

[THE ICT EMPLOYEES, SOCIAL SECURITY (INTERNAL AUDIT)
REGULATIONS, 2017]

S.R.O. 121(KE)/2017 :

1. Title and commencement. – (1) These regulations may be called the ICT Employees' Social Security (Internal Audit) Regulations, 2017.

(2) These shall come into force at once.

2. Definitions. – In these regulations, unless the context otherwise requires –

(i) the following expressions shall have the meanings hereby assigned to them, that is to say-

(a) "Ordinance" means the ICT Employees' Social Security Ordinance, 1965;

(b) "Section" means Section of the Ordinance;

(c) "Payment voucher" means the Form (F1, F2 or F3) on which payments may be made by the Institution, other than payments in respect of certain types of benefit and payments out of petty cash, and authorised in writing;

(d) "Code of staff instructions" means the instruction issued to the staff by or on the authority of the Commissioner relating to the manner in which the provisions of the Ordinance and of the rules and regulations made thereunder are to be administered.

(ii) other expressions shall have the meanings respectively assigned to them in Section 2 of the Ordinance.

3. Duties. – The duties to be performed by the internal auditor appointed under Section 32 (2) of the Ordinance shall be the following –

(i) to check, before payment, all expenditure authorized on payment vouchers;

(ii) to satisfy himself by test checks or otherwise that all income due to the Institution has been either received and accounted for or charged against the party from whom the income is due;

(iii) to satisfy himself, by test checks or otherwise, that all provisions of the Ordinance and of the rules and regulations made thereunder have been observed, and, in particular, that authorizations of benefit comply in all respects with such provisions;

- (iv) to satisfy himself, by test checks or otherwise, that the records of the receipt and issue of stores, including medicines and medical supplies, maintained in accordance with rule 8 (2) of the ICT Employees' Social Security (Financial and Accounting) Rules, 2017, are correct and that the annual stock-takings required under the said rule 8 (2) have been properly performed;
- (v) to check that the directions contained in the code of staff instructions, particularly those designed to facilitate accounting controls or provide safeguards against error, fraud or other malpractices, are continuously observed and intelligently carried out;
- (vi) to check the correctness of the annual accounts of the Institution prepared under rule 10 of the ICT Employees' Social Security (Financial and Accounting) Rules, 2017; and
- (vii) to perform such other duties as the Governing Body or the Commissioner may from time to time require.

4. Powers. – The internal auditor and any member of his staff shall have authority to inspect any accounts records, registers, statements, files, documents or other papers of the Institution, irrespective of the department or official of the Institution in whose possession they may be, and without being required to state any reason why inspection of the said papers is desired :

Provided that no payment due to be made by the Institution shall be unreasonably delayed thereby.

5. The internal auditor may delegate to any member of his staff the exercise of any of the powers on the performance of any of the duties conferred or imposed by these regulations.

6. The internal auditor shall have the right to send to the Chairman of the Governing Body or Government or both, a copy of any written report of the facts or deficiencies or irregularities which he deems necessary to bring to the notice of the Governing Body, or Government, or both.

7. The internal auditor shall submit to the Commissioner for presentation at each of the meetings of the Governing Body a report on his audit to date and its results.

(No. F.1/3/2013-IESSI).