

# Internal Audit Section

The Internal Audit Section was established in 2009 at the Ministry's Works Affairs, reporting directly to H.E. the Minister. Audit Committee of the Ministry of Works Affairs was established subsequently to have oversight role in administering function of Internal Audit as a part of Ministry's Governance Process. The Internal Audit Section operates based on approved audit plan by Audit Committee and H.E. the Minister. The Internal Audit Section carries out Risk Based Audit with emphasis on Projects and Process Audit of various Sectors of the Ministry.

**In addition, Internal Audit handles the following responsibilities assigned by H.E. the Minister and Audit Committee:**

- 1 Follow up and implementation regarding reports of National Audit Office and periodical reporting to MoF regarding status of implementation;
- 2 Consulting and Special assignments as directed by H.E. the Minister and Audit Committee.
- 3 As a part of the Balanced Score Card initiative, the Internal Audit has taken up initiatives and activities in consulting nature of jobs which benefits Ministry in the long run.

Overall, Internal Audit is a tool for the Ministry in Corporate Governance Process and serves the Ministry in attaining its Mission and Vision.

# Performance 2018

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During the year 2018, Internal Audit Section focused on review of processes, projects closure issues, improvement areas, non-compliance issues and follow up of recommendations of National Audit Office.

## **Review of issues regarding closure of Final Accounts of following projects**

1. Nabih Saleh Sewerage & Stormwater Drainage Schemes
2. East Riffa's Sewerage Scheme E7-Project 2
3. Saar Sewerage Scheme Phase 4 (construction)
4. Upgrading Pumping Station A2
5. Saar Sewerage Scheme –Phase 3
6. East Riffa Sewerage Scheme Block 901, 903, 905 & 909 Area (E6)
7. East Riffa Sewerage Scheme E5
8. Saar Sewerage-Phase 2

## **Detailed Risk Based Audit and reporting on following Projects**

1. Short term action measures (2) on Tubli WPCC-Improvement of Ozone Plant
2. Hidd Reclamation 1A & 1B-N 102.B.1
3. Access to AMAS Bridge (Wlink)
4. Comprehensive Handicapped Complex for MOSD at Aali
5. Kidney Dialysis Center at East Riffa
6. Al-Seef Sewerage & Stormwater Drainage Scheme Phase 2

## **List of Internal Audit Assignments Handled:**

Risk Based Internal Audits were conducted in the following areas through process reviews and reports issued for implementation of improvements:

### **Human Resourced Directorate (Municipality Affairs)**

- Manpower Section
- Recruitment Section
- Personnel Affairs Section
- Purchasing and Stores Section
- Administration Section
- Training and Development Section

### **Financial Resources Directorate (Works Affairs)**

- Recurrent Budget
- Payments
- Cash flow

## **Follow-up of National Audit Office Reports:**

- Sanitary Sector