

# **NATIONAL CRIME RESEARCH CENTRE**

## **TERMS OF REFERENCE FOR THE AUDIT COMMITTEE**

### **1. STATUS**

The Audit Committee shall have non-executive status and shall serve in an advisory capacity to the Chief Executive Officer

### **2. MANDATE**

The mandate of the Audit Committee shall include:

- Assisting the Chief Executive Officer in enhancing internal controls in order to improve efficiency, transparency and accountability.
- Reviewing audit issues raised by both internal and External Auditors
- Resolving unsettled and unimplemented Public Accounts and Public Investment Committees (PAC/PIC) recommendations.
- Enhancing communication between management, Internal and External Audit and fostering an effective Internal Audit function.

However, the mandate of the Audit Committee shall not be limited in any way which would prevent it from properly performing its duties and responsibilities.

### **3. DUTIES AND RESPONSIBILITIES**

The duties and responsibilities of the Audit Committee shall include:

- Evaluating adequacy of management procedures with regard to issues relating to risk management, control and governance.
- Reviewing and approving the Audit Charter where applicable and the internal audit Annual Work plans.

- Reviewing the Internal and External Audit findings and recommendations and proposing corrective and preventive action where necessary.
- Reviewing the systems established to ensure sound public financial management and internal controls, as well as compliance with policies, laws, regulations, procedures, plans and ethics.
- Initiating special audit/investigation on any allegations, concerns and complaints regarding corruption, lack of accountability and transparency in consultation with the Chief Executive Officer.

These responsibilities should not prevent the Audit Committee from carrying out any other tasks which are within its mandate.

#### **4. MEMBERSHIP**

- The members of the Audit Committee of the National Crime Research Centre should be appointed by the Chief Executive Officer in consultation with the Governing Council. They comprise of five (5) non-executive Governing Council members, namely:
  - i. Mr. Benard N. Bwoma
  - ii. Mr. Keriako Tobiko
  - iii. Mr. Jerim W. Odhiambo Oloo
  - iv. Mr. Mwakio Obadiah Righa
  - v. Dr. Florence Muli-Musiime  
and
  - vi. A representative of the Accounting Officer of the Office of the Attorney General & Department of Justice Mr. David Ndiritu.
- The Chairperson of the Audit Committee should be a person with broad knowledge, skills and understanding of State Corporations environment and Accountability structures.

- The head of Internal Audit or his/her representative shall provide the Audit Committee with a Secretariat.
- The Head of Finance, Accounting, Procurement and Internal Audit shall form part of the Technical team to guide the Committee but shall have no voting power. Other technical representatives may be co-opted as and when required.

## **MEETINGS**

- The Audit Committee shall meet at least four times a year. However, the Chairperson may convene additional meetings as may be deemed necessary
- A minimum of three (3) members including the Chairperson shall form a quorum.
- The audit Committee may request/co-opt any member of staff of N.C.R.C. to attend any meetings to assist it with its discussions on any particular matter.

## **5. ACCESS**

The Heads of Internal and External Audit Units or their appointed representatives shall have unrestricted and confidential access to the Chair of the Audit Committee at all times.

## **6. REPORTING**

Reports/Minutes shall be made available to the Chief Executive Officer following an Audit Committee meeting, clearly indicating its findings/recommendations deliberated upon by the Committee for follow up and evaluation of action taken.

## **7. INFORMATION REQUIREMENTS**

The Audit Committee through the Secretariat shall be provided for each meeting with:-

- A progress report from the Head of Internal Audit Department summarizing:

- i. Work performed compared with work planned
  - ii. Key issues emerging from Internal Audit work done
  - iii. Status of management response to audit findings and recommendations
  - iv. Changes to the Annual Work plan
  - v. Any limitation in resources that may affect the implementation of Internal Audit Work plan.
- The Audit Committee shall review and discuss all External Audit reports and queries received and make appropriate recommendations for necessary action. The External Audit representative may attend meetings of the Audit Committee during which reviews and discussions take place.
  - Any other information as requested by the Audit Committee.