

COMPREHENSIVE INTERNAL AUDIT POLICY, BOARD CHARTER, CODE OF ETHICS

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1. INTERNAL AUDIT POLICY

1.1 Purpose and Objectives

The Internal Audit Policy ensures accountability, transparency, and operational efficiency at RefCom.

It aims to:

- a) Evaluate financial, operational, and compliance risks.
- b) Strengthen internal controls and risk management.
- c) Ensure compliance with national and international standards.



1.2 Scope and Applicability

This policy applies to:

- a) All financial transactions, assets, and operational processes.
- b) Employees, management, and third-party contractors.

1.3 Audit Process and Methodology

- a) Planning: Identify key audit areas and develop a risk-based audit plan.
- b) Execution: Conduct fieldwork, interviews, and document reviews.
- c) Reporting: Provide audit findings, recommendations, and corrective actions.
- d) Follow-up: Ensure implementation of recommendations and continuous improvement.

1.4 Risk Management and Internal Controls

- a) Establish a risk register and conduct periodic risk assessments.
- b) Implement segregation of duties to prevent fraud and mismanagement.
- c) Adopt digital audit tools for real-time monitoring and evaluation.

1.5 Reporting and Follow-up

- a) Audit reports shall be submitted to the Board and Senior Management.
- b) Non-compliance issues shall be addressed within 30 days of reporting.
- c) Corrective actions shall be tracked for continuous improvement.

2. SERVICE CHARTER



2.1 Introduction and Purpose

The Service Charter defines the commitments of RefCom to its stakeholders, including employees, partners, donors, and the community.

2.2 Our Commitment to Service Excellence

RefCom commits to:

- a) Integrity: Upholding ethical and transparent operations.
- b) Timeliness: Delivering services efficiently and within agreed timelines.
- c) Stakeholder Engagement: Ensuring participatory decision-making.
- d) Accountability: Providing accurate, verifiable, and transparent information.

2.3 Stakeholder Rights and Responsibilities

Stakeholders have the right to:

- a) Fair and equal treatment in all interactions.
- b) Access to information about RefCom's activities.
- c) Provide feedback and participate in decision-making.

Stakeholders have a responsibility to:

- a) Respect the policies and guidelines of RefCom.
- b) Uphold ethical standards in their engagement with RefCom.

2.4 Feedback and Complaints Handling

- a) Feedback Mechanism: Email, suggestion boxes, and community meetings.
- b) Response Time: Complaints acknowledged within 48 hours, resolved within 30 days.
- c) Appeals Process: Escalation to senior management if issues are unresolved.

3. CODE OF ETHICS

3.1 Core Ethical Principles

RefCom is committed to:

- a) Honesty and Integrity – Conducting operations with fairness and truthfulness.
- b) Accountability and Transparency – Ensuring responsible stewardship of resources.
- c) Confidentiality – Protecting sensitive information and data privacy.
- d) Respect and Inclusivity – Fostering diversity, equality, and non-discrimination.



3.2 Employee and Leadership Responsibilities

Employees and leadership must:

- a) Comply with all policies and legal requirements.
- b) Avoid conflicts of interest in decision-making.
- c) Report unethical behavior without fear of retaliation.

3.3 Conflict of Interest Policy

- I. Employees must declare potential conflicts of interest annually.
- II. Conflicted individuals must recuse themselves from relevant decisions.
- III. Non-disclosure of conflicts may result in disciplinary action.

3.4 Whistleblowing and Reporting Violations

- I. RefCom shall maintain a confidential and anonymous reporting system.
- II. Reports of fraud, corruption, or misconduct shall be investigated independently.
- III. Protection against retaliation shall be guaranteed for whistleblowers.

4. STANDARDS AND COMPLIANCE

4.1 Adherence to International and National Standards

RefCom commits to compliance with:

- I. ISO 19011 (Audit Management System)
- II. International Standards for Supreme Audit Institutions (INTOSAI)
- III. Kenya's Public Finance Management Act, 2012
- IV. UN Global Compact Principles on Ethics and Governance



4.2 Compliance Monitoring and Evaluation

- I. Compliance audits shall be conducted annually.
- II. All policies shall be reviewed for alignment with legal and regulatory updates.
- III. Performance metrics shall be developed to track policy effectiveness.

4.3 Disciplinary Measures for Non-Compliance

Non-compliance may result in:

- I. Verbal and written warnings.
- II. Suspension or termination of employment or contracts.
- III. Legal action, in cases involving fraud or gross misconduct.

5. POLICY REVIEW AND AMENDMENT

- I. This policy shall be reviewed every three years or as required.
- II. Amendments shall be approved by the Board of Directors.

6. APPROVAL AND IMPLEMENTATION

This policy is approved by the Board of Directors of RefCom and shall take effect immediately.

7. ACKNOWLEDGMENT AND COMPLIANCE COMMITMENT.

All employees, board members, and stakeholders must sign an acknowledgment form confirming their understanding and commitment to this policy.

“.....I am pleased to present the Internal Audit, Service Charter, and Code of Conduct Policy and Procedures, a critical framework that upholds transparency, accountability, and ethical leadership within RefCom. This policy ensures that internal audit mechanisms strengthen financial and operational integrity, the service charter reinforces our commitment to excellence and stakeholder engagement, and the code of conduct establishes ethical standards, conflict-of-interest guidelines, and whistleblower protections. Adhering to international best practices and regulatory requirements fosters a culture of compliance, professionalism, and continuous improvement. With its implementation, we reaffirm our commitment to good governance, risk management, and service excellence in all aspects of our work.....” **Chief Programs Officer.**

Approved by:

S/NO	Names, Postal Addresses, position held and Occupations of Directors	ID number of Director	Mobile Number of Director	Signatures of Directors
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