Type of Control		Effectiveness of Internal Control		Risk Assessment
DI	Directive	(1-2)	High	L - Low
PR	Preventive	(3-4)	Medium	M - Medium
DE	Detective	(5-6)	Low	H - High
CR	Corrective			E - Extreme

Review of the Effectiveness of Internal Control System

No.	Risk Areas	Control Areas	Control Activities (Policies & Procedures)	DI	PR	DE	CR	L	M	H	L	M	H	E	Mitigation Action	Progress on Action
01	Internal Control Assessment Reprt for AMC Meetings															
1.1	Operational															
1.1.1		Appointment and availability of Treasury representatives	• Policies for nomination timelines, criteria for appointment, and backup representative identification.		✓					✓	✓				• Establish a standby representative list to ensure coverage in case of unavailability	Completed
															• Implement a clear nomination process with predefined criteria and approval timelines	Completed
															• Conduct advance scheduling and reminders to secure availability of representatives	Completed
1.1.2		Collection and verification of Chief Internal Auditors' reports	• Guidelines for report submission deadlines, formats, and validation processes.			✓			✓		✓				• Develop an automated tracking system to monitor submission status and send reminders.	Pending

No.	Risk Areas	Control Areas	Control Activities (Policies & Procedures)	Internal Control Activity				Effectiveness of Internal Control			Risk Assessment				Mitigation Action	Progress on Action
				DI	PR	DE	CR	L	M	H	L	M	H	E		
															• Conduct periodic training sessions for Chief Internal Auditors on submission formats and validation requirements	Completed
															• Assign a dedicated review team to verify reports and provide feedback within a defined timeframe.	Completed
1.1.3		Database management and updates for internal auditors	• Policies for periodic updates, error correction, and secure data storage.		✓		✓		✓			✓			• Use secure cloud-based storage with role-based access control to ensure data integrity.	In progress
															• Establish scheduled database updates with assigned personnel for monitoring and maintenance.	In progress
1.1.4		Coordination and scheduling of AMC meetings	• Procedures for setting meeting dates, inviting participants, and tracking meeting outcomes.		✓				✓				✓		• Use an automated scheduling system to set meeting dates and send reminders.	Pending
															• Develop a structured checklist for meeting coordination, including invitations, agenda preparation, and follow-up actions.	Pending

No.	Risk Areas	Control Areas	Control Activities		Internal Control Activity				Effectiveness of Internal Control			Risk Assessment				Mitigation Action	Progress on Action
			(Policies & Procedures)		DI	PR	DE	CR	L	M	H	L	M	H	E		
1.2.1		Adherence to Treasury guidelines in AMC meetings	• Established Treasury guidelines for meeting participation and reporting.				✓				✓	✓				• Conduct regular training and awareness programs for AMC participants on Treasury guidelines.	Completed
																• Develop a compliance checklist for meeting procedures and reporting.	Completed
1.2.2		02. Legal and regulatory compliance in AMC activities	• Policies for monitoring and implementing relevant regulatory updates.				✓	✓			✓	✓				• Establish a regulatory monitoring team to track and implement updates.	Completed
																• Develop standardized reporting templates to ensure legal and procedural consistency.	Completed
1.3	Strategic																
1.3.1		Alignment of AMC outcomes with Treasury's strategic objectives	• Policies to integrate long-term Treasury goals into AMC meeting agendas and discussions.			✓					✓		✓			• Ensure AMC discussions incorporate Treasury's long-term goals.	Completed
																• Align AMC recommendations with national financial and governance strategies.	Completed
																• Develop a mechanism for tracking progress on strategic initiatives discussed in AMC meetings.	Pending

No.	Risk Areas	Control Areas	Control Activities		Internal Control Activity				Effectiveness of Internal Control			Risk Assessment				Mitigation Action	Progress on Action
			(Policies & Procedures)		DI	PR	DE	CR	L	M	H	L	M	H	E		
1.3.2		Performance evaluation of AMC activities	• Procedures for periodic evaluation of AMC outcomes and Treasury's role in meetings.				✓	✓		✓			✓			• Implement standardized evaluation criteria for measuring AMC effectiveness.	Completed
																• Conduct annual performance reviews to assess impact on governance and decision-making.	Completed
																• Utilize data-driven analysis to refine AMC processes and enhance Treasury oversight.	Pending
1.4	Reputational																
1.4.1		Responsiveness and accountability in AMC coordination	• Procedures for timely communication, tracking stakeholder queries, and providing updates.					✓		✓			✓			• Establish clear communication protocols to handle stakeholder queries efficiently.	Completed
																• Implement a tracking system for monitoring follow-ups and commitments from AMC meetings.	Pending
																• Ensure timely response mechanisms to address concerns raised by ministries and departments.	Completed
1.4.2		02. Transparency in appointing Treasury representatives	• Policies for transparent, merit-based selection criteria and publicly accessible nomination processes.			✓					✓	✓				• Develop transparent, merit-based selection criteria for Treasury representatives.	Completed

No.	Risk Areas	Control Areas	Control Activities (Policies & Procedures)	Internal Control Activity				Effectiveness of Internal Control			Risk Assessment				Mitigation Action	Progress on Action
				DI	PR	DE	CR	L	M	H	L	M	H	E		
															• Maintain clear documentation of selection processes to avoid conflicts of interest.	Completed
1.5	Political/ Geopolitical														• Establish clear guidelines to prevent external political influence in AMC decisions.	Completed
1.5.1		Impatially and transparemncy in decision- making processes	• Policies to ensure decision-making processes are free from external political influence.		✓					✓	✓				• Conduct regular audits of decision-making frameworks to ensure neutrality.	Completed
															• Train Treasury representatives on handling politically sensitive discussions with objectivity.	Completed
1.5.2		Adaptability to external political or policy changes	• Policies for monitoring political developments and implementing flexible meeting agendas.				✓			✓	✓				• Monitor political and economic developments to anticipate potential AMC impacts.	Completed
															• Maintain flexible meeting agendas that can be adjusted in response to emerging policy shifts.	Completed
															• Develop contingency plans for governance continuity in cases of political transitions.	Completed

No.	Risk Areas	Control Areas	Control Activities				Internal Control Activity				Effectiveness of Internal Control			Risk Assessment				Mitigation Action	Progress on Action
			(Policies & Procedures)				DI	PR	DE	CR	L	M	H	L	M	H	E		
02	Internal Control Assessment Report for COPA meetings Participation																		
2.1	Operational																		
2.1.1		Attendance at COPA meetings	• Ensure timely preparation, submission, and tracking of required documents						✓				✓		✓			• Implement an attendance tracking system to ensure Treasury representation at all COPA meetings.	Completed
																		• Develop a backup representative plan to ensure continuity in case of absence.	Completed
																		• Use automated reminders and scheduling tools to keep representatives informed.	In Progress
2.1.2		Coordination with parliamentary staff	• Regular communication, follow-up, and updates on COPA matters					✓					✓	✓				• Establish a dedicated liaison officer for seamless communication with parliamentary staff.	Completed
																		• Conduct regular coordination meetings to stay updated on parliamentary requirements.	Completed
																		• Maintain a centralized communication log to track requests, follow-ups, and resolutions.	Completed

No.	Risk Areas	Control Areas	Control Activities (Policies & Procedures)	Internal Control Activity				Effectiveness of Internal Control			Risk Assessment				Mitigation Action	Progress on Action
				DI	PR	DE	CR	L	M	H	L	M	H	E		
2.1.3		Document archival and retrieval	• Maintain an efficient system for archiving and retrieving meeting records		✓				✓			✓			• Implement a digital document management system with secure storage and quick retrieval options.	Pending
															• Establish clear protocols for indexing and categorizing meeting records for easy access.	Completed
2.2	Compliance & Legal															
2.2.1		Adherence to parliamentary series	• Review and compliance with COPA series and Treasury minutes			✓				✓	✓				• Conduct regular training sessions on parliamentary guidelines and procedures.	Completed
															• Develop a standardized compliance checklist to ensure adherence.	Completed
															• Assign compliance officers to review and validate COPA-related submissions.	Completed
2.2.2		Coordination with Department of Public Finance	• Regular updates, tracking, and action on Treasury minutes		✓					✓	✓				• Establish a formal coordination mechanism with defined roles and responsibilities.	Completed
2.2.3		Regulatory updates	• Monitoring changes in laws and regulations affecting operations		✓				✓			✓			• Set up an automated regulatory monitoring system to track changes.	Pending

No.	Risk Areas	Control Areas	Control Activities (Policies & Procedures)	Internal Control Activity				Effectiveness of Internal Control			Risk Assessment				Mitigation Action	Progress on Action
				DI	PR	DE	CR	L	M	H	L	M	H	E		
															• Develop a policy amendment process to integrate new regulations into operations.	Pending
2.3	Startegic															
2.3.1		Strengthening COPA representation	• Comprehensive preparation for meetings		✓					✓	✓				• Develop a specialized training program for Treasury representatives to enhance their effectiveness.	Completed
															• Assign senior Treasury officials to lead critical discussions.	Completed
															• Establish pre-meeting briefing sessions to align with Treasury's key objectives.	Completed
2.3.2		Long-term planning for audit representation	• Develop strategies for effective Treasury representation in committees		✓					✓		✓			• Create a succession plan to ensure continued expertise in audit representation.	Completed
															• Develop multi-year strategic plans to enhance Treasury's influence in COPA decisions.	Completed
															• Conduct performance assessments of Treasury representatives to ensure effectiveness.	Pending

No.	Risk Areas	Control Areas	Control Activities	Internal Control Activity				Effectiveness of Internal Control			Risk Assessment				Mitigation Action	Progress on Action
			(Policies & Procedures)	DI	PR	DE	CR	L	M	H	L	M	H	E		
2.4	Reputational															
2.4.1		Transparent reporting	• Publish meeting outcomes, summaries, and action points		✓			✓				✓			• Publish meeting summaries and action points on official Treasury platforms.	Pending
															• Develop a public disclosure policy to ensure accountability.	Pending
															• Implement a real-time tracking dashboard for pending actions.	Not attend
2.4.2		Stakeholder engagement	• Conduct periodic meetings with stakeholders to build trust		✓				✓			✓			• Organize periodic consultation meetings with key stakeholders to build trust.	Completed
															• Establish a feedback mechanism to address stakeholder concerns proactively.	Completed
															• Develop public communication strategies to enhance transparency and credibility.	Pending
2.5	Political/ Geopolitical															
2.5.1		Mitigation of external political risks	• Regular environmental scans, scenario planning, and workshops		✓				✓			✓			• Conduct regular political risk assessments and scenario planning.	Pending

No.	Risk Areas	Control Areas	Control Activities (Policies & Procedures)	Internal Control Activity				Effectiveness of Internal Control			Risk Assessment				Mitigation Action	Progress on Action
				DI	PR	DE	CR	L	M	H	L	M	H	E		
2.5.2		Collaboration with external entities	• Engage with relevant stakeholders to minimize political disruptions		✓										• Foster strategic partnerships with relevant institutions to minimize political disruptions.	Completed
															• Conduct policy alignment discussions with external stakeholders to ensure smooth cooperation.	Completed
															• Maintain open communication channels with policymakers to navigate political shifts effectively.	Pending
03	**Internal Control Assessment Report for Internal Auditors Training Actions**															
3.1	Operational															
3.1.1		Training Logistics and Resource Allocation	• Prepare detailed training schedules, resource requirements, and allocate personnel for logistics		✓					✓	✓				• Develop a centralized training calendar with clear scheduling and resource allocation.	Completed
															• Assign dedicated personnel for logistical planning and execution.	Completed
															• Implement real-time tracking for training resources and venue availability.	Completed
3.1.2		Attendance and Participation Monitoring	• Implement attendance tracking and monitor engagement levels during training sessions			✓				✓	✓				• Implement participation analytics to monitor engagement levels.	Completed

No.	Risk Areas	Control Areas	Control Activities (Policies & Procedures)	Internal Control Activity				Effectiveness of Internal Control			Risk Assessment				Mitigation Action	Progress on Action
				DI	PR	DE	CR	L	M	H	L	M	H	E		
															• Establish a follow-up system for absentee participants to ensure learning completion.	Completed
3.1.3		03. Feedback and Improvement Mechanisms	• Collect feedback from participants and instructors to continuously improve training quality				✓			✓	✓				• Conduct post-training surveys for participants and trainers.	Completed
															• Implement a continuous improvement framework to refine content and delivery.	Completed
															• Establish a feedback action committee to review and act on suggestions.	Completed
3.2	Compliance & Legal															
3.2.1		Adherence to Training Regulations and Standards	• Ensure training materials comply with applicable laws, regulations, and standards		✓					✓	✓				• Ensure all training programs follow government and industry regulations.	Completed
															• Establish a legal review process for new training content.	Completed
3.2.2		Certification and Credential Verification	• Verify that participants meet necessary prerequisites and certifications for advanced training modules			✓							✓		• Develop an automated system to verify participant eligibility.	Pending
															• Implement secure digital certificates with validation features.	Not attend

No.	Risk Areas	Control Areas	Control Activities (Policies & Procedures)	Internal Control Activity				Effectiveness of Internal Control			Risk Assessment				Mitigation Action	Progress on Action
				DI	PR	DE	CR	L	M	H	L	M	H	E		
3.2.3		Internal Compliance Review for Training Programs	• Conduct reviews to ensure training content aligns with legal and regulatory compliance requirements			✓				✓	✓				• Conduct quarterly internal compliance reviews.	Completed
															• Develop standardized training evaluation criteria.	Completed
															• Assign a compliance officer to oversee training governance.	Completed
3.3	Strategic															
3.3.1		Alignment of Training Content with Strategic Goals	• Review training content to ensure alignment with organizational and departmental strategic objectives		✓					✓	✓				• Establish training committees to align content with departmental objectives.	Completed
															• Regularly update training modules to reflect evolving policies.	Completed
															• Integrate long-term workforce development plans into training initiatives.	Completed
3.3.2		Training Effectiveness Evaluation	• Assess training effectiveness through pre-and post-training evaluations to measure knowledge gain.			✓				✓		✓			• Implement pre-and post-training assessments to measure knowledge gain.	Completed
															• Use KPIs to assess training impact on job performance.	Completed
															• Conduct annual impact reports on training outcomes.	Pending

No.	Risk Areas	Control Areas	Control Activities (Policies & Procedures)	Internal Control Activity				Effectiveness of Internal Control			Risk Assessment				Mitigation Action	Progress on Action
				DI	PR	DE	CR	L	M	H	L	M	H	E		
3.3.3		Continuous Learning and Development Review	• Monitor skill development over time and update training modules to address evolving strategic needs				✓		✓			✓			• Develop a structured learning roadmap for employees.	Completed
															• Use learning management systems (LMS) to track skill progression.	Not attend
															• Regularly update training content to reflect industry trends and best practices.	Completed
3.4	Reputational															
3.4.1.		Quality and Consistency of Training Delivery	• Ensure instructors are qualified and provide consistent, high-quality training			✓				✓		✓			• Establish trainer certification programs to ensure quality standards.	Pending
															• Conduct peer reviews and periodic evaluations of training sessions.	Completed
															• Implement uniform training materials across all programs.	Completed
3.4.2		Transparency and Accountability in Training Outcomes	• Communicate training outcomes clearly to stakeholders and maintain transparency in evaluation processes			✓				✓	✓				• Implement clear criteria for training assessments and results.	Completed
															• Conduct regular public audits of training effectiveness.	Completed
															• Develop a code of ethics for trainers and participants.	Completed

No.	Risk Areas	Control Areas	Control Activities		Internal Control Activity				Effectiveness of Internal Control			Risk Assessment				Mitigation Action	Progress on Action
			(Policies & Procedures)		DI	PR	DE	CR	L	M	H	L	M	H	E		
3.4.3		Management of Conflicts of Interest	• Establish a process to address any potential conflicts of interest among trainers or participants					✓		✓			✓				Completed
																• Implement declaration policies for trainers on potential conflicts.	
																• Assign independent reviewers to assess training fairness.	Not attend
3.5	Political/ Geopolitical																
3.5.1		Awareness of Political Sensitivities in Training Content	• Ensure training material is unbiased and neutral, particularly for sensitive or controversial topics			✓					✓	✓				• Ensure neutral, non-partisan training materials.	Completed
																• Conduct content reviews to remove politically biased elements.	Completed
3.5.2		Confidentiality and Information Security for Training Data	• Protect participant information and training data to prevent unauthorized access or disclosure			✓					✓	✓				• Implement strict data protection policies for participant records.	Completed
																• Use encrypted databases for storing training information.	Completed
																• Restrict access to authorized personnel only.	Completed
3.5.3		Escalation Mechanisms for Sensitive Issues	• Develop protocols for reporting and addressing politically or culturally sensitive issues raised in training					✓		✓		✓				• Develop reporting mechanisms for politically sensitive concerns.	Pending
																• Assign ombudspersons to address participant complaints.	Completed

No.	Risk Areas	Control Areas	Control Activities	Internal Control Activity				Effectiveness of Internal Control			Risk Assessment				Mitigation Action	Progress on Action
			(Policies & Procedures)	DI	PR	DE	CR	L	M	H	L	M	H	E		
04	Internal Control Assessment Report for Investigation Activities															
4.1	Operational															
4.1.1		Investigation planning and resource allocation	• Develop investigation plans with allocated resource, timelines and defined voles and responsibility	✓						✓	✓				• Develop structured investigation plans with clear objectives and timelines.	Completed
															• Allocate dedicated resources for high-priority investigations.	Completed
4.1.2		Evidence collection and documentation	• Implement standardized procedures for evidence gathering, handling and documentation			✓				✓	✓				• Standardize procedures for evidence gathering and storage.	Completed
															• Ensure chain-of-custody protocols for all evidence.	Completed
															• Use digital documentation tools for investigation records.	Completed
4.1.3		Fallow-upon findings and corrective actions	• Track and monitor corrective action based on investigation finding to ensure resolution				✓			✓	✓				• Establish a tracking system for investigation outcomes.	Completed
															• Implement corrective action monitoring with set deadlines.	Completed
															• Conduct periodic reviews to assess resolution effectiveness.	Completed

No.	Risk Areas	Control Areas	Control Activities (Policies & Procedures)	Internal Control Activity				Effectiveness of Internal Control			Risk Assessment				Mitigation Action	Progress on Action
				DI	PR	DE	CR	L	M	H	L	M	H	E		
															• Conduct periodic audits of investigation protocols to maintain compliance.	Pending
															• Provide training on investigative standards and ethics for all staff.	Completed
4.2.2		Confidentiality and data protection	• Maintain confidentiality or sensitive information and fallow data protection protocols `			✓				✓	✓				• Implement strict access controls for investigation records.	Completed
															• Conduct regular security audits to prevent data breaches.	Completed
4.2.3		Legal compliance review	• Conduct reviews to ensure that investigation outcomes comply with legal requirement			✓				✓	✓				• Develop a compliance checklist for investigation procedures.	Completed
															• Ensure legal oversight in investigation outcomes through expert review.	Completed
															• Maintain detailed documentation to support legal scrutiny.	Completed
4.3	Strategic															
4.3.1		Alignment of investigation goals with organizational objectives	• Ensure investigation scope and objectives align with strategic priorities		✓					✓	✓				• Ensure investigation priorities align with the organization's risk management strategy.	Completed
															• Integrate investigation findings into strategic decision-making.	Completed

No.	Risk Areas	Control Areas	Control Activities (Policies & Procedures)	Internal Control Activity				Effectiveness of Internal Control			Risk Assessment				Mitigation Action	Progress on Action
				DI	PR	DE	CR	L	M	H	L	M	H	E		
															• Conduct regular reviews to assess alignment with broader objectives.	Completed
4.3.2		Impact analysis or investigation findings	• Evaluation now findings impact strategic goals and make recommendations for improvement			✓				✓	✓				• Develop a framework for measuring the strategic impact of investigations.	Completed
															• Ensure findings lead to actionable recommendations for organizational improvement.	Completed
															• Conduct post-investigation reviews to track the effectiveness of implemented changes.	Completed
4.3.3		Continuous improvement based on investigation results	• Apply lessons learned to refine investigation processes and improve future outcomes				✓		✓		✓				• Implement a feedback loop to refine investigation processes.	Completed
															• Use data analytics to identify recurring issues and trends.	Completed
															• Conduct periodic training updates based on lessons learned.	Completed
4.4	Reputaional															
4.4.1		Transparency in Investigation process	• Develop transparent communication protocols to manage stakeholder expectation		✓					✓		✓			• Develop clear guidelines on investigation disclosure policies.	Completed

No.	Risk Areas	Control Areas	Control Activities (Policies & Procedures)	Internal Control Activity				Effectiveness of Internal Control			Risk Assessment				Mitigation Action	Progress on Action
				DI	PR	DE	CR	L	M	H	L	M	H	E		
															• Establish protocols for stakeholder communication while maintaining confidentiality.	Completed
4.4.2		Public disclosure or investigation results (as appropriate)	• Shave investigation outcomes with relevant trust while protecting sensitive information			✓				✓	✓				• Create a disclosure framework that balances transparency with confidentiality.	Completed
															• Ensure investigation summaries are accessible to authorized stakeholders.	Completed
															• Conduct risk assessments before public disclosures to mitigate potential backlash.	Completed
4.4.3		Conflict or interest management in investigation	• Implement a conflict of interest policy to ensure impartiality in investigation activities				✓			✓	✓				• Implement a strict conflict-of-interest declaration policy for investigators	Completed
															• Ensure independent oversight in investigations involving senior officials.	Completed
															• Establish mechanisms for anonymous reporting of conflicts of interest.	Completed

No.	Risk Areas	Control Areas	Control Activities (Policies & Procedures)	Internal Control Activity				Effectiveness of Internal Control			Risk Assessment				Mitigation Action	Progress on Action
				DI	PR	DE	CR	L	M	H	L	M	H	E		
4.5	Political/ Geopolitical															
4.5.1		Sensitivity to political and cultural context	• Ensure investigation processes respect political and cultural sensitivities where applicable		✓					✓		✓			• Train investigators on handling politically or culturally sensitive cases.	Completed
															• Ensure impartiality and neutrality in politically charged investigations.	Completed
4.5.2		Data security for sensitive investigation information	• Implement strict data security measures for handling and storing sensitive information			✓			✓			✓			• Implement advanced cyber security measures to protect confidential data.	Pending
															• Restrict data access to authorized personnel only.	Completed
															• Conduct frequent security audits to prevent leaks.	Completed
4.5.3		Escalation procedures for politically sensitive issues	• Establish escalation protocols for cases involving politically or culturally sensitive matters				✓			✓	✓				• Establish a structured escalation framework for high-risk cases.	Completed
															• Define clear reporting lines for sensitive matters.	Completed
															• Engage legal and government advisory bodies for guidance on politically sensitive cases.	Completed

No.	Risk Areas	Control Areas	Control Activities		Internal Control Activity				Effectiveness of Internal Control			Risk Assessment				Mitigation Action	Progress on Action
			(Policies & Procedures)	DI	PR	DE	CR	L	M	H	L	M	H	E		
05	Internal Control Assessment Report for Accounting, Financial Statement Preparation, Administration, Procurement, and Vehicle Control Activities															
5.1	Operational															
5.1.1		Budgeting and Financial Planning	• Establish a comprehensive budget with line-item details, aligning allocations with departmental priorities		✓					✓	✓				• Conduct quarterly budget reviews to track financial performance	Completed
5.1.2		Expense Tracking and Monitoring	• Implement automated tracking and alerts for budget overages; regular review at set intervals			✓				✓	✓				• Deploy automated expense tracking software for real-time monitoring.	Completed
															• Set up budget threshold alerts for over spending warnings.	Completed
															• Conduct regular financial reconciliations to identify discrepancies.	Completed
5.1.3		Payroll and Benefits Management	• Ensure accuracy in payroll calculations, timely distribution of salaries and benefits				✓			✓	✓				• Ensure payroll automation to minimize errors.	Completed
															• Conduct regular audits to verify payroll accuracy.	Completed
5.1.4		Financial reporting processes, operational procedures for compiling financial data, and timely submission.	• Standardized procedures and automated tools.		✓					✓	✓				• Implement standardized financial reporting templates.	Completed
			• Review processes to identify and fix errors.				✓			✓	✓				• Use financial dashboards for real-time data analysis.	completed
															• Establish a compliance review team for financial reports.	completed

No.	Risk Areas	Control Areas	Control Activities		Internal Control Activity				Effectiveness of Internal Control			Risk Assessment				Mitigation Action	Progress on Action
			(Policies & Procedures)		DI	PR	DE	CR	L	M	H	L	M	H	E		
5.1.5		Procurement Planning	• Develop procurement plans with clear specifications, timelines, and approved budgets			✓										• Conduct cost-benefit analyses before major purchases.	Completed
																• Implement E-procurement systems for transparency.	Completed
5.1.6		Vendor Selection and Contract Management	• Implement structured vendor selection processes, including due diligence and contract compliance				✓				✓	✓				• Use competitive bidding processes for vendor selection.	Completed
																• Maintain vendor performance review records.	Completed
5.1.7		Inventory and Asset Management	• Regularly track and manage inventory to prevent misappropriation and loss				✓			✓		✓				• Implement barcode or RFID tracking for asset monitoring.	Pending
																• Conduct quarterly inventory audits.	Completed
																• Establish preventive maintenance schedules for high-value assets.	Completed
5.1.8		Vehicle Allocation and Usage Monitoring	• Implement tracking system for vehicle use, ensuring vehicles are used only for authorized purposes				✓			✓			✓			• Implement GPS tracking for official vehicles.	Not attend
																• Develop a vehicle usage policy to ensure accountability.	Completed
																• Assign vehicle logs to track mileage and fuel consumption.	Completed
5.1.9		Vehicle Maintenance Scheduling	• Schedule routine maintenance for all vehicles to ensure operational efficiency and safety			✓					✓	✓				• Set up automated maintenance alerts.	Pending
																• Maintain detailed service records for all vehicles.	Completed

No.	Risk Areas	Control Areas	Control Activities (Policies & Procedures)	DI	PR	DE	CR	L	M	H	L	M	H	E	Mitigation Action	Progress on Action
															• Establish contracts with certified maintenance providers.	Completed
5.1.10		Fuel Expense Monitoring	• Track fuel usage and compare with expected consumption rates to detect anomalies			✓				✓	✓				• Use fuel management systems to track consumption.	Completed
															• Conduct monthly fuel usage audits to detect anomalies.	Completed
5.2	Compliance & Legal															
5.2.1		Compliance with Financial Regulations	• Ensure adherence to financial regulations and standards in all accounting and procurement practices		✓					✓	✓				• Conduct periodic internal audits to ensure adherence to financial regulations.	Completed
															• Provide ongoing compliance training for finance and procurement staff.	Completed
															• Implement automated compliance tracking systems.	Not attend
5.2.2		Document Retention and Archiving	• Establish policies for document retention to meet legal and audit requirements				✓			✓	✓				• Develop a document retention policy aligned with legal and regulatory requirements.	Completed
															• Schedule regular reviews and disposal of outdated financial records.	Completed
5.2.3		Audit Trail Maintenance	• Maintain a clear, secure audit trail for all transactions to enhance traceability			✓				✓	✓				• Ensure all transactions are digitally recorded with timestamps.	Completed
															• Conduct routine audit trail verifications for accuracy.	Pending

No.	Risk Areas	Control Areas	Control Activities				Internal Control Activity				Effectiveness of Internal Control			Risk Assessment				Mitigation Action	Progress on Action
			(Policies & Procedures)				DI	PR	DE	CR	L	M	H	L	M	H	E		
5.2.4		Adherence to regulatory requirements, accounting standards, and legal obligations in the preparation of financial statement	• Periodic compliance audits and reviews.						✓			✓	✓					• Regularly review changes in accounting and regulatory standards.	Completed
			• Training programs for staff.					✓										• Ensure external audit validation of financial statements.	Completed
																		• Maintain documentation of compliance measures for transparency.	Completed
5.2.5		Procurement Compliance	• Ensure procurement activities comply with local and international standards and regulations					✓						✓	✓			• Implement e-procurement systems for process transparency.	Completed
																		• Ensure procurement policies align with national and international standards.	Completed
																		• Conduct periodic procurement audits to identify risks.	Completed
5.2.6		Vehicle Licensing and Insurance Compliance	• Ensure all vehicles have valid licenses and are insured as required by law				✓					✓		✓				• Maintain a database tracking license and insurance expirations.	Completed
																		• Set up automated renewal alerts to prevent lapses.	Completed
																		• Conduct quarterly compliance checks for all government vehicles.	Pending

No.	Risk Areas	Control Areas	Control Activities	Internal Control Activity				Effectiveness of Internal Control			Risk Assessment				Mitigation Action	Progress on Action
			(Policies & Procedures)	DI	PR	DE	CR	L	M	H	L	M	H	E		
5.3	Strategic															
5.3.1		Alignment of Financial and Procurement Goals.	• Align financial and procurement planning with organizational goals		✓					✓	✓				• Develop a financial strategy roadmap aligned with organizational objectives.	Completed
															• Conduct cross-departmental planning for better alignment.	Completed
															• Implement KPIs to track financial and procurement efficiency.	Completed
5.3.2		Alignment of financial reporting with the organization's strategic goals.	• Strategic alignment checks during reviews.			✓				✓	✓				• Ensure financial reports reflect long-term organizational priorities.	Completed
															• Conduct bi-annual financial strategy assessments.	Completed
															• Align budget allocation with performance-driven objectives.	Completed
5.3.3		Financial and Procurement Performance Analysis	• Regularly analyze performance to identify improvement opportunities				✓			✓	✓				• Establish real-time financial dashboards for monitoring.	Completed
															• Conduct quarterly financial performance reviews.	Completed
															• Implement benchmarking studies to compare procurement efficiency.	Completed

No.	Risk Areas	Control Areas	Control Activities		Internal Control Activity				Effectiveness of Internal Control			Risk Assessment				Mitigation Action	Progress on Action
			(Policies & Procedures)		DI	PR	DE	CR	L	M	H	L	M	H	E		
5.3.4		Strategic Resource Allocation	• Allocate resources efficiently to support operational and strategic effectiveness					✓			✓	✓				• Use data-driven decision-making tools for budget planning.	Completed
																• Align procurement and resource allocation with project priorities.	Completed
																• Conduct cost-benefit analyses before major financial commitments.	Completed
5.4	**Reputational**																
5.4.1		Transparency in Financial and Procurement Reporting	• Implement transparent practices in financial and procurement reporting to maintain trust			✓					✓	✓				• Publish annual financial reports for public accountability.	Completed
																• Implement open procurement practices to reduce fraud risk.	Completed
5.4.2		Conflict of Interest in Financial Transactions	• Establish controls to manage potential conflicts of interest in all transactions				✓				✓	✓				• Implement independent review committees for procurement decisions.	Completed
																• Enforce strict ethical policies for finance and procurement teams.	Completed
5.4.3		Transparency and accuracy in financial reporting.	• Enhanced review controls and external audits.			✓					✓	✓				• Establish real time financial monitoring system to detect discrepancies	Pending
																• Provide periodic training to financial officers on best practices for transparent reporting	Completed

No.	Risk Areas	Control Areas	Control Activities (Policies & Procedures)	Internal Control Activity				Effectiveness of Internal Control			Risk Assessment				Mitigation Action	Progress on Action
				DI	PR	DE	CR	L	M	H	L	M	H	E		
5.4.4		Public Procurement Disclosures	• Disclose procurement information to stakeholders, following transparency guidelines				✓			✓	✓				• Maintain a public procurement database for transparency.	Completed
															• Provide stakeholder briefings on procurement decisions.	Pending
															• Implement whistleblower protections to report procurement misconduct.	Completed
5.4.5		Public Perception of Vehicle Use	• Ensure vehicle use policies are followed to maintain public trust in the organization's resource management				✓			✓	✓				• Enforce strict policies on official vehicle usage.	Completed
															• Maintain vehicle usage logs for accountability.	Completed
5.5	Political/ Geopolitical															
5.5.1		Adaptability to Changes in Government Policy	• Monitor and adjust financial and procurement activities in response to policy changes		✓					✓	✓				• Establish a policy monitoring team to track legislative updates.	Completed
															• Adjust financial strategies proactively to regulatory changes.	Completed
5.5.2		Protection of Sensitive Financial and Procurement Information	• Implement data protection measures for sensitive financial and procurement information		✓					✓	✓				• Implement cyber security measures to protect sensitive data.	Completed
															• Restrict financial data access to authorized personnel.	Completed
															• Conduct regular data security audits.	Completed

No.	Risk Areas	Control Areas	Control Activities (Policies & Procedures)	Internal Control Activity				Effectiveness of Internal Control			Risk Assessment				Mitigation Action	Progress on Action
				DI	PR	DE	CR	L	M	H	L	M	H	E		
5.5.3		Impact of external geopolitical factors on financial performance and reporting.	• Monitoring regulatory changes.		✓										• Monitor global economic trends affecting financial stability.	Completed
			• Interim adjustments and certifications.				✓			✓	✓				• Establish financial risk mitigation plans for geopolitical risks.	Completed
															• Maintain alternative procurement sources to counter supply chain disruptions.	Completed
5.5.4		Escalation Protocol for Political Sensitivities	• Establish procedures for handling politically sensitive financial or procurement issues				✓		✓			✓			• Develop political risk assessment frameworks	Pending
															• Train finance teams on handling politically sensitive transactions.	Completed
															• Maintain open communication channels with policymakers.	Completed
5.5.5		Vehicle Use in Sensitive Areas	• Develop protocols for vehicle use in politically sensitive areas to avoid misinterpretations				✓			✓	✓				• Train drivers and staff on risk management in sensitive areas.	Completed
															• Monitor vehicle movement in high-risk locations.	Completed

I certify that the internal control system implemented for effective financial control has been consistently applied throughout the year. The system undergoes periodic review and monitoring, with necessary amendments made to ensure its effective implementation by the entity.

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Accounting Officer   **Date**