



KMTC is ISO 9001:2015 Certified

# Kenya Medical Training College



INTERNAL CONTROLS MANUAL

MAY 2019

Internal Controls Manual  
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## PREFACE

The Kenya Medical Training College KMTC is a State Corporation established under the KMTC Act, Cap 261 of the laws of Kenya. Founded in 1927, KMTC is the oldest and largest mid-level medical training and research institution in Kenya, and within East Africa region. The College has 65 campuses strategically located in various parts of the country. The College has continued to produce competent health professionals for both the local and international markets. KMTC graduates account for more than 85% of the local mid-level work force in the country.

The Board of Directors constantly strives to maintain an efficient internal control system, based on clear organizational principles, an effective system to identify and manage risks and suitable governance instances and control activities.

This manual is expected to be a key reference guide for the practices, policies and procedures used in the College. The Internal Controls Manual provides a guide and reference to the Board of Directors in exercising its oversight role. It will go a long way in assisting the management in conducting day to day operations of the College.

Reviewing the effectiveness of internal controls is an essential part of the Board's responsibilities while management is accountable to the Board for developing, operating and monitoring the system of internal controls and for providing assurance to the Board that it has done so.

I wish to thank the Audit Committee for overseeing the development of this Manual. I thank the Board for studying and approving the manual for management implementation. Much appreciation to the Chief Executive Officer, Senior Management and Staff for working hard to ensure the document is in place.



**Prof. Philip Kaloki, MBS,**

**Chairperson, KMTC Board of Directors.**

## FOREWORD

The Kenya Medical Training College (KMTC) has been in existence for the last 92 years. Over time, the College has consistently enhanced and reviewed its programmes to align with emerging needs and trends. As such, the College has put in place quality control measures to exploit available opportunities and confront threats that might hinder the institution from achieving its objectives, to ensure contribution to better health care through.

This document is intended to serve as one of the tools that managers and employees can reference when developing processes and carrying out their responsibilities for the College. KMTC mission requires a wide variety of tasks and assignments, completed by employees in numerous physical locations and with many diverse skills sets and backgrounds. Each of us has some level of College resources available to us as we undertake our day-to-day tasks and projects. “Internal Controls” are the mechanism that allows us to minimize risk and protect KMTC’s resources to ensure that they are used for legitimate purposes.

This Internal Controls Manual has been developed in recognition of the need for a single, documented reference guide for KMTC in the day to day work; as well as being a source of information for other stakeholders. This manual is expected to be a key reference guide for the practices, policies and procedures used in the College. The Internal Controls Manual provides a standardized and official document for all KMTC staff and officers. It will form an invaluable guide to staff as they go about their day to day duties.

This manual, will provide a guide that ensures uniformity and standardization in the way tasks are approached across KMTC; a handy reference and training guide to assist new and existing staff to become familiar with various aspects of their work; and provide continuity in the way policies and procedures are undertaken in the College.



**Prof. Michael Kiptoo,**

**Chief Executive Officer.**

## **VISION**

A model institution in the training and development of competent health professionals

## **MISSION**

To produce competent health professionals through training and research, and provide consultancy services

## **CORE VALUES**

Accountability

Integrity

Responsiveness

Equity

Teamwork

Professionalism

Creativity and innovation

## ABBREVIATIONS

<b>AACR2</b>	-	Anglo American Cataloguing Rules
<b>CAAT</b>	-	Computer Assisted Audit Technique
<b>CCTV</b>	-	Closed Circuit Television
<b>CEO</b>	-	Chief Executive Officer
<b>HOD</b>	-	Head of Department
<b>IT</b>	-	Information Technology
<b>KMTC</b>	-	Kenya Medical Training College
<b>KNEC</b>	-	Kenya National Examinations Council
<b>LCCS</b>	-	Library of Congress Classification Schedules
<b>LCSH</b>	-	Library of Congress Subject Headings
<b>MoU</b>	-	Memorandum of Understanding
<b>PPDA</b>	-	Public Procurement and Disposal Act
<b>SRC</b>	-	Students' Representative Council
<b>VPN</b>	-	Virtual Private Network

## 1.0 INTRODUCTION

This document is intended to serve as one of the tools that managers and employees can reference when developing processes and carrying out their responsibilities for the College. KMTC mission requires a wide variety of tasks and assignments, completed by employees in numerous physical locations and with many diverse skill sets and backgrounds. Each of us has some level of College resources available to us as we complete our day-to-day tasks and projects. “Internal Controls” are the mechanism that allows us to minimize risk and protect KMTC resources to ensure that they are used for legitimate purposes.

### 1.1 Risk Management

One might ask why the concept of risk management would be included in an Internal Control Manual. The reason is that risk management and internal controls are interrelated. Usually when a risk is identified and depending on the risk treatment, management may identify a control(s) that will mitigate the risk; keeping in mind the control(s) should be cost effective and reasonable.

All activities of the College involve risk. There is no uniform risk management framework but the management of risk usually involves:

- i. Identifying the risk.
- ii. Assessing the impact of the risk and the probability of occurrence.
- iii. Determining the risk treatment and risk owner.

### 1.2 Reviewing the Effectiveness of Internal Controls

Reviewing the effectiveness of internal controls is an essential part of the Board’s responsibilities while management is accountable to the Board for developing, operating and monitoring the system of internal controls and for providing assurance to the Board that it has done so. Aspects of the review work may be delegated to the Audit Committee of the Board. However, the Board as a whole should form its own view on the adequacy of the review after due and careful enquiry by it or Audit Committee.

This Manual shall be updated and revised annually or any time as may be necessary.

Any member of staff may initiate changes to the manual by submitting written suggestions to respective managers. All proposed changes must be submitted to the CEO for approval. Any changes made by the CEO to the manual shall be brought to the attention of the Board of Directors for final approval. Once amendments are approved, the CEO shall ensure they are implemented by issuing revisions to the Manual and ensuring dissemination of the approved amendments.

### 1.3 Custody and Issue of the Manual

The CEO is responsible for the custody and issuance of this Manual and shall be available to all members of staff for reference purposes. The softcopy of the manual shall be issued to Principals and HoDs.



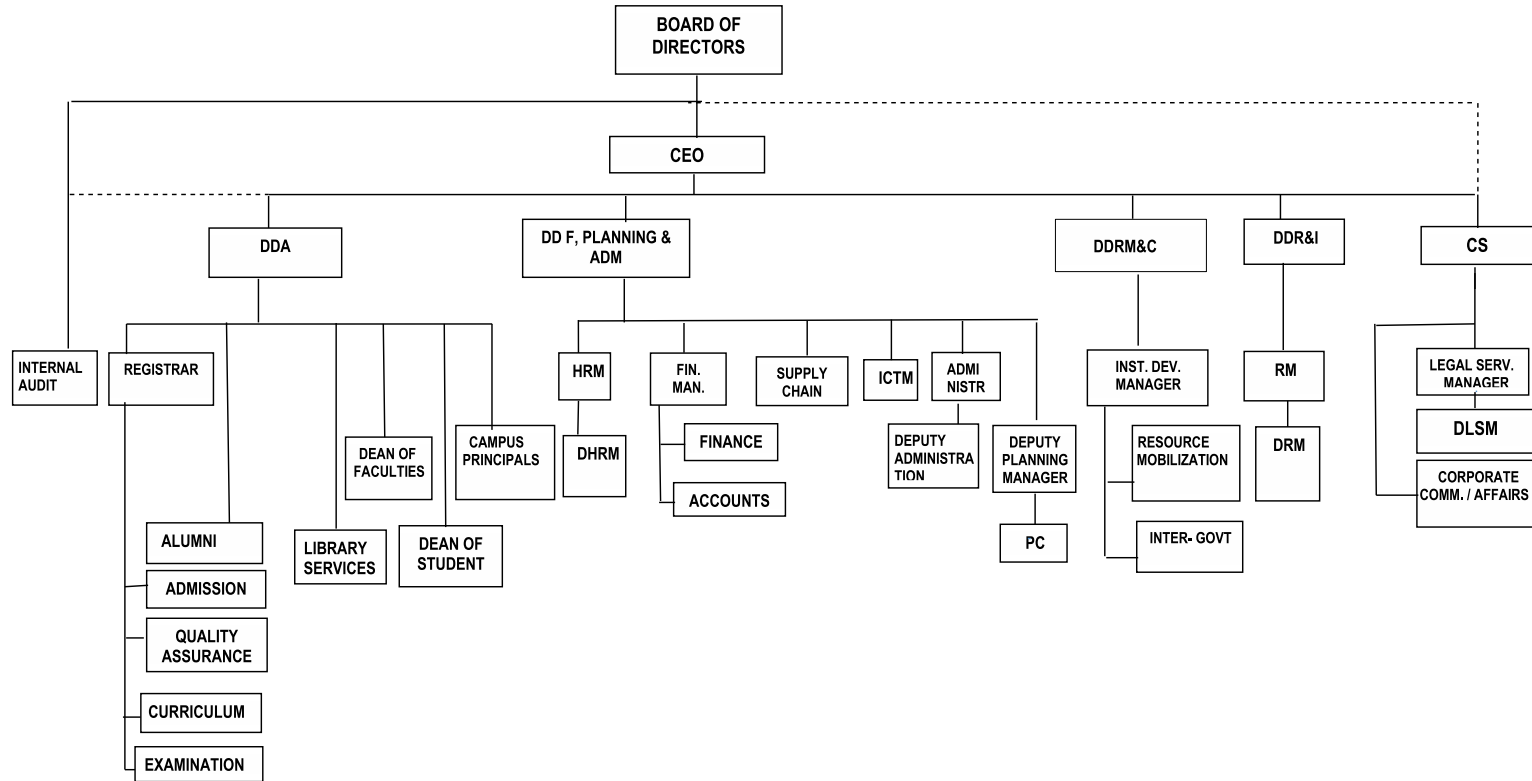
## **2.0 OBJECTIVES OF KMTC INTERNAL CONTROLS MANUAL**

The following are objectives of KMTC's Internal Control Manual: -

- i. To provide a guide to handling KMTC's processes, policies and practices to ensure consistency and standardization across the entire College.
- ii. It details the internal controls in department aspect to minimize risks.
- iii. To provide a guide and reference to the Board of Directors and other stakeholders in conducting day to day operations of the College.
- iv. To ensure policies and procedures used in financial management are based on best practices, principles and comply with statutory regulations.

### 3.0 KMTC ORGANISATION STRUCTURE

KMTC ORGANIZATIONAL STRUCTURE AS OF MAY, 2018



**KEY:**

CEO - Chief Executive Officer  
 CS - Corporation Secretary  
 DDA - Deputy Director Academics  
 DDF, P&A - Deputy Director, Finance, Planning & Administration  
 DDR&I - Deputy Director Research & Innovation  
 DDRMC - Deputy Director Resource Mobilization & Consultancy  
 DSLM - Deputy Legal Service Manager

DHRM - Deputy Human Resource Manager  
 DRM - Deputy Research Manager  
 HRM - Human Resource Manager  
 ICTM - Information Communication Technology Manager  
 PC - Performance Contract  
 RM - Research Manager

## 4.0 ACADEMICS

### 4.1 Examination

	ACTIVITIES	RISKS	POSSIBLE CAUSES	MITIGATION MEASURES/INTERNAL CONTROLS
1.	Planning for examination	Registration of non-qualified/eligible candidates. Failure to account for all candidates.	Insufficient or infiltration of data base for candidates. Remitting unverified list of candidates and course units.	Request and receive authenticated names of eligible candidates Prepare and dispatch the examination cards two (2) weeks prior to commencement of exams
2.	Setting and moderation of test items	Failure to assess some course units . Leakage of exams.	Insecure storage of test items materials. Uncontrolled number of copies of test items. Access to moderation center with unauthorized materials and IT gadgets (laptops, cellphones).	Setting of test items and depositing in exam bank Appointment of internal and external examiners Constituting moderation panel for the test items Use course curriculum during setting Determining the number of copies for each examination paper
3.	Storage of moderated examination papers	Mix up of test items for various programs/departments Unauthorized access and leakage of examination.	Lack of proper sorting procedure Poor and insecure storage of examination papers.	Sorting of moderated papers Secure packaging and sealing Storage in the examination bank according to programs Maintain examination bank register
4.	Production and packaging of examination test items	Leakage of examination.	Unwarranted access. Poor packaging and sealing.	Limited access and number of participants Process capture on surveillance cameras Secure packaging and sealing using recommended bags and tapes
5.	Dispatch of examination test items	Tempering with package/leakage of exams. Damage to the consignment on transit. Loss of consignment on transit Dispatch to wrong center.	Lack of confirming/cross checking addresses on the packages. Poor packaging and sealing Security lapses on the part of the courier company.	Updating the dispatch register Documentation of the state of packaging and sealing Dispatch using registered and credible courier service Dispatch to the various campuses only two (2) days prior to the examination date

	ACTIVITIES	RISKS	POSSIBLE CAUSES	MITIGATION MEASURES/INTERNAL CONTROLS
6.	Receiving of examination materials at the campuses.	Leakage of examination.	Tempering with examination consignment. Poor and accessible storage.	The Principal, respective HoD and campus Examination Officer to receive, verify and document that the examination packaging has not been tampered with and that the seal is intact Safe custody of the examination in the security cabinets
7.	Invigilation of the examination process.	Entry of unauthorized candidates and persons in the examination room. Entry of unauthorized written materials and items relevant to the examination. Improper contacts and communication in the examination room. Exam cheating .	Lack of proper identification and thorough screening of candidates. Unrestricted communication and movement. Weak invigilation.	Examination materials released to the Chief invigilator (HoD) and the External invigilator on the days and times of the examination All candidates screened before entering the examination room Candidates must carry their examination cards to the examination room. No candidate shall be allowed to enter the examination room to sit a written examination after it has been in progress for more than fifteen minutes All bags, mobile phones, personal organizers and similar electronic devices restricted in the examination room No candidate shall be allowed to write on the walls of the examination room No candidate shall leave the examination room until the examination script are sealed and signed unless such movement is allowed under the examination procedures No candidate shall communicate with a fellow candidate during the course of the examination. No candidate shall remove an examination script or examination materials from the examination room. Deploy atleast two (2) invigilators for large number of candidates Reprimand invigilators who engage in other activities during examination

	ACTIVITIES	RISKS	POSSIBLE CAUSES	MITIGATION MEASURES/INTERNAL CONTROLS
8.	Handling the scripts after the examination.	Unauthorized contact with examination scripts. Inserting additional and unscrupulous written scripts. Interference with invigilation reports.	Unsecured examination scripts.	The (chief) invigilator seals the test items and hand-over to the Principal/Campus Examination Officer for safe custody The Invigilator shall fill an incidence form in case of any irregularity and write the invigilation report. The Principal/HoD shall seal and dispatch the examination scripts to the marking venue on the last day of the examination The Principal of the marking venue shall in company of the Campus Examination Officer, receive and verify that the examination scripts packaging seal has not been tampered with
9.	Marking and moderation.	Bias and incredible marking process.	Uncontrolled (skewed) marking Inaccurate addition and recording of marks. Tempering with recorded marks.	The Head of Department shall ensure marking within the stipulated time according to the KMTC Examination Policy The results shall be moderated by internal and external examiners All moderation activities and outcomes should be clearly recorded and made available to external examiners and at subject assessment panels The External Examiners will receive copies of test items and the marking schemes/keys prior to the marking of the examinations The Head of Department shall take custody of all marked scripts from external examiners Marking by authorities in the relevant papers/subjects
10.	Recording of marks.	Doctoring of marks. Incorrect entry of marks.	Lack of proper documentation documents and procedures	The Head of Department shall ensure accurate recording of marks in the appropriate score sheet and consolidated mark sheets The following recording sheets used and made available in case of examination disputes: Subject score sheet (KMTC/QP-08/SSS), Consolidated mark sheet (KMTC/QP-08/CMS), Individual student score sheet (KMTC/QP-08/ISS)

	ACTIVITIES	RISKS	POSSIBLE CAUSES	MITIGATION MEASURES/INTERNAL CONTROLS
11.	Declaration of examination Results.	Failure to declare some results.	HoD omits some names of candidates. Inaccurate presentation of results by the HoD.	The Head of Department shall forward the discussed examination results to the relevant examination committee/board for declaration. The committee shall analyze the scores and ratify results The consolidated mark sheet and the list of qualified candidates shall be presented to the relevant authority for signature. The approved results shall be released to the candidates in the prescribed manner

## 4.2 Research

	ACTIVITIES	RISKS	POSSIBLE CAUSES	MITIGATION MEASURES/INTERNAL CONTROLS
1.	Building research capacity.	Decreased research capacity.	Inadequate training of staff in research.	Identification of the weaknesses and the strengths in research Committing resources to recognize and reward successful researchers Policy review to develop and enhance research Staff training in research
2.	Internal and external research funding and grants administration.	Poor uptake of research funds. Unaccountability and misuse.	Lack of awareness of the availability internal and external funding. Lack of awareness of the Research Policy.	Prior assessment of funds and grants. Review of proposals for research studies and projects. Document recommendation by research committee (CRERC) for funding Document approval for funding by the Director Monitoring and evaluation of the project Dissemination of findings to inform policy and operations. Accountability of effective and appropriate use of research funds and grants. Avail the Research Policy in all campuses

	ACTIVITIES	RISKS	POSSIBLE CAUSES	MITIGATION MEASURES/INTERNAL CONTROLS
3.	Maintenance of professional standards in research.	Plagiarism Fabrication of results and poor research outcomes.	Inadequate capacity building/ training in research. Non adherence to the existing policy. Lack of information on good practices in research.	Conformity of all research activities with the law and principals of best practices. Avail relevant data and materials to others on request for appropriate purposes. Consistency of the projects with the terms and conditions as defined by the funding body and/or covered agreements between the College and the funding body. Timely submissions of research protocols and dissemination of study reports Mitigation of conflicts of interest throughout the research process or when the research is sponsored by an organization with vested interests Compliance with the organization's research and management policies More exposure of staff to different research forums (conferences, symposia etc.)
4.	Establishment of Publicity and research Databases.	Lack of established data bases of conducted and on-going research studies.	No established policy guidelines on the establishment of research databases. Inadequate skilled human resource to develop and maintain the databases.	Develop policy guidelines on the establishment of research databases. Training of personnel to develop and maintain the databases. Provision of a validated research output database for use in all matters relating to staff and students' research activities. Publication of research findings. Avail publications to the wider community (dissemination)
5.	Protection of intellectual property rights.	Infringement of intellectual property rights Plagiarism.	Lack of enabling mechanisms to guard against infringement and plagiarism.	Implementation of mechanisms to guard against plagiarism and infringement of intellectual property rights through purchase and installment of anti- plagiarism software. Application of mechanisms to guard against fabrication of results.

	ACTIVITIES	RISKS	POSSIBLE CAUSES	MITIGATION MEASURES/INTERNAL CONTROLS
6.	Supervision of research activities	Lack of supervision of research activities	Absence of established research committees at the campuses Unavailability or poor adherence to guidelines governing the functions of research committees	Establishments of committees to supervise research activities at the College and Campus levels Strict adherence to rules that guide the functions of the research committees

### 4.3 Library Services

	ACTIVITIES	RISKS	POSSIBLE CAUSES	MITIGATION MEASURES/INTERNAL CONTROLS
1.	Access to the library building / Identification of users	Unauthorized users Impersonation	Refusing to show identification document	All users entering the library are expected to enter through the designated entrance using their valid student or (national I/D plus a letter of admission and staff ID card and to exit through the security system gate
2.	Acquisition	Delay in procurement of information material(s)	Book not available locally; bureaucracy; rising costs of library materials; problem of outstanding and unfulfilled book orders by suppliers	Making orders on time to enable suppliers to import Abiding by library written policies and procedures related to collection development Verifying resources availability before ordering;
3.	Circulation	Mutilated/ torn book(s) due to mishandling Loss of books	Disregarding of the library rules and regulations	Library orientations/user education should be emphasized Issue/return of collection are monitored to identify delinquent borrowers Disciplinary measures on culprits should be enforced; Libraries should have functional binderies for quick simple repair of damaged books



	ACTIVITIES	RISKS	POSSIBLE CAUSES	MITIGATION MEASURES/INTERNAL CONTROLS
4.	Technical services - (classification & cataloguing)	Unprocessed items (backlogs)	Network failure, inadequate staffing; inadequate supply of processing materials (catalogue cards, book cards, book pockets, date due slips and processing tools - Library of Congress Classification Schedules (LCCS), Library of Congress Subject Headings LSH), Anglo American Cataloguing Rules (AACR2)	Availability of uninterruptable power supply Additional staff Availing of processing materials and tools on time Abiding to library written policies and procedures related to collection description and processing time All records of collections are backed up regularly and kept off-site
5.	Library Security System	Lack of annual/ regular maintenance	Electrical failure and blackout; system failure	Regular servicing/maintenance of the 3M Book Security Detection System Backup generator Avail security personnel for libraries not automated
6.	Overdue material(s)	Depriving of information materials to other needy users	Not finished with the book(s); forgetfulness; time-consuming return and renewal procedures; due date falling on a holiday; urge to hold on to book(s); not in college on due date; sick on due date; semester break; strike; few copies of important library books.	Sending overdue notices to defaulters Allowing for renewals Charging overdue fines Restricting/ further loans Reporting defaulters to HODs Acquire large number of multiple copies of important library books
7.	Computer Hardware	Users attitude	Computer hardware failure, theft of CPU/hard disk, Virus attacks, hardware faults, loss of power/ power outages, human negligence, unauthorized access to data system, inadequate physical control over media, vandalism of computer accessories, changing computer security settings	Access to computer workstations at the library is controlled with password authentication Appropriate measures to be put in place to control and prevent users from installing and using unauthorized software in library workstations Abiding by library written policies and procedures related to access and control to computer terminals and computer systems placed in the library Installation of antivirus

	ACTIVITIES	RISKS	POSSIBLE CAUSES	MITIGATION MEASURES/INTERNAL CONTROLS
8.	Library Management System (KOHA)	Malicious attacks via software, internet intrusions, password theft, threat of sabotage of information, data alteration, blackmail, system failure, service interruption	Unauthorized access (hackers)	Firewalls and intrusion detection systems are installed to hinder unauthorized user access to library system and databases Password requirements are in place to access online databases, library management system and electronic resources
9.	Shelving (Storage & handling)	Physical forces	Compression, friction, vibration, localized tensions during the storage and handling, or transfer of collection items	Properly store all collection items (books, documents, etc.) in their respective enclosures and furniture Avoid overcrowding of shelves, book cabinets, boxes, etc. Correctly position books and documents to avoid compressing them against edges and protrusions and provide adequate support as needed. Ensure that bookshelves and racks are securely mounted and anchored to avoid collapse and damage due to the weight of books/documents Systematically follow appropriate procedures to retrieve and return books and documents from/to their respective storage enclosures, furniture, etc. Avoid pulling books off the shelves by the head cap or the head of their spines. Avoid abrupt movements, application of excessive force, and/ or unnecessary friction between books or documents when removing or returning them. Systematically follow appropriate procedures to transport collection items within the library. Use book carts (a trolley) of adequate materials and dimensions, avoiding compression, deformation, falls, and excessive vibration during the procedure. Avoid carrying an excessively large number of books/documents at once

	ACTIVITIES	RISKS	POSSIBLE CAUSES	MITIGATION MEASURES/INTERNAL CONTROLS
10.	Weeding & Archiving	Possibility of removing books which are still in use by other Departments	Shortage of space to store its information materials	Purchasing of steel storage containers for safe and secure storage of weeded books, bound and loose journals and newspapers Donation of relevant books Set up a cutoff date and retrieve circulation record to identify any item that has not circulated for some for a long time
11.	Disaster	Emergencies	Explosion (gas cylinders, terrorism, etc.); failure of structural elements of the building due to the action of environmental factors and extreme winds etc.	Systematically perform preventive maintenance of structural elements of the library building (roof framing/structure, floors, foundations) Eliminate as far as possible the use of (cooking) gas cylinders inside the library premises. Avoid storing (cooking) gas cylinders inside the building and in its surroundings Consider establishing a safety perimeter without (large) trees around the library building Keep safety (backup) copies of digital collections in external repositories, i.e. outside the library building

	ACTIVITIES	RISKS	POSSIBLE CAUSES	MITIGATION MEASURES/INTERNAL CONTROLS
12.	Other risks factors	Theft and vandalism (criminals)	High value/expense on the market, or a significant demand of items belonging to the library collections; non-availability of recommended texts; loan period is too short; Library opening hours insufficient; opportunistic theft - allowing overcoats, jackets, lab coats, bags, briefcases, paper bags inside the library	<p>The entry /exit to the library are monitored always. Carry out (ostensible) human surveillance in public areas of the library during opening hours to inhibit (opportunistic) theft and vandalism</p> <p>Explicitly inform and indicate to users that their presence in the library is continuously monitored on Closed-Circuit Television (CCTV) and recorded.</p> <p>Systematically demand the identification of users when they enter the library, which shall be done by presenting an original, official document with photo (student and staff ID card)</p> <p>Do not allow users to enter the library carrying bags, purses, paper packs, briefcases or any other object that facilitates concealing and transporting collection items.</p> <p>All collections are stamped and inserted with magnetic strips to establish ownership and to detect unauthorized removal</p> <p>Avoid as much as possible the existence of possible hiding places for thieves and vandals in the (immediate) surroundings of the building</p> <p>Properly inform all library staff about ongoing measures to prevent theft and vandalism</p> <p>Sealing of windows with wire mesh/gauze, installation of wicket gate, adequate vigilance in the stack room(s) and provision of adequate lighting</p>

	ACTIVITIES	RISKS	POSSIBLE CAUSES	MITIGATION MEASURES/INTERNAL CONTROLS
		Fire	Multiple, internal and external - unsafe use and practices (activities using open flames or heat sources, inappropriate storage and use of flammable liquids, smoking in the immediate surroundings of the building, cooking inside the premises of the building); failure of the building electrical system (obsolete and/or overloaded electrical installations, mechanical room malfunctions, etc.); leaks or defects in the gas distribution installations; failure of small apparatus used inside the building (boilers, dehumidifiers, fans, desk lamps, computers, etc.); arson; lightning; fire in neighboring buildings; fire in vehicles parked around the building etc.	Strictly comply with the prohibitions on smoking and cooking in the library premises. Avoid smoking in the vicinity of the building Avoid storing cooking gas cylinders on the library premises. If indispensable, store only the strictly necessary quantity in a dedicated, well-ventilated area Avoid entry of users carrying matches, lighters, cigarettes, cigars, pipes, and similar items in the library building Systematically carry out preventive maintenance of the electrical wiring/installations of the building. Consider installing (new) circuit breakers and/or fuses, as needed, to reduce the risk of fire Systematically carry out preventive maintenance of mechanical room equipment /installations of the building; Avoid damage to electrical outlets, wires and plugs of electrical appliances used in the library Systematically switch off all electrical appliances at the end of the workday, except those (if any) that must remain continuously switched on

	ACTIVITIES	RISKS	POSSIBLE CAUSES	MITIGATION MEASURES/INTERNAL CONTROLS
		Water	Multiple, internal and external - rains/storms; floods; leaks in the water supply system; sewage system failures; rising damp; damage, defect or inappropriate use of the building plumbing system (leaking or burst water pipes, overflowing sinks, toilets, drains, etc.); accidents during cleaning or maintenance procedures involving water.	<p>Systematically carry out preventive maintenance of the plumbing system of the library building</p> <p>Systematically carry out preventive maintenance of the air conditioning system of the library, in particular of its water pipes, to avoid leaks/bursts</p> <p>Request responsible authorities and institutions to systematically perform preventive maintenance of water supply and sewage system installations located under or nearby the library building</p> <p>Systematically carry out preventive maintenance and cleaning of external drains, gutters, and downspouts, to avoid (excessive) accumulation of rainwater on the roof and/or along the walls and foundations of the library building. Consider the need for installing additional external drains and/or gutters to avoid overload and possible problems with the drainage of rainwater</p> <p>Avoid improper or negligent use of taps, sinks, toilets, drinking fountains, valves, drains, grease traps, etc. by users and staff on the library premises</p> <p>Avoid leaving windows, doors, and other (water) entry points into the building open or improperly closed during rainy periods and after working hours</p>

		ACTIVITIES	RISKS	POSSIBLE CAUSES	MITIGATION MEASURES/INTERNAL CONTROLS
			Pests	Food scraps; dust/dirt; plants and flowers inside the building; water/ humidity sources; light/ heat sources; collection materials that serve as nutrients to pests (proteins, polysaccharides, etc.); micro-environments conducive to nesting, reproduction, and/or development of pests; trees and vegetation in the immediate surroundings of the building. Typical pests found in the context of the library include: book borers, termites, silverfish, cockroaches, ants and rodents that chew electric wires or data cables causing damage.	<p>Strictly restrict the storage, handling, and/or consumption of food to places that are well-segregated from collection areas. Strictly prohibit and control the consumption of food by users and staff in collection areas, explaining the reasons for such measure</p> <p>Avoid accumulation of dust and dirt inside the library building, particularly in collection areas and on collection items themselves, by systematically implementing /following appropriate cleaning procedures</p> <p>Avoid accumulation of garbage, unnecessary organic materials, and clutter/debris in and around the building, removing them systematically</p> <p>Ensure that all (organic) garbage containers are equipped with tight fitting lids, which must remain properly closed</p> <p>Eliminate unnecessary sources of water and moisture within and around the library building, ensuring proper functioning of existing drains</p> <p>Avoid introducing pests into the building together with newly purchased or donated (infested) collection items. A properly isolated quarantine area must be available, where new acquisitions or donations will be systematically received, stored, and inspected before being transferred to other areas of the building</p> <p>Consider conducting preventive pest control treatments (deratization, disinsectization) around the building and locally in strategic places of its interior (outside collection areas) to avoid the presence of pests. Obviously, due care must be taken to avoid collateral risks to people and collections when implementing this measure.</p>

	ACTIVITIES	RISKS	POSSIBLE CAUSES	MITIGATION MEASURES/INTERNAL CONTROLS
		Pollutants	Multiple, internal and external - vehicle, domestic, and industrial emissions; construction works; (wild) fires; cleaning and maintenance products used in the building; paints; food and beverages; users and employees (clothing fibers, hair, sebaceous secretions, dirty shoes, etc.); some finishing materials; wood, plywood, particle boards; photocopiers and laser printers; some materials and products (wrongly) applied to collection items during their use or conservation-restoration (inks and writing materials, paper clips and metal staples, tapes, adhesives, plastic films, solvents, bleaching agents, rusty or otherwise contaminated equipment and tools, etc.); some constituent materials of the collections, which produce or contain intrinsic pollutants (cellulose acetate, acidic paper, etc.).	<p>Avoid having doors, windows, and other openings to the exterior of the library building remain open unnecessarily</p> <p>Undertake systematic preventive maintenance and periodic replacement of filters in the air conditioning system of the library</p> <p>Ensure through periodic maintenance that all exhaust systems and devices of the building are working properly</p> <p>Avoid using building materials, finishes, furniture, packaging or other materials that emit potentially hazardous gases or particles to the library collections and/or building. Pay special attention when these materials are in direct contact with collection items</p> <p>Strictly prohibit the consumption of beverages and food near collection items</p> <p>Avoid using pens, markers, and similar materials while accessing or handling documents and other collection items</p> <p>Avoid using metal clips and adhesive tapes on documents and other collection items</p> <p>Avoid using inadequate or poor-quality products and materials when conserving-restoring collection items. Opt for reversible treatments</p> <p>Avoid as far as possible any other sources or activities that generate pollutants within and around the library building</p>



		ACTIVITIES	RISKS	POSSIBLE CAUSES	MITIGATION MEASURES/INTERNAL CONTROLS
			Light, Ultra violet and Infra-red radiation	Sun and different types of electrical sources (lamps)	Avoid unnecessary exposure of sensitive collection items and building elements (organic materials in general, especially those containing organic dyes) to daylight and light from electrical sources (lamps). Preferably keep collection storage areas in the dark, switching on the lights only when necessary Strictly avoid exposure of collection to direct sunlight Avoid excessive doses of light/radiation by avoiding placing collection items too close to light sources (the shorter the distance, the higher the intensity and therefore the dose)
			Incorrect temperature & Incorrect relative humidity	Multiple, internal and external - local climate, sun, defective climate control system, localized sources of heat (machinery/equipment, incandescent lamps, etc.) and humidity (water pipes/plumbing leaks, rising damp, infiltrations, etc.).	Avoid sources of incorrect relative humidity, particularly in collection storage, use, and display areas of the library. This includes: preventive maintenance of the air conditioning system; proper maintenance, operation, and drainage of dehumidifiers; preventive maintenance of the building plumbing system to avoid (chronic) leak problems; preventive maintenance of the roof, ceilings, windows, external walls, and other openings in the building envelope to avoid (chronic) infiltration problems; preventive maintenance of the building drainage system to avoid accumulation of water; appropriate execution of cleaning procedures involving water Consider the need and possibilities to avoid excessively high temperatures inside collection areas by managing the opening and closing of windows during working hours, provided that no collateral risks of water, pollution, pests, light/radiation, and theft are introduced

	ACTIVITIES	RISKS	POSSIBLE CAUSES	MITIGATION MEASURES/INTERNAL CONTROLS
		Spine marking, labeling and pasting	Deterioration of identification labels/tags (call number); mistakes when registering information about the library collections; misplacement of items (e.g. books and documents) in storage after their use; fading of call numbers & barcodes.	Develop and systematically adopt procedures to ensure that books and other documents of the library collections are correctly returned to their storage places after being used, avoiding misplacement or loss of items within the building (shelf reading) Paste spine labels (call numbers), barcodes and laminate it with cello tape or self-adhesive User education as to the proper handling of collection items to avoid damage to or loss of identification labels/tags during use

## 4.4 Student Affairs

### A. Students Organized Groups

	ACTIVITY	RISK	POSSIBLE CAUSES	MITIGATION MEASURES/INTERNAL CONTROLS
1.	Provide guidance on establishment of students' organizations/ Organized groups	Inexplicit mandate of the group Objectives may not be in line with the mandate of the College No direct contact with the group Not all leaders of groups are vetted by campus management	No Paper presented to elaborate the mandate and limits Group not aware of College mandate The Group have no Patron to guide until the approval is given Only Students Representative Council is vetted by Campus management	Students to be informed of the Vision, Mission, Core Values of institution and the Strategic objectives Provide Proposal on the new group to be formed to Principal with aid of identified patron Provide for vetting for all group leaders

	ACTIVITY	RISK	POSSIBLE CAUSES	MITIGATION MEASURES/INTERNAL CONTROLS
2.	Coordination and Supervision of student organized groups	Established and coordinated at Campus level Not all activities are reported to Director No record or reports received from organized groups	Mandate of establishing and coordination of groups given to Principal Only activities captured in Performance Contract are given emphasis No guideline given to student groups on how to report	Principal to keep record of all groups in the Campus Develop a uniform reporting tool Develop & disseminate guidelines on reporting

	ACTIVITY	RISK	POSSIBLE CAUSES	MITIGATION MEASURES/INTERNAL CONTROLS
<b>B. Students Conduct</b>				
1.	Handling of Students' incidences of indiscipline	Mal-reporting by lecturers on students due to incompetence or existing grudge Failure to record incidence immediately Failure to make judgment on time Biased/Incompetent/ignorant Disciplinary Committee members Interested Parties on the student verdict Variations in penalties given students with similar indiscipline by Campuses Appeals limited to those who wish to appeal to higher level Failure to document or incomplete documentation of incidences Discipline protocols makes student cases takes too long	No in-depth orientation of new Lecturers on dealing with student indiscipline No format provided for recording of incidences Student regulations done not specify period within when communication should be done to students Regulations provided give possible penalties but circumstances on the ground may be different Some students may not know the provision for appealing Negligence or incompetent lecturers/staff Appeal cases are scheduled at Campus and College level	New lecturers to be properly oriented on student rules and regulations Provide format of recording incidences Provide specific time limit of addressing student issues once raised Penalties prescribed to give room to verified circumstances that may have had an effect on the outcome Orientation program to new students to include discussion on disciplinary mechanism Verified negligence to be dealt with in line with Staff code of conduct Provide a flexibility in handling schedules to address the needs of students

	ACTIVITY	RISK	POSSIBLE CAUSES	MITIGATION MEASURES/INTERNAL CONTROLS
<b>C. Sports and Recreation</b>				
1.	Coordination and supervision of KMTC sports	Sports Calendar not followed by all Campuses Sports facilities are varied from one Campus to another Sports activities carried out in hired facilities No actual assessment carried out in all Campuses to ascertain the resources required for sports College relies on external technical support	No adequate facilities for use in competition in the Campuses at the prescribed period Campuses do not have adequate land to develop sporting facilities Assessment necessary but has not been implemented College does not have trained referees and umpires	Facilitate development of sports facilities Management to explore ways of acquiring more land for Campuses Assess sports resources available at Campus Train KMTC Referees and Umpires

	ACTIVITY	RISK	POSSIBLE CAUSES	MITIGATION MEASURES/INTERNAL CONTROLS
<b>D. Bursary To KMTC Students</b>				
1.	Coordination of Student Bursaries/HELB loans	<p>Many needy students competing for limited funds</p> <p>No control of Bursaries from Counties</p> <p>Some students do not apply for HELB</p> <p>Not all who apply for HELB get loans</p> <p>Means of raising funds for students limited</p> <p>No means of verifying information given by students on their economic status</p>	<p>Low Socio-economic status of many students in the College</p> <p>Only one partner provides some funding grant regularly</p> <p>Students apply for County bursaries directly and not through institutions</p> <p>Fear of repaying back the loan with no employment as well as ignorance on application process</p> <p>No vibrant office for resource mobilization at the moment</p> <p>Difficult to verify every detail information from students</p>	<p>College to establish resource mobilization office to mobilize for more Partners and funds</p> <p>Resource mobilization office to work with County Government to facilitate needy students</p> <p>Work with County Government to identify needy students for support</p>

## 4.5 Admission of Students

ACTIVITY	RISK	POSSIBLE CAUSES	MITIGATION MEASURES/INTERNAL CONTROLS
RECRUITMENT AND ADMISSION OF STUDENTS	Forgery of admission letters	Prospective students being cheated by conmen	Ensure admission is based on the admission list sent to Campuses
	Students not meeting minimum entry requirements	Poor performance in the national examinations	Review minimum entry requirements without compromising quality
	Internet downtime	Technical issues, delay in paying for the service,	Prompt payment for internet services, putting in place alternative internet access providers
	Hacking into the online system	Malice, attempts to admit students unprocedurally	Put in place system security - e.g. firewalls, VPNs
	Human error in verification of student results	Fatigue among staff, unclear documents uploaded,	Post more staff to reduce workload, linking with the Kenya National Examination Council for real time verification of candidates results
	Competition from other institutions – reduced number of applicants	Other colleges starting courses similar to KMTC Programmes	Aggressive advertising campaigns, differentiating KMTC Programmes to have an edge over competition, aggressively selling the KMTC brand
	Low demand for some courses	Reduced Job prospects upon graduation	Re-engineering the Programmes to make them more attractive, lobby government to employ graduates
	Low admission rates in some courses	Increased competition from other institutions offering similar courses	Work with regulatory bodies to lower minimum entry requirements,
	Computer system failure	Technical errors, Attack from viruses, power blackout e.t.c.	Install antivirus software and update regularly, put standby generators in place
	Forging of results by candidates	Candidates changing grades to get admission, poor grades in cluster subjects	Linking up KMTC systems with the KNEC for real time verification of results.

## 4.6 Teaching and Learning

	ACTIVITIES	RISKS	POSSIBLE CAUSES	MITIGATION MEASURES/INTERNAL CONTROLS
1.	Teaching and Learning	Missed lessons	Inadequate number of lecturers Poor timetabling Absenteeism by learners and lecturer(s)	Hiring of full time and part time lecturers Preparation of timetable in line with the curriculum and course outline Filing of attendance registers and verification by authorized personnel
		Failure to complete curriculum or some course units	Lack of remedial classes Inadequate number of lecturers Less lecturer–learner contact hours Inadequate supervision Poor timetabling and planning	Schedule of remedial classes Hiring of full time and part time lecturers Stipulation of proper workload guidelines Use of monitoring tools in supervision of learning Preparation of timetable in line with the curriculum and course outline
		Failure to adequately assess students	Poor supervision Inadequate number of examiners	Monitoring assessment process by lecturers Hiring and prompt payment of external examiners and co-assessors
		Failure or delay to give feedback (re-sults)	Large number of students or scripts Inadequate number of examiners and co-assessors Poor supervision	Admission of recommended number of students per course Hiring and prompt payment of external examiners and co-assessors Adherence to timelines documented in College procedures



## 5.0 ADMINISTRATIVE SERVICES

	ACTIVITY	RISK	POSSIBLE CAUSES	MITIGATION MEASURES/INTERNAL CONTROLS
1	Repair of equipment and buildings	Exaggerated repair cost	High prices on quoted works given to individuals	Service Contracts given to established firms like MFI for maintenance and repairs of equipment Maintenance committees established to monitor maintenance and repairs in the campuses
2	Planning for maintenance services	Failure to prepare annual maintenance plan in time	Not identifying what can be achieved per quarter	Early planning to ensure preparation of a maintenance plan
3	Movement of vehicles	Misuse of vehicles	Drivers taking un authorized routes	Use of work tickets which are signed by authorized officers Checking the distance covered and fuel consumption Requirement that vehicles going for long trips be authorized by the Chief Executive Officer
4	Repair/service of vehicles	-Exaggerated repair cost and using same garage -Delay of vehicle repairs due to non-payment	Not following procurement procedures -Bottlenecks in the payment process	Repair/Service using dealers or reputable firms Payment process to be initiated early enough
5	Fueling of vehicles	Misuse of fuel	Colluding of drivers with attendants in petrol stations	Should use fuel cards that are monitored by the Administration Manager/Administrative officer
6	Vehicle cleanliness	Dirty vehicles that can be a health hazard	Drivers not taking their responsibilities seriously	Drivers to clean vehicles every day before official transport is given to staff
7	Disposal of boarded vehicles	Disposing repairable vehicles Failure to use the required disposal process as per the Act	Failure to conduct proper assessment before disposal	They should be assessed by department of public works and disposal committees Ensure full compliance to the disposal process as per the Public Procurement and Disposal Act of 2015 and regulations thereof.
8	Correspondence handling	Loosing letters	Lack of proper filing system	All incoming letters should be Stamped received and recorded in the dispatch register
9	Telephone services	Misuse of telephone	Use of official telephone service on personal issues	Official calls are timed to go off after three minutes Airtime to be given as per the stipulated guidelines
10	Deployment and supervision of security guards	Incompetence of deployed security personnel	Outsourced firms giving incompetent personnel	Vetting outsourced security guards to ensure value for money

	ACTIVITY	RISK	POSSIBLE CAUSES	MITIGATION MEASURES/INTERNAL CONTROLS
11	Supervision of College cleanliness	Poor College sanitation	Poor supervision	Develop a routine inspection checklist and take action on staff not doing their work
12	Asset Register update	Failure to register newly acquired assets compromising their security	Delay in recording	Update the asset register immediately new assets are acquired by registering them
13	Use of office stationery	Not used in the intended areas	Requesting for more than required	Ensuring approval before issuing

## 6.0 CORPORATE COMMUNICATIONS

The role of the Corporate Communications Office is not just to safeguard the reputation of the Kenya Medical Training College's (KMTC) brand, but to be a strategist in proactive corporate narrative and dissemination of the College's story across all platforms and audiences.

The following are key activities and controls in this office:

S. No	ITEM	SUMMARY OF ACTIVITIES	Risk	Possible causes	INTERNAL CONTROLS
1	Media Management	Mapping media Building strong relations with media Training journalists Telling KMTC's story in the media	Leakage of sensitive information Damage to brand reputation Conflicting information Unverified information	Lack of adherence to the communication policy Lack of awareness Non-adherence to brand guidelines and standards Weak approval process	Designated spokespersons, training/awareness, Communication Policy, structured approvals, organizational structure, Constitution
		Identifying media sources	Untrained experts assigned to address media Weak data or unverified info shared with media Newsworthiness of pronouncements Prominence of guests during major events	Restrictive policy Lack of media exposure and training Non-adherence to brand guidelines and standards	Communication Policy, organizational structure, designated spokespersons.

S. No	ITEM	SUMMARY OF ACTIVITIES	Risk	Possible causes	INTERNAL CONTROLS
		Crafting advertisements and media placement	Value for money vs advertisement	Lack of awareness to current Media trends Weak relationship between programmes and communication Lack of synergy between departments in developing adverts and selecting medium of communication Lack of customer survey	Training Awareness of changing media trends Adherence to the Communication Policy Customer/market survey Consultation among user departments
		Media identification (selection of right media)	Using unpopular media	Lack of experts who understand media landscape	Research results/market survey Approvals Engagement of Media experts
		Creating good news coverage	Limited coverage No coverage at all Reputation risk Visibility loss	Lack of knowledge of media environment and what makes news	Consensus Training Communication Policy Monitoring changing Media trends and adapting accordingly
2	Digital Communication	Website and social media updates	Use of intellectual property without acknowledgement Cyber attacks Invasion of privacy	Unregulated platform Lack of editorial standards Lack of trained staff to ensure quality and standards Non-adherence to brand guidelines and standards Lack of security controls	Training, consensus, Communication Policy, QMS documents, designated officers (limited), Constitution, journalistic ethics Security controls Brand guidelines
3	Information Education and Communication materials	Concept development and editing, photography, graphic design	Abuse of consent for use of data and photos Loss of intellectual property rights Lack of contracts with models Legal	Lack of editorial standards Unregulated platform Lack of trained staff to ensure quality and standards Weak approval channels	Communications Policy, Structured approvals Consensus Minutes of committees, Training of line staff QMS documents Constitution Journalistic ethics

S. No	ITEM	SUMMARY OF ACTIVITIES	Risk	Possible causes	INTERNAL CONTROLS
4	Corporate Identity/ Branding	Corporate color selection and usage, use of logo, space, images, consistency determination and employee involvement	Abuse of brand by partners Commercial interests and competition Loss of corporate brand	Weak MoUs with partners on use of brand Lack of editorial standards Unregulated platform Lack of trained staff to ensure quality and standards	Communication Policy/strategy, Minutes of Committee meetings, corporate governance policies and procedures, approvals, stakeholder involvement, sensitization, Act of Parliament, student rules and regulations, KMTC traditions
5	Corporate Social Responsibility (CSR)	Needs identification, sourcing of supplies, conducting CSR activities, documentation of CSR activities	Determining Public Relations and CSR Favoritism or bias in selection of beneficiaries Lack of funds to sustain CSR	Budgetary constraints Weak mechanisms of identifying suitable CSR activities Lack of planning Partisan interests	Minutes of meetings, approvals, sponsorships/ negotiations, stakeholder involvement, accountability and impartiality
6	Corporate Governance	Organization's values, customer satisfaction surveys, annual events, Board and Management meetings	Lack of cohesive clients and customers Satisfying diverse client needs Communication breakdown	-Inexistent media survey and monitoring -Delayed implementation of Board resolutions Poor communication and feedback channels	Committee meetings minutes, awareness, corporate governance policies and procedures Enhanced communication and feedback channels Media monitoring and review

## 7.0 LEGAL SERVICES

The Legal Services Manager is charged with the responsibility of ensuring that KMTC as an institution complies with the applicable legal and regulatory requirements; protecting the institution's interest in contracts, agreements and other corporate deals; and ensuring protection of the institution's interests in legal suits filed in the Courts of law and other quasi-judicial agencies.

In carrying out the aforesaid mandate/ duties the office applies the following main areas of controls: -

S.NO	SECTION/ACTIVITY	RISKS	POSSIBLE CAUSES	INTERNAL CONTROLS/MITIGATION MEASURES
1	Standard Contracts/ Agreements	Flouting the lawful procedures	Lawful procedures not drafted and regularly updated	Drafting and updating standard contracts or agreements and their related procedures for frequently recurring transactions.

S.NO	SECTION/ACTIVITY	RISKS	POSSIBLE CAUSES	INTERNAL CONTROLS/MITIGATION MEASURES
2	Memorandum of Understanding	-Non uniformity of MoUs signed -MoUs signed while entering into partnerships not meeting the standard approved by the Board	Standard Memorandum of Understanding not developed and approved by the Board Lack of awareness (by relevant officers/principals) of existence of standard memorandum of understanding approved by the Board	Adopting a standard Memorandum of Understanding (as approved by the Board) in partnership with County Governments Developing standard MoUs on all other partnerships in the College
3	Legal Opinion	Contravening the law while executing contracts, agreements and other corporate deals	Lack of awareness of relevant laws relating to contract execution, making agreements and while entering into other corporate deals.	Preparing legal opinion/recommendation prior to execution of contracts, agreements and other corporate deals
4	Legal documentation	-Loss of legal documentation -Absence/Lack of Legal documentation	Failure to safely keep the legal documentation. Non restriction of access to legal documents Failure to maintain legal documentation	Ensuring that legal documentation is properly executed, confirmed, maintained and safeguarded
5	External Lawyers	Engaging non-prequalified lawyers	College not having a list of pre-qualified lawyers	Maintaining a list of duly prequalified external lawyers
6	Engagement of Lawyers	Noncompliance to attorney General's Circulars	College not implementing the Attorney General Circulars Responsible officers not aware of Circulars	Ensuring compliance with Attorney General's circulars when engaging external advocates

S.NO	SECTION/ACTIVITY	RISKS	POSSIBLE CAUSES	INTERNAL CONTROLS/MITIGATION MEASURES
7	Court Cases	Increasing number of Court cases as a result of non-compliance	Failure to strictly adhere to laws affecting the College Failure to correct areas of non-compliance as a result of Legal Audit	Subjecting the institution to annual legal compliance Audit Implementing annual audit recommendations to enhance compliance hence reducing the number of Court cases.
8	New laws and regulations	Noncompliance to new laws and regulations	Lack of awareness of emerging laws and regulations	Ensuring sensitization of KMTC fraternity on new laws and regulations.
9	External Lawyer's Fee	Noncompliance to Advocates Remuneration Order	Making/Approval of payments without making reference to the relevant orders	Ensuring that external lawyers' fee is in accordance with the Advocates Remuneration Order.

## 8.0 GOVERNANCE AND COMPLIANCE

S.NO	SECTION/ACTIVITY	RISKS	POSSIBLE CAUSES	INTERNAL CONTROLS/MITIGATION MEASURES
1	Institution Seal	Sealing of unauthorized document	Lack of control measures in the use of institution seal	Approval by the Corporation Secretary of all documents to be sealed
		Loss of institution seal	Lack of designated secure place to keep the institutional seal	Safe custody and restriction of access to the institution seal
2	Board papers and minutes	Circulation of not well written Board papers and minutes	Failure to review committee and Board Minutes and Papers	Verification of minutes and Board papers before circulation
		Changing of content of signed minutes and Board papers Loss of files containing signed minutes and Board papers	Easy access of signed minutes and Board papers by staff	Safe custody and restriction of access to filed Board papers and minutes Signing of all pages of Board papers and minutes by the Committee Chairs and Board Chairperson

S.NO	SECTION/ACTIVITY	RISKS	POSSIBLE CAUSES	INTERNAL CONTROLS/MITIGATION MEASURES
		Missing minutes for certain meetings in the minute files	Failure to file/Filing in wrong files	Periodic review of filed minutes and Board papers
		Erroneous minutes/Board papers	Failure to correct errors in minutes/Board papers as recommended before signing Procrastination, Laxity, Incompetence	Prompt correction of errors noted in minutes and Board papers before they are signed
		Lack of ownership of committee and Board papers	Committee Chairs not given Board papers for review and signing	Ensuring that the committee minutes and Board papers are signed by the respective Committee Chairs
3	Departmental Information/ Data	Data leakage	Breach of confidentiality Saving of data in computers accessible to unauthorized staff	Confidentiality of any information Making sure that data is only accessible to authorized personnel
		Loss of departmental data	Absence of data back ups	Maintaining of data backups which is to be recovered in case of computer failure
4	Policies	Failure to enforce policies once approved by the Board	Lack of awareness on existence of the policies	Enlightening Management and other staff on policies developed and approved by the Board
		Lack of clear guidelines and policies in the College	Non-existence of certain policies	Setting of institutional policies and fast tracking the development of College policies
		Board discussions/activities not adequately covering strategy and policy matters of the College	Board work plan/Agenda not adequately covering the strategy and policy matters of the College	Ensuring that the Board has set aside adequate time to discuss strategy and policy matters
		Implementation of draft policies	Lack of awareness	Ensuring that significant policies of the organization are approved by the Board
5	Code of conduct	Staff doing things against the rules outlining the College norms and responsibilities	Lack of knowledge on the code of conduct	Sensitization on the code of conduct
		Irrelevant code of conduct	Emerging trends	Review of code of conduct and ethics as necessary
6	Committee/Board meetings	Not being in a position to know absent/present members in a meeting	Lack of attendance register to be signed by members during Committee and Board meetings	Documentation of attendance and in-attendance during committee and Board meetings

S.NO	SECTION/ACTIVITY	RISKS	POSSIBLE CAUSES	INTERNAL CONTROLS/MITIGATION MEASURES
		Holding of invalid committee/ Board meetings	Lack of quorum as stipulated in the code of governance	Confirmation of quorum before commencement of Board and committee meetings
		Ineffective meetings	Poor planning; Time and venue	Ensuring time and venue are communicated always in the notice
		Non-preparedness of Board members to deliberate on issues	Board members not receiving Committee/ Board papers on time	Ensuring timely preparation and circulation of Board and Committee papers.
		Non-compliance on the minimum committee/Board meetings held	Failure to set the minimum meetings to be held as per the code of Governance and state Corporation Act. Absence of Board Almanac	Implementation of Board Almanac
		Lack of adequate agenda of meetings	Agenda not aligned to strategy and policy Insufficient agenda items	Ensuring that agenda is sufficient and aligned to strategy
		Non-compliance to procedures of holding meetings. Minutes not reflecting true picture of committee/Board meeting deliberations , recommendations /resolutions	Not following procedure of holding a meeting Lack of attention to details in a meeting discussions,	Confirmation of previous committee and Board minutes
7	Conflict of interest	Failure to identify conflict of interest so as to make necessary strategies	Non-existence of conflict of interest register and conflict of interest policy	Maintaining and updating the register of conflict of interest Development of Conflict of Interest Policy
8	Board work plan	Board Directors engaging in unplanned activities	Lack of Board calendar /Almanac	Development of annual Board work plan
9	Board induction	New Board Directors not well prepared to take up new roles	New Board members not being inducted	Development of induction program for new Board members
10	Board and Committee Charters	Failure to comply to regulations, miscommunication and lack of uniformity of performance	Lack of effective operating procedures for the Board	Development of Board and Committee Charters



S.NO	SECTION/ACTIVITY	RISKS	POSSIBLE CAUSES	INTERNAL CONTROLS/MITIGATION MEASURES
		Non-compliance to Mwon-goza on Committee/Board charters	Emerging issues i.e. Government directives/circulars/Gazette notices	Periodic review of Board and Committee Charters
11	Stakeholders	Lack of internal/external stakeholder support Non-compliance to code of governance on stakeholder engagement	Lack of stakeholder engagement Lack of awareness	Adequate and timely communication to stakeholders Maintaining stakeholder Register
12	Statutory deductions	Non-compliance in filing statutory deductions	Delay in filing statutory deductions Failure to submit/ deduct statutory deductions	Timely filing of statutory deductions to relevant authorities
13	Performance Contracting	Non – Compliance to PC guidelines	Delay in preparation of PC reports Not submitting PC report for Boards approval	Timely approvals of performance contract reports by the Board and appropriate signing by Board and Government
		PC targets not being attained	Staffing, Laxity	Tracking performance contracts targets
14	Departmental performance	Failure of the department to deliver	Laxity, incompetence	Tracking of performance to evaluate departmental success
		Non Compliance to set operational standards in the department	Lack of training Lack of awareness	Holding departmental meetings regularly Training of staff in the department
15	Compliance Audit	Non-Compliance to Mwon-goza on governance	Lack of awareness on recommendations of governance/legal compliance Audit	Communication of recommendations of legal compliance audit and governance audit for prompt implementation
		Non-compliance to code of Governance on legal and governance audit	College not being subjected to independent legal audit as per Mwongozo Governance audit not being done as per the code of Governance	Ensuring that a comprehensive and independent legal audit is carried out at least once every two years  Ensuring that the organization is subjected to annual governance audit
16	Board Evaluation	Non-compliance to item no.1.12 of the code of Governance (Board evaluation)	Not setting out Board evaluation in Board work plan Not implementing Board work plan	Ensuring that the Board undertake annual evaluation of its performance

S.NO	SECTION/ACTIVITY	RISKS	POSSIBLE CAUSES	INTERNAL CONTROLS/MITIGATION MEASURES
17	Relevant Laws	College non-compliance to relevant laws	Lack of information on all laws affecting the College	Ensuring that Board Directors and Management are aware of all relevant laws affecting the College. Supporting the Board in making certain that the College complies with the spirit and letter of the constitution, KMTC Act and Health Act
18	Organogram Annual Budget Procurement plan	Implementing organogram not approved by the Board Noncompliance to code of Governance on Budget and procurement plan approvals	Lack of awareness	Ensuring that the organization structure, annual Budget and procurement plan are approved by the Board Ensuring that the Board periodically review the implementation of procurement plan.
19	Risk management	Non-compliance to Code of Governance on Risk management	Not implementing the Internal Controls Manual to mitigate risks in day to day activities of the College	Ensuring that Risk management is integrated in daily activities of the College
20	Audit committee and External Audit	Non-compliance to Code of Governance on meeting the external auditor	External Auditor not being invited to at least one of the quarterly Audit committee meetings	Ensuring that Audit Committee meets the External Auditor at least once a year

## 9.0 INTERNAL AUDIT

	ACTIVITY	RISKS	POSSIBLE CAUSES	MITIGATION MEASURES/INTERNAL CONTROLS
1.	Implementation of the internal audit plan	<p>In-ability to carry out quarterly audits in all Campuses.</p> <p>Failure to make follow-up audit on outstanding issues to ensure corrective actions have been taken.</p> <p>Delays in submission of audit reports to the audit committee.</p> <p>Developing a non-risk based audit plan which fails to focus on analysis and risk assessment.</p>	<p>Shortage of internal auditors.</p> <p>Lack of working tools e.g. desktops and laptops.</p> <p>Inadequate facilitation and funding of the audit budget.</p>	<p>Employing additional internal auditors.</p> <p>Carrying out frequent audits in all Campuses preferably on quarterly basis.</p> <p>Provision of working tools. E.g. computers, printers, photo-copiers etc.</p> <p>Adequate facilitation and funding to execute the risk based internal audit plan.</p> <p>Completion of quarterly audits by the second month of each quarter.</p> <p>Making follow-ups on audit recommendations to ensure corrective actions have been taken.</p> <p>Development of an annual risk-based internal audit plan.</p>

	ACTIVITY	RISKS	POSSIBLE CAUSES	MITIGATION MEASURES/INTERNAL CONTROLS
2.	Applying and upholding auditors code of ethics Integrity Objectivity Confidentiality Competency Independence	Lack of integrity causes failure to detect material errors, misstatements and fraud Impairment of auditors independence Inadequate competency skills causes difficulty in meeting set performance standards and to undertake highly technical tasks Disclosure of confidential audit information to unauthorized parties knowingly or unknowingly Intimidation of internal auditors with threats	Internal auditors being compromised in the course of the audit exercise. Internal auditor having a financial or other self-interest conflict with the institution Use of personal email for official duties - meaning institution data is being stored on mail servers outside the College control Inadequate updates through seminars and workshops on the emerging issues relating to the auditing profession. E.g. (CAATs) Computer Assisted Audit Technique	Ensuring that auditors do not participate in any activity or engage in any relationship that may impair or be presumed to impair their unbiased assessment (Activities or relationships that may be in conflict with the interests of KMTC.) Staff rotation. Internal audit staff shall be assigned to a particular office/region for a maximum period of 5 years; this is a much better way of increasing independence between auditors and auditees The College to organize frequent workshops and training opportunities from relevant bodies for capacity development of internal auditors The internal audit department shall report functionally to the Audit Committee and administratively to the CEO To ensure that internal auditors do not use information obtained in the course of their duty for any personal gain or in any manner that would be contrary to the law or detrimental to the legitimate and ethical objectives of KMTC Making sure that internal auditors only engage in those services for which they have the necessary knowledge, skills, and experience Ensuring that internal audit department shall perform internal audit duties in accordance with the International Standards for the Professional Practice of Internal Auditing
3.	Supervision	Failure to meet deadlines. Limiting internal auditors' professional and personal development	Lack of necessary working tools Lack of training	Ensuring internal auditors have the necessary working tools Ensuring internal auditors are developed according to their unique qualities through trainings Learning of each internal auditor strengths and weakness to assist in assigning of tasks

	ACTIVITY	RISKS	POSSIBLE CAUSES	MITIGATION MEASURES/INTERNAL CONTROLS
4.	Safeguarding audit documents and information	Access and destruction of audit evidence by un-authorized persons Access to confidential information and documents by un-authorized parties Leakage of audit information to un-authorized persons Lack of document movement control registers	Lack of adequate fire proof safes for custody of documents Inadequate controls over authorized access of information from the institution servers	Ensuring that audit evidence and reports are kept under lock and key Access to the internal audit office is limited to authorized persons Ensuring that movement of audit documents between offices is controlled by use of movement registers All computers in the internal audit department to be secured using passwords and should not be networked to other departments to limit access to information

## 10.0 INFORMATION AND COMMUNICATION TECHNOLOGY

	ACTIVITY	RISK	POSSIBLE COURSES	MITIGATION
1	Access control (ICT office)	Access to unauthorized information. Theft	Un authorized access to restricted areas	Restricted areas e.g. server room. Provide access systems e.g. thumb readers Use of CCTV cameras
2	Alarm (server room)	Alarm System failure	Power outage	Use of power backups systems
3	Super Admin Password	Unauthorized access to ICT systems. Systems attacks	Not changing default passwords. Use of weak passwords Reuse of passwords	Change default passwords Use a unique passwords Use alternative authentication mechanism Regular change of passwords
4	Network Admin Password	Network attacks	Unprotected networks	Restrict network access
5	Proxy Server	Unauthorized access to KMTC Network	Unprotected internal networks Unprotected passwords Weak passwords.	Providing more secured passwords Protect the internal network from external attack

	ACTIVITY	RISK	POSSIBLE COURSES	MITIGATION
6	Software licenses download password	Virus attacks Downloading unsafe software	Unlicensed software Virus spam ware attacks	Installing genuine antivirus software Downloading software from genuine websites

## 11.0 SUPPLY CHAIN MANAGEMENT

	ACTIVITY	RISKS	POSSIBLE CAUSES OF RISKS	MITIGATION MEASURES/ INTERNAL CONTROL
1.	Bids opening	Failure to open at the prescribed time Accepting late documentation. Changing of bidding prices. Failure to reveal records of all the bidders	Delay by the committee members Committee receiving documents which were delivered late Committee failure to reveal all records	Establish a Quotation Opening Committee both in Headquarters and Campus levels Both the tender box and quotation boxes should always have two locks where the locks' keys shall be in custody of two different responsible officers. The officers must be members of the Bids opening committee Identification of an appropriate value for tender opening to accommodate the members of public present
2.	Price control	Procurement of items at exaggerated prices Not able to meet financial budget	Failure to establish a market survey committee exaggerated prices Un-realistic market survey reports	Establishing Market Survey Committee with Skilled/Qualified personnel Carry out realistic market survey based on the prevailing market trends Robust pro-active price negotiations with identified contractors e.g. in Government contracts
3.	Receiving of goods	Receipt of expired/ sub-standard goods Pilferages may occur Payment of non-delivered goods	Failure to appoint an inspection & acceptance committee Failure to incorporate the user department during receiving.	Establish an effective goods receipt committee Introduction duly and collectively signed goods receipt documents in payment vouchers Liaise with the relevant experts in case of complex works/services e.g- public works, consultant/user department

	ACTIVITY	RISKS	POSSIBLE CAUSES OF RISKS	MITIGATION MEASURES/ INTERNAL CONTROL
4.	Inspection of works & services rendered	Sub-standard or incomplete services delivery Staff not reporting on duty e.g. Security	Lack of supervision Non-adherence to the specifications provided/indicate in the order/Bill of Quantities	Establish an effective goods receipt committee Introduction duly and collectively signed goods receipt documents in payment vouchers Liaise with the relevant experts in case of complex works/services e.g. public works documents e.g. Local Service Orders (L.S.O), Bill of Quantities (BQ) Use the details as captured in the original contract document(s) L.S.Os, BQs, during the inspection & acceptance process
5.	Authorized signatories	Processing of documents being signed by un-authorized personnel/officers Losses & wastages of public resources	Lack of internal control measures Failure to establish departmental authorized signatories	Establish strict and competent specimen signatures of authorized department officers Establish strict internal control measures for effective records management
6.	Bids submission by bidders	Sub-mission of bids at the wrong place Failure to submit bids in time for lack of clear submission site and time Tempering with bid documents (prices) submitted Lack of controlled accessibility	Failure to establish a clear and visible Tender/Quotation box accessible by prospective tenderers Failure to provide clear instructions to the bidders on the expected submission place/site during tender advertising or release of Quotations	Establish a clear, visible & secure tender/quotation boxes accessible by all prospective tenderers Assign the keys to the tender box to two (2) different reliable officers who will avail them only during scheduled Tender/Quotations opening
7.	Custody of contract documents	Difficulties in tracing/retrieving of contract documents, hence time wasting. Loss/misplacement of contract records. Unable to carry out clear monitoring and evaluation reports during and after execution of the contract.	Lack of proper inventory on records for effective monitoring Use of un-qualified/skilled personnel in handling the contract documents	Establish clear and effective internal control mechanisms on contract documentation and records management Deploy qualified/skilled personnel to handle contract documentation and reporting

	ACTIVITY	RISKS	POSSIBLE CAUSES OF RISKS	MITIGATION MEASURES/ INTERNAL CONTROL
8.	Establishment of a Project Steering Committee	<p>Implementation of projects not aligned to the budgetary allocation and procurement plan for the year under review</p> <p>Non-adherence to the tendering procedures as per the Act</p> <p>Payment of incomplete or sub-standard projects</p> <p>Delayed delivery/Completion of projects our side the required time in the Contract</p> <p>Unjustified contract price variations without substantive variation reports and recommendations, hence loss of public resources</p>	<p>Failure or delaying to establish project implementation committee(s)</p> <p>Establishing such a committee with less or non-skilled/qualified officers in Project management and implementation skills</p> <p>Lack of planning on effective and timely project implementation, execution and reporting.</p> <p>Lack of funds for implementation of the project and other such related running costs</p>	<p>Establish a competent, lean but qualified team for Project Management Committee (PMC)</p> <p>Work in liaison with relevant external experts (Public Works, Appointed Consultant or user departments) in the implementation process</p> <p>Proper planning before implementation of any project</p> <p>Provide enough funding to meet all the costs related to the project implementation and execution</p>
9.	Automation of Supply Chain Management	<p>Too much paperwork which is prone to mistakes and manipulation</p> <p>Less effective in service delivery</p> <p>Un-able to timely trace/retrieve information when need arises.</p> <p>Tempering with original procurement data</p>	<p>Lack of trained staff in automated Supply Chain Management and processes</p> <p>Failure to source for an efficient, competent and reliable service provider(personnel &amp; software) for the implementation of the automated Supply Chain Management</p> <p>Lack of funds for acquisition of the required software, personnel and training of internal staff on implementation of the system for sustainably</p>	<p>Automate the entire procurement process to avoid unnecessary paper work</p> <p>Train staff and carry out scheduled related workshops for capacity building before and during the implementation of the automated Supply Chain Management</p> <p>Source for an efficient, competent and reliable service provider (personnel &amp; software) for the implementation of the automated Supply Chain Management</p> <p>Provision of enough funding for the implementation of the Integrated automated Supply Chain Management</p>



	ACTIVITY	RISKS	POSSIBLE CAUSES OF RISKS	MITIGATION MEASURES/ INTERNAL CONTROL
10.	Development of KMTC Procurement Manual	Varied interpretation and implementation of Procurement procedure & communications by various Procurement officers Misinterpretation in some cases may need to wrong implementation process Difference in reporting format	Lack of a clear Procurement Manual or inaccessibly to the same Interpretation and/or Implementation of the Manual by unskilled personnel	Develop a clear Procurement Manual for circulation to all the procurement staff for effective and consistent interpretation and Implementation Carry out scheduled workshops for capacity building before and during the implementation for consistent and uniform interpretation
11.	Circulation of legal reference materials	Noncompliance with new procurement regulations Lack of technical guidance. Relying of out dated documents/circulars Varied procurement norms	Failure to communicate Procurement documents/circulars to relevant members at the right time Not receiving clear guidance from the Head Office Misinformation due to varied levels of understanding	Ensure timely circulation/communication of mandatory Procurement documents/circulars to relevant members at the right time Preparation & circulation of KMTC Procurement Manual to all the Supply Chain Personnel and ensure uniform interpretation & implementation
12.	Staff training	Misinterpretation & implementation due to minimal procurement skills. Inability to demonstrate professionalism in handling procurement activities Likelihood of loose of resources	Failure to train both procurement and several committee members on the latest Procurement Regulations/Acts or Circulars for ease of understanding and compliance Use of unskilled personnel in performing Procurement functions Lack of funds to facilitate frequent and scheduled short courses to enhance capacity building	Deploy skilled/qualified Supply chain Personnel to enhance efficiency and timely compliance with relevant Public Procurement Statutory Requirements Frequent train Supply chain staff and other related officers (in committees) for updates to new regulations for effective implementation of the Procurement functions

	ACTIVITY	RISKS	POSSIBLE CAUSES OF RISKS	MITIGATION MEASURES/ INTERNAL CONTROL
13.	Appointment of Regional Heads of Procurement	Lack of technical support to enhance compliance Lack of a coordinated work force, hence mismatched information from various campuses	Failure to establish and implement the formation of such regional Heads as may be agreed. Lack of such qualified Procurement officers to satisfactorily perform the prescribed coordination activities and reporting appropriately Lack of enough funds to support the coordination functions	Establish and implement the formation of Regional Heads as soon as it is relevantly agreed Ensure there are qualified Procurement officers in all the formed Regions to satisfactorily perform the prescribed coordination functions in compliance to the existing procurement Laws Demand frequent reports (from Principals & Co coordinators) for continued performance evaluation and improvement. Provision of enough resources/funds to facilitate such effective coordination
14.	Safeguarding Internal operations from outsiders	Tempering with confidential procurement documentations  Access by non-authorized persons to the procurement information  Interference with procurement process by other interested parties	Failure to safeguard departmental offices from outsiders Failure to have a reception/waiting area for visitors as they wait to be served appropriately Un-controlled entry of unauthorized persons in offices with such vital information/data	Develop a system on establishment of regional offices under the guidance of the CEO's office The procurement departmental offices to be properly secured and safeguarded from unauthorized entries Establish reception/waiting areas for visitors as they wait to be served Regulate accessibility of vital data to few reliable and answerable officers
15.	Handling of tenders by committees	Lack of transparency in handling procurement proceedings Hard to trace/truck documents on procurement data and information Un-procedural implementation of procurement activities against the prescribed Laws and guidelines	Failure to establish and operationalize the relevant committees authorized to handling such tendering proceedings and data as per the law Conflict of Interest from various circles of the Procuring Entities. Use of Un-skilled/qualified personnel	Establish and fully operationalize the relevant Committees assigned the duties of handling tender documents as per the Procurement Regulations, i.e. Tendering Opening Committee and Tender Evaluation committees The above committees must work strictly in adherence to their respective defined responsibilities as outlined in the Procurement ACT, 2015

	ACTIVITY	RISKS	POSSIBLE CAUSES OF RISKS	MITIGATION MEASURES/ INTERNAL CONTROL
16.	Creation of stakeholders meeting venue	<p>Lack of a suitable &amp; conducive environment to conducting Tender Opening/Closing proceedings</p> <p>Minimal space for staff and Bidders or their representatives who may wish to attend and witness the closing/opening processes for transparency and accountability to the general public</p>	<p>Non-availability of enough institutional infrastructures</p> <p>Poor planning before the meeting date(s) –to avoid coinciding activities at the same venues at the same time</p>	<p>Creation of a suitable meeting room for departmental meetings not prone to interference from other departmental activities</p> <p>Availability of enough institutional infrastructures</p>

## 12.0 HUMAN RESOURCE

	ISSUE	RISKS	POSSIBLE CAUSES	INTERNAL CONTROLS
1.	PLANNING Planning for various HR Activities. Personnel Emoluments Budget Establishment Structure Training Recruitment Career Progression Guidelines, etc)	Inadequate funding  Over /under staffing Unclear reporting relationship  Lack of skills  Not able to attract relevant skills	Needs not catered for Non adherence of the establishment Absence of clearly defined structure/role conflicts Lack of Training Needs Assessment (TNA)  Poor service delivery	Approved budget Relevant Approvals from the Board/Management Performance Contract Use of Performance Management System (PMS) to manage and improve performance. Employee participation and involvement in planning, delivery and evaluation of work performance essential. Assessment of Performance - undertaken quarterly, biannually and annually and employee performance reports produced. Performance ratings approved and moderated by an Assessment Panel. Reward and Sanctions Policy for rewarding exemplary performance and administering sanctions for poor performance, motivate employees to have positive attitude to work and to enhance productivity.
2.	Policies and Guidelines for Human Resource Management	Contravention of relevant laws and regulations	Unavailability of guidelines/policies	Formalized, documented and approved HR Policies/Regulations by the Board of Management Hard/electronic copy of policies Annual reports to the Board on how policies are applied and any revisions considered to the policies on a regular basis

	ISSUE	RISKS	POSSIBLE CAUSES	INTERNAL CONTROLS
3	Succession Management	Lack of continuity Demotivated staff Staff stagnation	Poor planning Supersession Lack funds/vacancies	Processes to address succession in the event that individuals in identified positions leave or move into other positions in the College. This entails:- Having information that profiles current staff such as age, projected retirement, positions held in the College, skills acquired Staff development to assume other positions in the College A succession plan, whenever size and resources permit, that nurture and develop talent from within the College Annual recruitment of additional staff to fill gaps annually
4	Recruitment, placement and promotion	Inadequate funding Over /under staffing	Needs not catered for Non adherence of the	An approved job description for all positions in the College that is aligned with the strategic direction and structure of the College.
		Wrong deployment	establishment Undue Influence Non adherence to regulations	An objective recruitment process, by the Board and Management Committees for the applicable personnel. An established and documented criteria for selection of individuals for recruitment signing of a letter of employment that outlines the working relationship of individuals with the College
5	Employee compensation (Payroll)	Irregularities in remuneration e.g, over payments, paying non-existent employees	Non adherence to regulations	A computerized salary structure based on the grading levels spelt out in the various careers progression guidelines to ensure accuracy for all payments Approvals for all payments Grant of rights/passwords to allow access to the payroll Periodic payroll verification/audit on quarterly basis

	ISSUE	RISKS	POSSIBLE CAUSES	INTERNAL CONTROLS
6	HR training & development	Incompetent staff who cannot deliver efficient and sufficient services	Non-compliance to training policies Lack of training needs assessment	Approved budget for staff training/development Training policy to ensure continuous upgrading on employees core competences, knowledge, skills and attitudes Training committee responsible for selection of suitable employees based on training projections. Training in the college shall be based on Training Needs Assessment to be conducted after every three (3) years. Selection of trainees for all training programs will be based on identified needs for performance improvement Submission of quarterly reports by staff in training Approval granted by the CEO on courses to officers proceeding on authorized training Quarterly reports on all training undertaken shall be submitted to the Board
7	Employee Relations – Relationship with unions	Staff Disputes/grievances Industrial disharmony Interruption of services	Lack of information Work place politics/Grapevine Non- recognition of Union representation	Employee Code of Conduct Collective Bargaining Agreement (CBA) A framework of negotiations with the Trade Union to: Ensure that the collective bargaining process is compliant with the relevant legislations Identify the parties recognized by law to engage in collective bargaining Provide consistency and uniformity in the collective bargaining process Provide a period for collective bargaining Provide a platform for consultations with all stakeholders Promote labour relations and industrial peace
8	Employee welfare and safety	Accidents at work place Demotivated staff	Poor working environment	Terms and Conditions of Service, including protective clothing, employee insurance, safe work place. Employment laws

	ISSUE	RISKS	POSSIBLE CAUSES	INTERNAL CONTROLS
9	Employee Exits (Retirements, dismissal, death resignations)	Shortage of staff/skills  Litigation	Lack of succession management Non- adherence to legal procedures/policies	Trust Deed and Rules Terms and condition of service Board/Management minutes Certificate of service

## 13.0 FINANCE

	ACTIVITY	RISK	POSSIBLE CAUSES	INTERNAL CONTROLS
1	Budget preparation	Inaccurate estimates	In-capacity Inadequate monitoring	State corporations are required to prepare and submit their respective corporations/ entity's annual estimates of revenue and expenditure (budget proposals) to the line ministry and the National Treasury for approval The National Treasury to develop the Budget Policy Statement (BPS), indicating the strategic priorities, covering all arms of Government - PFM Act, 2012 in Section 25 Reporting on budget implementation on a quarterly basis
2	Budget Reallocations	Mis-allocation of appropriated funds	Mis-aligned priorities. Unforeseen occurrences	Under Section 43 of the PFM Act, 2012, the CEO is empowered to reallocate appropriated funds except where: The funds are appropriated for transfer to another government entity or person The funds are appropriated for capital expenditure except to defray other capital expenditure The reallocation of funds is from wages to non-wages expenditure or The transfer of funds may result in contravention of fiscal responsibility principles
3	Expenditure	Mis application of appropriated funds	Forecasting challenges	Adequate segregation of duties between those preparing payment documents, those approving payments and execution of actual payment In addition, authorization of any expenditure must ensure the procedures and policies relating to expenditure are adhered to and the correct supporting documentation is completed Approval of expenditure as appropriate through internal memos that will be issued from time to time. These internal memos designate the Officers / Staff (AIE Holders) that have been authorized to approve expenditure at various levels

	ACTIVITY	RISK	POSSIBLE CAUSES	INTERNAL CONTROLS
4	Imprest	Failure to account for imprest issued	Poor planning for activities	<p>To qualify an officer shall have no outstanding imprest that have not been surrendered;</p> <p>Any accompanying requests for allowances or per diems should be approved by AIE holders on justification and submission of the applicant's names, personal number, job group, rates, number of nights out and the itinerary for a travel imprest</p> <p>Travel expenses requested under the imprest should be justified as being the cheapest under the prevailing conditions to ensure that the expenditure is justifiable</p> <p>Imprest can only be issued and paid to the applicant and cannot be issued to another officer on behalf of the applicant</p> <p>Imprest must be accounted for within seven (7) days of completion of the activity and must only be spent for the intended activities and if not accounted for or surrendered in seven (7) days, it will be treated as a staff debt and recovered from the salary of the applicant</p>
5	Revenue collection	Resource leaks	<p>Cash handling</p> <p>Weak banking procedures</p>	<p>As a rule, receipt of any revenue in form of cash is prohibited. There shall be zero tolerance to cash collection</p> <p>At each accounts section, where revenue is received, a cashier shall be designated in writing to collect all bankers' cheques, bank deposit slips and any other approved documentary evidence of payments and issue designated KMTC receipts</p> <p>The receipting, banking and reconciliation of revenue shall be segregated</p> <p>KMTC shall endeavour to broaden payment options for its users, so as to minimize use of cash and enhance efficiency. The options may include use of mobile payment platforms, debit or credit cards, bankers' cheques and other secure non-cash payment options</p> <p>All source documents used to collect revenue shall be obtained from KMTC headquarters</p> <p>The CEO is the ultimate authority to the access and usage of all College funds</p>



	ACTIVITY	RISK	POSSIBLE CAUSES	INTERNAL CONTROLS
6	Financial reporting	Failure to meet set deadline	Observation of deadlines	<p>The General Ledger (GL) accounts are the source of the financial reports and must accurately capture all financial transactions occurring during the financial year. KMTC's GL shall be centrally managed from the Accounts section in the Head office. Posting to the GL shall be a two-step process where transactions are initially recorded and subsequently authorized to update the relevant GL account.</p> <p>In the event that any adjustments need to be made to the GL after initial entry, Journal Vouchers (JVs) shall be completed.</p> <p>The accountant shall complete the JV with a detailed narrative description of the adjustment and the amount of the adjustment.</p> <p>This JV shall be reviewed and approved by the senior and Chief Accountant or the Principal Finance officer depending on the threshold amounts.</p> <p>Once approved, it shall be posted into the GL.</p> <p>Financial reports to the Auditor General will be in the formats prescribed by the PSASB. Other external entities requiring reports such as donors and development partners may specify their required formats. Reports for internal consumption within KMTC, shall be developed by the Finance Manager and approved by the Board of Directors.</p>

	ACTIVITY	RISK	POSSIBLE CAUSES	INTERNAL CONTROLS
7	Accountable documents	Loss of accountable documents	Insecure storage	<p>Accountable Documents (ADs) must be held in safe custody by the designated custodians. The custodians of the ADs in each relevant functional area shall be in line with KMTC's quality control master list QP 9, which outlines the holder and authority of all KMTC documents</p> <p>The custodians of the ADs shall be independent officers appointed and informed in writing by the Finance Manager in the case of head office or by the Principal in case of constituent training centres and if there are any changes to the custodians this shall also be recorded in writing</p> <p>All accountable documents shall be obtained either from KMTC Headquarters or Government printers</p> <p>ADs shall be held under lock and key in the department by the appointed custodian and a Counterfoil Receipt Book register (CRB) maintained for movement of ADs showing issues of blank ADs, return of completed ADs including any cancellations</p> <p>Electronic ADs shall also be monitored and tracked in the respective CRB register.</p> <p>Holders of ADs that are in use shall maintain a movement register to track the movement and usage of the ADs</p> <p>Further issue of accountable documents to the user shall be made after previous ones have been fully accounted for and surrendered</p> <p>A quarterly as well as periodic ad hoc check shall be carried out of the ADs and by an independent officer who is not a custodian. The inspections shall include unused ADs, ADs in use and those that have been utilized</p> <p>Loss of any ADs shall be reported to the custodian / holder who issued the stock and the accountant in charge, as soon as the loss is noted. This notification shall include a report on the circumstances of the loss, description of the lost ADs and the actions taken to recover them. This report must be submitted to the CEO so that steps are taken to prevent the use of such ADs</p> <p>Any damaged, cancelled or obsolete ADs must be cancelled and retained until disposal and this reflected in the register</p>

## APPROVAL

**Title** : Internal Controls Manual

**Contact** : Corporation Secretary

**Approval Authority** : The Board of Directors

**Commencement Date** : May 2019

### SIGNED



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**Prof. Philip Kaloki, MBS,  
Chairperson, KMTC Board of Directors.**

15th May 2019

**Date**



KMTC is ISO 9001:2015 Certified.

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