Managing Director administratively. The Directorate is made up of two departments, Internal Audit and Compliance.

The Internal Audit Department – This Department has the mandate of carrying out audit of all the Corporation activities and processes. The Department reports to the Director Internal Audit (DIA) and their findings are communicated to management monthly and to the Board quarterly.

The Compliance department – This department has the mandate of performing all the compliance activities in the Corporation. It is charged with the responsibility of checking the Corporation's adherence to the set standards, policies, procedures, laws and regulations on a day to day basis. The department reports to the Managing Director functionally, and to the DIA administratively.

### Internal Audit Directorate Structure



#### 1.4 The scope

The Internal Audit Directorate is tasked with the role of independent and objective analyses, reviews and evaluation of existing processes and procedures. The Directorate issues reports of its findings and makes recommendations for consideration by Management and the Board in order to assist them in the effective discharge of their duties. The scope of the Directorate is covered under the following four perspectives.

##### Financial Compliance Audits

The objective of a Financial Compliance audit is to establish that the Corporation's financial transactions are proper, timely, accurate, complete, and correctly classified in the accounts.

##### Operational systems audits

A system based audit considers an activity in terms of the inputs required and the processes involved in converting the inputs into outputs. The conversion process involves ensuring economy, efficiency and effectiveness in the utilization of resources.

##### Management Performance Audits

The purpose of a management performance audit is to independently measure success achieved by management in meeting agreed performance targets. In such audits, the auditor is required to confirm whether the information used to measure and report performance is complete, relevant and accurate in order to produce the desired results.

In deciding which areas should be reviewed, consideration will be given to the business risks associated with the operational activity. High risk areas will receive more audit resources and attention than lower risk areas.

##### Special Investigations

A special investigation is a review undertaken at the request of Management, the Board or as considered necessary by the Director Internal Audit (DIA). Such a review would be outside the normal planned audit activities for the year. The DIA must personally agree the terms of reference, and the use of staff time and any additional audit resources needed to conduct the investigation.

A special investigation might involve the investigation of fraud, suspected fraud, other malpractice or a particular topic of concern to Management or the Board of Directors e.g. establishing whether there was value for money in achieving a particular activity.

All special investigations must be undertaken under the direct control of the Director Internal Audit. The nature, purpose and any findings arising out of the investigation must not be discussed with any other person unless the DIA directs the auditor to do so.

#### 1.5 Core Values

The staff of the Internal Audit Directorate are expected to uphold the following core values at all times;

- **Independence** - It is of paramount importance for the effective operation of the Internal Audit directorate that it operates independently and is seen to be independent in all its activities. Without actual and perceived independence, Internal Audit lacks the ability to provide meaningful assurances to Management and the Board.
- **Objectivity** - When reporting, it is important that Internal Audit presents neutral reports that focus on issues and solutions that are in no way personal or present a biased view of the real situation.
- **Integrity** - The perception of Internal Audit must be of honesty and reliability if its views are to be respected. The staff of the Directorate are required to exercise a high degree of integrity at all times.
- **Probity** - Internal Audit must always be seen to act in a way that is free from perception of corruption and wrongdoing.
- **Avoidance of conflict of interest** - The staff of the Directorate should not engage in activities which conflict with the interests of the Corporation. They must not show special consideration to privileged individuals.
- **Communication** - Internal Audit must always seek to clearly define its objectives and the outcomes of activities performed. Internal Audit will only be effective in what it does by developing relationships with its clients based on openness and mutual respect.

#### 1.6 Goals of the Directorate

The goals of the Directorate include the following:

- a. To give an objective assessment as to whether the internal control systems established by management are adequate, reliable and effective.
- b. To review the reliability and integrity of financial and operating information and the means used to identify, measure, classify and report such information.
- c. To review the means of safe guarding the Corporation's assets, and where appropriate, verify the existence of these assets.
- d. To assess whether the assets and property of the Corporation are utilized only in the furtherance of the proper aims and objectives of the Corporation.
- e. To verify the extent to which the Corporation operates in compliance with set standards, relevant laws, regulations, policies and procedures.
- f. To check and report on whether operations and programmes are being carried out as planned.
- g. To determine the extent to which the Corporation's agreed performance targets are accurately monitored and reported.
- h. To appraise the economy and efficiency with which the Corporation resources are being utilized.
- i. Carry out special investigations as and when requested by Management or the Board.

# 02

## Action Plans for Internal Audit Directorate

**1. Undertakings:** Strengthen and intensify the audit of capital projects.

- Develop comprehensive audit programs for capital projects
- Carry out the audit of ongoing capital projects
- Issue reports to management and board on the projects audited.
- Make follow up on implementation of the audit recommendations.

Project Name	Date	Project Name	Date
Review the Water Management and Development Project	Aug-15	Soroti Intake	Jan-16
Review the KW-LVWATSAN	Nov-15	Intergrated Programme to improve living conditions in Gulu (IPILC).	Mar-16
KSP - LVP1	Nov-15	Feasibility study & Predesign for the development of Water and Sanitation infrastructure for the Mbarara-Masaka.	Apr-16
KSP1 - LVP2 Major works	Aug & Dec-15	Feasibility study & Predesign for the development of Water and Sanitation infrastructure for the Albertine Graben	May-16
Buloba Water Supply project	Sept -15	Kapeka Water supply Project	Feb-16
Feasibility study & Predesign for the development of Water and Sanitation infrastructure for Kasese & Fortportal	Jun-16	Compact treatment plants for Kasese, Fortportal and Kisoro towns.	Jun-16

Project Audits -one of the auditors verifying the Kinoni twin-reservior tank, Kinoni Branch, Mbarara

- 2. Undertakings:** Intensify the review of IT systems.
- Develop comprehensive audit programs for review of ICT systems.
  - Carry out comprehensive review of the following ICT systems that are critical to the Corporation operations to ensure adequacy and reliability.

S/N	ICT System	Review date
1.	Billing System	Jul - 15
2.	New Connections Module	Aug -15
3.	Billing Interface	Sept- 15
4.	Communication system	Oct- 15
5.	Iscala	Nov -15
6.	Procurement system	Dec -15
7.	Water Quality system	Jan – 16
8.	Transport System	Feb – 16
9.	HR system	Mar –16
10.	Prepaid meter system	Apr- 16
11.	Payment system	May -16

- 3. Undertakings:** Carry out Value for Money (VfM) Audit on the following key processes of the Corporation.
- Develop comprehensive VFM audit programs for review of the key processes.
  - Carry out comprehensive review of the following Key processes.

S/N	Key Processes	Review date
1.	Insurance	Jul - 15
2.	Procurement	Aug -15
3.	Stores	Sept- 15
4.	ISDPs	Oct- 15
5.	Revenue Management	Nov -15
6.	Estates Management	Dec -15
7.	Transport Management	Jan – 16
8.	Human Resources	Feb – 16
9.	Prepaid Meters	Mar –16
10.	Water Quality	Apr- 16

# 03

## Individual Management Staff Undertakings

### A:PARTICULARS

Employee's Name	Prossy Akech Lubowa
Employee's Title	Director Internal Audit
Supervisor's Name	Dr. Eng. Silver Mugisha
Supervisor's Title	Managing Director

### KEY RESULT AREAS

#	Key Result Area (KRA)	Goals and/or Targets of NWSC 5-Yr Strategic Direction Impacted
1	Directing and controlling the work of the Internal Audit Directorate.	Goal No. 10
2	Strengthen and intensify the audit of capital projects. <ul style="list-style-type: none"><li>• Develop comprehensive audit programs for capital projects</li><li>• Carry out the audit of ongoing capital projects</li><li>• Issue reports to management and board on the projects audited.</li><li>• Make follow up on implementation of the audit recommendations</li></ul>	Goal Nos. 1 to 10
3	Review compliance with rules, regulations, policies and procedures.	Goal Nos. 1 to 10
4	Review adequacy of internal controls for the Corporation.	Goal Nos. 1 to 10
5	Review Value for money in the implementation of all projects and programmes undertaken by the Corporation.	Goal Nos. 1 to 10
6	<ul style="list-style-type: none"><li>• Intensify the review of IT systems.</li><li>• Develop comprehensive audit programs for review of ICT systems.</li><li>• Carry out comprehensive review of ICT systems that are critical to the Corporation operations.</li></ul>	Goal Nos. 1 to 10
7	<ul style="list-style-type: none"><li>• Develop comprehensive audit plans and programs covering the corporation processes.</li><li>• Carry out the audit of corporation processes</li><li>• Submit monthly reports to management and quarterly to the board.</li><li>• Make follow ups on the actions taken on the reports.</li></ul>	Goal Nos. 1 to 10

EMPLOYEE’S KEY RESULT AREAS

Key Result Area	Expected Deliverables & Performance Outputs	Due Date
KRA 1: Directing and controlling the work of the Internal Audit Directorate.	Enhanced capacity of audit staff Achievement of work plan activities	Quarterly Annual
KRA 2: Strengthen the Internal Audit function and to ensure Improved Governance of Capital Projects.		
• Train staff in the audit of capital projects.	Trained staff	March 2016
• Recruit additional Engineers in view of the increasing activities in Capital projects.	Additional Engineers	December 2015
• Develop comprehensive audit programs for capital projects	Audit programs	Sept 2015
• Carry out the audit of ongoing capital projects.	Audit reports	Monthly
• Issue reports to management and board on each of the above projects.	Audit reports	Monthly & quarterly
• Make follow ups on each of the above projects and on recommendations	Follow up reports	Quarterly
KRA 3: Review compliance with rules, regulations, policies and procedures.	Reduction in the number of issues raised by External Auditor.	
	Declining incidences of fraud	Quarterly
KRA 4: Review adequacy of internal controls for the Corporation.	Declining errors, omissions, and fraud.	Monthly
KRA 5: Review Value for money in the implementation of all performance improvement programmes undertaken by the Corporation.	Improved planning, financing, approval, implementation & review of performance programmes.	Quarterly
KRA 6: Promote the use of ICT in the audit processes		
• Carry out cost benefit analysis of in house versus acquiring off the shelf audit and compliance soft ware	Cost benefits analysis report.	November 2015
• Computerize the management of working papers and reports.	Terms of Reference specifying the requirements.	January 2016
KRA 7: Put in place a comprehensive audit plan and programs covering the Corporation processes.		
• Carry out comprehensive audits of the above areas.	Audit plan and audit programs	September 2015
• Submit monthly reports to management and quarterly to the Board.	Audit reports	Monthly and quarterly
• Make follow ups on the actions taken.	Updated actions	Quarterly

SENIOR MANAGER INTERNAL AUDIT

Employee’s Name	Francis Owot
Employee’s Title	Senior Manager Internal Audit
Supervisor’s Name	Prossy Aketch Lubowa
Supervisor’s Title	Director Internal Audit

B: KEY RESULT AREAS

Key Result Area (KRA)	Goals and/or Targets of NWSC 5-Yr Strategic Direction Impacted
KRA1: Develop a comprehensive audit plan and programs covering the Corporation processes. • Develop a comprehensive audit plan for all the Corporation processes. • Carry out audit of all processes in accordance with the plan. • Submit monthly reports to management and quarterly to the Board. • Make follow ups on the actions taken.	Goal No.1 to 10
KRA 2: Strengthening the Internal Audit function and Improved Governance of Capital Projects. • Develop a comprehensive audit program for capital projects. • Carry out the audit of capital projects. • Issue monthly reports to management and quarterly to the Board. • Make follow ups on the actions taken on the recommendations made.	Goal Nos. 1 to 10
KRA 3: Review compliance with rules, regulations, policies and procedures.	Goal Nos. 1 to 10
KRA 4: Review adequacy of internal controls for the Corporation.	Goal Nos. 1 to 10
KRA 5: Review of Value for money in the implementation of all programmes undertaken by the Corporation.	Goal Nos. 1 to 10
KRA 6: Increase the use of ICT in the audit processes • Carry out cost benefit analysis of in house versus acquiring off the shelf audit and compliance soft ware. • Computerize the management of working papers and reports.	Goal Nos. 1 to 10
KRA 7: Ensure timely reporting and advice to management on the key audit findings.	Goal Nos. 1 to 10



EMPLOYEE’S KEY RESULT AREAS

Key Result Area	Expected Deliverables & Performance Outputs	Due Date
KRA 1: Develop comprehensive audit plan and programs covering the Corporation processes.		
• Ensure comprehensive audits of the Corporation processes.	Audit plan and audit programs	Sept. 2015
• Submit monthly reports to management and quarterly to the Board.	Audit reports	Monthly and quarterly
• Make follow ups on the actions taken.	Updated actions	Quarterly
KRA 2: Strengthen the Internal Audit function and Improved Governance of Capital Projects.		
Develop comprehensive audit programs for capital projects.	Audit programs	Sept. 2015
Carry out the audits of capital projects.	Audit reports	Monthly
Issue monthly reports to management and quarterly to the board.	Audit reports	Monthly and quarterly
Make follow ups on the actions taken on the recommendations made.	Updated reports on actions taken	Quarterly
KRA 3: Reviewing compliance with rules, regulations, policies and procedures.	Declining incidences of non compliance	Monthly
KRA 4: Review adequacy of internal controls.	Declining incidences of errors, omissions, and fraud.	Monthly
KRA 5: Review Value for money in the implementation of all programmes undertaken.	Improved planning, financing, approval, implementation and review of all programmes.	Quarterly

E: PERFORMANCE MONITORING AND EVALUATION

The Supervisor will conduct a quarterly progress review and detailed evaluation using templates approved by the NWSC EMM. The quarterly review will also entail discussions on the employee’s personal development goals.

Employee’s Signature

Supervisor’s Signature:

KRA 6: Promote the use of ICT in the audit processes

• Carry out cost benefit analysis of in house versus acquiring off the shelf audit and compliance soft ware.	Cost benefit analysis report on the suitable approach	November 2015
• Computerize management of working papers and reports.	Terms of Reference specifying the requirements.	January 2016
KRA 7: Ensure timely reporting and advice to management on the key audit findings.	Audit reports	Within 3 weeks of commencement of assignment



On of the auditors verifying Bwanja water source protection in Kanungu.



SENIOR MANAGER COMPLIANCE

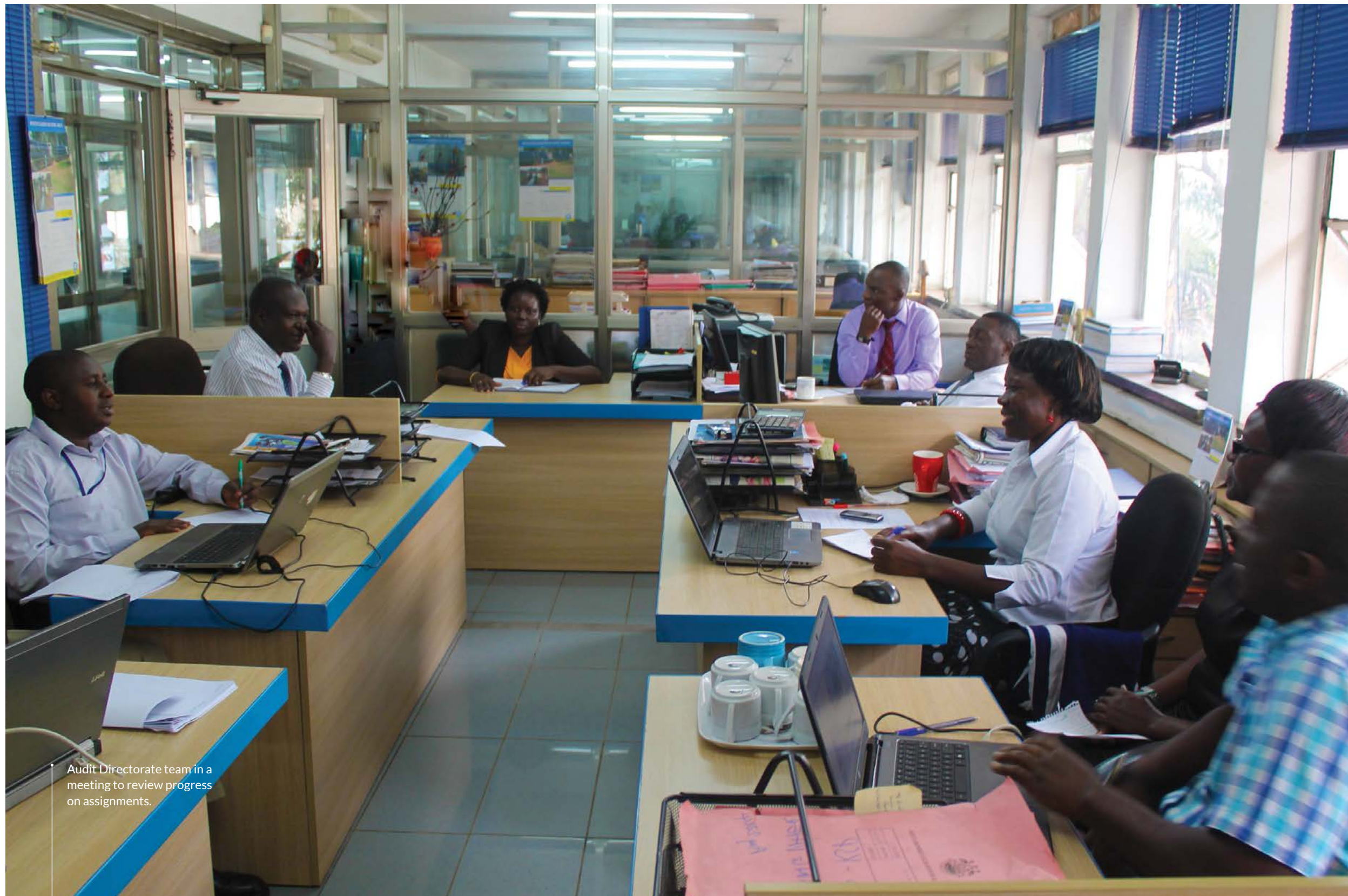
Employee's Name	Finney Mukasa
Employee's Title	Senior Manager Compliance
Supervisor's Name	Dr. Eng. Silver Mugisha
Supervisor's Title	Managing Director

B:KEY RESULT AREAS

Key Result Area (KRA)	Goals and/or Targets of NWSC 5-Yr Strategic Direction Impacted
KRA 1: Directing and controlling the work of the Compliance Department.	Goal No. 10
KRA 2: Put in place comprehensive compliance plans and programs covering all the Corporation Programmes and Procedures.	Goal Nos. 1 to 10
KRA 3: Carry out compliance checks in accordance with the plans in place and submit reports to management.	Goal Nos. 1 to 10
KRA 4: Make follow ups on the actions taken on the compliance reports above.	Goal Nos. 1 to 10
KRA 5: Strengthen the Compliance function to ensure Improved Governance of Capital Projects.	
<ul style="list-style-type: none"> <li>Comprehensive Compliance programs for pre-auditing capital projects.</li> <li>Carry out the pre-audit of all certificates under capital projects.</li> <li>Issue reports to management on the projects pre-audited.</li> <li>Make follow up on each of the above reports and propose recommendations</li> </ul>	Goal Nos. 1 to 10
KRA 6: Ensure compliance with rules, regulations, policies and procedures in NWSC operations	Goal Nos. 1 to 10
KRA 7: Ensure compliance with NWSC established internal control systems.	Goal Nos. 1 to 10
KRA 8: Ensure Value for money in the implementation of all programmes undertaken.	Goal Nos. 1 to 10

D: EMPLOYEE'S KEY RESULT AREAS

Key Result Area	Expected Deliverables & Performance Outputs	Due Date
KRA 1: Directing and controlling the work of the Compliance Department.	Enhanced capacity of Compliance staff	Daily
KRA 2: Put in place comprehensive compliance plans and programs covering all the corporation processes and procedures.	Comprehensive compliance plans and programs	Sept. 2015
KRA 3: Carry out compliance checks in accordance with the plans in place and submit reports to management	Compliance reports	Monthly
KRA 4: Make follow ups on the actions taken on the compliance reports above.	Report on updated actions	Quarterly
KRA 5: Strengthen the Compliance function to ensure Improved Governance of Capital Projects.		
Develop comprehensive Compliance programs for pre-auditing capital projects.	Compliance Program for capital projects	Yearly
Carry out reviews and issue reports on the pre-audit of all certificates under capital projects.	Compliance report on certificates pre-audited	Monthly
Make follow ups on each of the above reports & propose recommendations.	Follow up reports	Quarterly
KRA 6: Ensure compliance with rules, regulations, policies and procedures in NWSC operations	Declining incidences of non compliance	Daily
KRA 7: Ensure compliance with NWSC established internal control systems.	Improved compliance with Internal controls	Daily
KRA 8: Ensure Value for money in the implementation of all projects and programmes undertaken by the Corporation.	Effective utilization of resources	Monthly



Audit Directorate team in a meeting to review progress on assignments.



MANAGER INTERNAL AUDIT

Employee's Name	Rita Nankwalu
Employee's Title	Manager Internal Audit
Supervisor's Name	Francis Owot
Supervisor's Title	Senior Manager Internal Audit

B:EMPLOYEE'S KEY RESULT AREAS

Key Result Area (KRA)	Goals and/or Targets of NWSC 5-Yr Strategic Direction Impacted
KRA 1: Direct and supervise the work of the audit team in KW.	Goal No.1 to 10
KRA 2: Develop comprehensive audit plans and programs covering all KW processes.	Goal No.1 to 10
KRA 3: Ensure comprehensive audits of Kampala Water processes.	Goal No.1 to 10
KRA 4: Review reports for Kampala Water for accuracy, completeness and compliance with programs	Goal No.1 to 10
KRA 5: Submit reports to the Senior Manager Internal Audit within two weeks from commencement of the assignment.	Goal No.1 to 10
KRA 6: Make follow ups on actions taken on the audit recommendations.	Goal No.1 to 10
KRA 7: Review compliance with rules, regulations, policies and procedures in Kampala Water.	Goal Nos. 1 to 10
KRA 8: Review adequacy of internal controls for Kampala Water.	Goal Nos. 1 to 10
KRA 9: Review Value for money in the implementation of all projects and programmes undertaken by Kampala Water.	Goal Nos. 1 to 10
KRA 10: Carry out audit reviews in other NWSC areas as per the approved plan.	Goal 1 to 10

D: EMPLOYEE'S KEY RESULT AREAS

Key Result Area	Expected Deliverables & Performance Outputs	Due Date
KRA 1: Direct and supervise the work of the audit team in Kampala Water.	Achievement of the annual work plan	Daily
KRA 2: Develop a comprehensive audit plan and programs covering all Kampala Water processes.	Audit plan and audit programs	September 2015
KRA 3: Ensure comprehensive audits of Kampala Water processes.	Draft audit reports	
KRA 4: Review reports for Kampala Water for accuracy, completeness and compliance with programs.	Draft audit reports	Monthly
KRA 5: Submit reports to Senior Manager Internal Audit within two weeks from commencement of the assignment.	Draft audit reports	Monthly
KRA 6: Make follow ups on actions taken on the audit recommendations.	Updated actions	Quarterly
KRA 7: Review compliance with rules, regulations, policies and procedures in Kampala Water	Draft audit reports	Monthly
KRA 8: Review adequacy of internal controls for Kampala Water	Draft audit reports	Monthly
KRA 9: Review Value for money in the implementation of all projects and programmes undertaken by Kampala Water	Draft audit reports	Monthly
KRA 10: Carry out audit reviews in other NWSC areas as per the approved plan.	Audit Reports	Monthly

MANAGER COMPLIANCE

Employee's Name	William Zizinga
Employee's Title	Manager Compliance
Supervisor's Name	Finney Mukasa
Supervisor's Title	Senior Manager Compliance

B:KEY RESULT AREAS

Key Result Area (KRA)	Goals and/or Targets of NWSC 5-Yr Strategic Direction Impacted
KRA 1: Directing and controlling the work of the Compliance officers in Kampala Water	Goal No. 10
KRA 2: Put in place comprehensive compliance plan and programs covering all Kampala Water processes and procedures.	Goal Nos. 1 to 10
KRA 3: Carry out compliance checks in accordance with the plan in place and submit reports to Senior Manager Compliance.	Goal Nos. 1 to 10
KRA 4: Make follow ups on the actions taken on the compliance reports.	Goal Nos. 1 to 10
KRA 5: Ensure compliance with rules, regulations, policies and procedures in Kampala Water operations.	Goal Nos. 1 to 10
KRA 6: Ensure compliance with NWSC established internal control system.	Goal Nos. 1 to 10
KRA 7: Ensure Value for money in the implementation of all projects and programmes undertaken by Kampala water.	Goal Nos. 1 to 10
KRA 8: Carry out compliance checks in other NWSC areas as per the approved plan	Goal 1 to 10

D: EMPLOYEE'S KEY RESULT AREAS

Key Result Area	Expected Deliverables & Performance Outputs	Due Date
KRA 1: Directing and controlling the work of the Compliance Officers in Kampala Water	Enhanced capacity of Compliance staff	Daily
KRA 2: Put in place comprehensive compliance plan and programs covering all Kampala Water processes and procedures.	Comprehensive compliance plans and programs	September 2015
KRA 3: Carry out compliance checks in accordance with the plan in place and submit reports to Senior Manager Compliance.	Compliance report	Monthly
KRA 4: Make follow ups on the actions taken on the compliance reports above.	Updated actions	Quarterly
KRA 5: Ensure compliance with rules, regulations, policies and procedures in Kampala Water operations	Improved compliance with policies, procedures and regulations	Daily
KRA 6:Ensure compliance with NWSC established internal control systems in Kampala Water.	Improved compliance with Internal controls	Daily
KRA 7:Ensure Value for money in the implementation of all projects and programmes undertaken by Kampala Water.	Effective utilization of resources	Monthly
KRA 8:Carry out compliance checks in other NWSC areas as per the approved plan	Compliance reports	Monthly





Verification of rehabilitation  
works at Gaba 1 and 2



PRINCIPAL INTERNAL AUDITOR

Employee's Name	Johnson Akanyijuka
Employee's Title	Principal Internal Auditor
Supervisor's Name	Rita Nankwalu
Supervisor's Title	Manager Internal Audit

B: KEY RESULT AREAS

Key Result Area (KRA)	Goals and/or Targets of NWSC 5-Yr Strategic Direction Impacted
KRA 1: Carry out audits as per audit plan and programmes and submit reports to Manager Audit within 7 days of commencement of the assignment.	Goal No.1 to 10
KRA 2: Make follow ups on actions taken on the audit reports	Goal Nos. 1 to 10
KRA 3:Review compliance with rules, regulations, policies and procedures in the audited Areas.	Goal Nos. 1 to 10
KRA 4: Review adequacy of internal control systems in the audited Areas.	Goal Nos. 1 to 10
KRA 5: Review Value for money in the implementation of all projects and programmes undertaken in the audited Areas.	Goal Nos. 1 to 10

D: EMPLOYEE'S KEY RESULT AREAS

Key Result Area	Expected Deliverables & Performance Outputs	Due Date
KRA 1: Carry out audits as per audit plan and programmes and submit reports to Manager Audit within 7 days of commencement of the assignment.	Draft report on the assigned activities	Within 7 days
KRA 2: Make follow ups on actions taken on the audit reports	Report on updated actions	Monthly
KRA 3: Review compliance with rules, regulations, policies and procedures in the audited Areas.	Draft audit reports	Monthly
KRA 4: Review adequacy of internal control systems in the audited Areas.	Draft audit reports	Monthly
KRA 5: Review Value for money in the implementation of all projects and programmes undertaken in the audited Areas.	Draft report on value for money audit	Monthly

A:PARTICULARS

Employee's Name	Arotin Grace
Employee's Title	Principal Internal Auditor
Supervisor's Name	Rita Nankwalu
Supervisor's Title	Manager Internal Audit

B: KEY RESULT AREAS

Key Result Area (KRA)	Goals and/or Targets of NWSC 5-Yr Strategic Direction Impacted
KRA 1: Carry out audits as per audit plan and programmes and submit reports to Manager Audit within 7 days of commencement of the assignment.	Goal No.1 to 10
KRA 2: Make follow ups on actions taken on the audit reports	Goal Nos. 1 to 10
KRA 3: Review compliance with rules, regulations, policies and procedures in the audited Areas.	Goal Nos. 1 to 10
KRA 4: Review adequacy of internal control systems in the audited Areas.	Goal Nos. 1 to 10
KRA 5: Review Value for money in the implementation of all projects and programmes undertaken in the audited Areas.	Goal Nos. 1 to 10



Carry out audits as per  
audit plan and programmes  
and submit reports to  
Manager Audit within 7 days  
of commencement of the  
assignment.

Within 7 days

D: EMPLOYEE'S KEY RESULT AREAS

Key Result Area	Expected Deliverables & Performance Outputs	Due Date
KRA 1: Carry out audits as per audit plan and programmes and submit reports to Manager Audit within 7 days of commencement of the assignment.	Draft report on the assigned activities	Within 7 days
KRA 2: Make follow ups on actions taken on the audit reports	Report on updated actions	Monthly
KRA 3: Review compliance with rules, regulations, policies and procedures in the audited Areas.	Draft audit reports	Monthly
KRA 4: Review adequacy of internal control systems in the audited Areas.	Draft audit reports	Monthly
KRA 5: Review Value for money in the implementation of all projects and programmes undertaken in the audited Areas.	Draft report on value for money audit	Monthly

CURRENT STAFF LIST IN THE DIRECTORATE

The Internal Audit Directorate currently has a total of 23 staff:

SN	Name	Position	Department	Location
1	Prossy Akech Lubowa	Director Internal Auditor	Head	Head Office
2	Francis Owot	Senior Manager Audit	Internal Audit	Head Office
3	Johnson Akanyijuka	Principal Internal Auditor	Internal Audit	Head Office
4	Grace Arotin	Principal Internal Auditor	Internal Audit	Head Office
5	Anthony Ochwo	Principal Internal Auditor	Internal Audit	Head Office
6	Ronald Nkalubo	Principal Internal Auditor	Internal Audit	Head Office
7	Samuel Oryem	Senior Internal Auditor	Internal Audit	Head Office
8	Rita Nankwalu	Manager Audit	Internal Audit	Kampala Water
9	David Oryema	Principal Internal Auditor	Internal Audit	Kampala Water
10	James Malinga	Senior Internal Auditor	Internal Audit	Kampala Water

1	Mukasa Finney	Senior Manager Compliance	Compliance	Head Office
2	William Zizinga	Manager Compliance	Compliance	Kampala Water
3	Methodius Adaku	Senior Officer Compliance	Compliance	Head Office
4	Sisto Oyet	Principal Officer Compliance	Compliance	Entebbe
5	Feresta Turyahabwe	Senior Officer Compliance	Compliance	Mbarara/Bushenyi
6	Asaph Atuhair	Senior Officer Compliance	Compliance	Kampala Water
7	Tibenda John	Principal Officer Compliance	Compliance	Mbarara
8	Innocent Kimbugwe	Senior Officer Compliance	Compliance	Jinja
9	Henry Kajoba	Senior Officer Compliance	Compliance	Kampala Water
10	Chris Nduga	Senior Officer Compliance	Compliance	Mbale/Tororo
11	Danson Turyamureeba	Senior Officer Compliance	Compliance	Masaka
12	Andrew Akishule	Principal Officer Compliance	Compliance	Kampala Water
13	Andrew Lwebuga	Principal Officer Compliance	Compliance	Head Office
14	Allen Kibamusimire	Senior Officer Compliance	Compliance	Head Office
15	Joseph Mutasaaga	Principal Officer Compliance	Compliance	Kampala Water



Nebbi area store after stock  
Taking in July 2015

# 04

## Internal Audit Directorate Management Team



**Proscovia Akech,**  
Director Internal Audit  
Directorate



**Francis Owot,**  
Senior Manager, Internal  
Audit Department.



**Finney Mukasa,**  
Senior Manager  
Compliance Department



**Ritah Nankwalu,**  
Manager Audit KW  
Internal Audit Department



**William Zizinga,**  
Manager Compliance, KW  
Compliance

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