**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 Plan  Approval 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 |  |