



KENYA FORESTRY RESEARCH INSTITUTE

(KEFRI)

RISK BASED PROCEDURES MANUAL

KEFRI/SOP/IA/11

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PROCEDURE 1: RISK-BASED AUDIT**1.0 PURPOSE**

The purpose of this procedure is to ensure effective conduct of internal audit activities within KEFRI in conformity with QE management system requirements.

1.1 SCOPE

This procedure shall apply to all internal audits in KEFRI.

1.2 REFERENCES

- a) Internal Audit Charter
- b) Audit Committee Charter
- c) Prevailing KEFRI Strategic Plan
- d) Science, Technology and Innovation Act (2013)
- e) Public Procurement and Asset Disposal Act (2015) and its regulations
- f) Public Finance Management Act, (2012) and its regulations
- g) International Standards for the Professional Practice of Internal Auditing (Standards)
- h) International Standards of Auditing
- i) International Public Sector Accounting Standards
- j) International Financial Reporting Standards
- k) Handbook on Value for Money Audits (2010)
- l) GoK Code of Regulations
- m) KEFRI Anti Corruption Policy (2014)
- n) ISO 9001:2015
- o) ISO 14001:2015
- p) Service Delivery Charter

1.3 TERMS, DEFINITION AND ACRONYMS

- a) KEFRI – Kenya Forestry Research Institute.
- b) GoK – Government of Kenya
- c) IMS – Integrated Management System
- d) CIA- Chief Internal Auditor
- e) BAC – A committee of the Board of Directors of KEFRI tasked with the oversight function
- f) Consultative Meeting – A top management meeting to discuss resource allocation in KEFRI
- g) Audit assignment – An engagement for audit
- h) Team leader – An internal auditor appointed by the CIA to manage an audit assignment
- i) Audit team – A team of internal auditors nominated by the CIA to carry out KEFRI internal audit assignments
- j) Directorate – Director – KEFRI, Senior Deputy Director Research and Development and Senior Deputy Director Finance and Administration
- k) Ad hoc Audit – Assignments that are not in the work plan
- l) HoD- Head of Division/ Unit/ Centre/ Sub-Centre/ Section

1.4 PRINCIPAL RESPONSIBILITY

The CIA shall ensure adherence to this procedure.

2.0 STEPS**2.1 GENERAL**

2.1.1 The following shall be the broad steps for undertaking audits within KEFRI:

- a) Audit planning.
- b) Execution of audit.
- c) Audit Reporting.
- d) Filing of Audit Reports and working papers.
- e) Follow up on prior audit issues.
- f) Anti-corruption.

Each of the above steps shall be executed as described below.

2.2 Audit Planning

2.2.1 CIA shall ensure internal audit planning is carried out on the basis of risk assessment and set out in a three-year strategic plan, on the basis of which an annual internal audit unit plan shall be developed before the 15th February of each Financial Year.

2.2.2 CIA shall ensure submission of annual work plan to the BAC by the 15th February of each Financial Year for approval.

2.2.3 CIA shall ensure preparation of unit's budget to support the achievement of the annual work plan before the end of every financial year.

2.2.4 CIA shall present unit's budget to the consultative meeting for approval at the start of every financial year.

2.3 Execution of Audits

2.3.1 The CIA shall constitute audit teams to undertake the annual work plan.

2.3.2 The team leader shall ensure planning of an audit assignment is undertaken in consultation with the CIA.

2.3.3 The CIA shall prepare engagement letters and dispatch to the HoD as per the communication procedure two weeks before an audit assignment.

2.3.4 The team leader shall ensure that all logistical arrangements are put in place before the commencement of the audit assignment.

2.3.5 At the start of the audit assignment, the audit team shall hold an entrance meeting with the management of the Division/ Unit/ Centre/ Sub-Centre/ Section detailing the audit objectives, scope, duration and mode of operation and communication.

2.3.6 The internal auditors shall then conduct a systems audit in accordance with the applicable professional standards and legal requirements.

2.3.7 The team leader shall ensure that the team prepares comprehensive working papers during an audit assignment detailing the audit findings, associated risks, proposed recommendations, responsible person for implementation of required action and timelines.

2.3.8 Management shall indicate on the working papers whether they agree or disagree with the findings and recommendation.

2.3.9 If they disagree, the reason shall be indicated in the respective working papers.

2.3.10 Upon completion of the internal audit, the internal auditors shall hold an exit meeting

with the management of the Division/ Unit/ Centre/ Sub-Centre/ Section to discuss the state of the governance, risk management and controls framework.

2.4 Audit Reporting

- 2.4.1 The team leader shall prepare and submit a draft Audit Report on the key findings with relevant recommendations to the CIA for review.
- 2.4.2 Upon approval, the CIA shall submit the Audit Report to the Director KEFRI for comment and necessary action. Copies of Audit Reports shall be retained in accordance with the Registry procedure.
- 2.4.3 Upon review of the audit report, the Director shall issue a management letter to the relevant HoD for appropriate action. Copies of such management letter shall be retained in accordance with the Registry procedure.
- 2.4.4 The CIA shall prepare and present a report to the BAC for deliberation on the status of key governance, risk management and control processes audited within the Quarter.
- 2.4.5 The CIA shall communicate the resolutions of the BAC to the HoD in writing within seven (7) working days after the meeting for implementation.

2.5 Follow Up On Audit Issues

- 2.5.1 The CIA shall ensure that the Follow up Database is updated by team leaders after every assignment.
- 2.5.2 The CIA shall update the Directorate and BAC on the status of prior audit issue resolution.

2.6 Ad Hoc Audit

- 2.6.1 Upon receipt of a request as per the Communication procedure, the CIA shall assess the need of the request and where necessary constitute an audit team to carry out an ad hoc audit assignment.
- 2.6.2 The CIA shall constitute an Audit Team to conduct, document, report and monitor closure of the Ad Hoc Audit in accordance to Clauses 2.3 and 2.4 of this procedure.
- 2.6.3 The CIA shall communicate back in writing if the request does not merit an audit.

2.7 Anti-Corruption

- 2.7.1 CIA shall ensure preparation of an annual work plan before the end of the financial year for anti-corruption initiatives.
- 2.7.2 CIA shall ensure inclusion of planned anti-corruption activities in the unit's budget to be presented in the consultative meeting for approval at the start of every financial year.
- 2.7.3 CIA shall ensure the preparation of a Corruption Prevention Plan at the beginning of every financial year that will be presented to the Corruption Prevention Committee for approval.
- 2.7.4 CIA shall ensure implementation of the annual work plan.
- 2.7.5 The Corruption Prevention Committee meetings shall be conducted on a quarterly basis to deliberate on status of implementation of the Corruption Prevention Plan and committee resolutions.
- 2.7.6 The Director/ Regional Director shall issue a notice for the meeting in accordance with the procedure for Conducting Meetings.

- 2.7.7 CIA shall communicate the recommendations of the meeting to relevant HoDs for appropriate action.
- 2.7.8 CIA shall ensure submission of quarterly reports to the Ethics and Anti-Corruption Commission by the 15th of the month after the end of the quarter.

3.0 APPLICABLE RECORDS

- a) Three-year Strategic Plan.
- b) Annual Internal Audit Plan
- c) Annual Budget
- d) Engagement Letters
- e) Working Papers
- f) Audit Reports
- g) Follow up Database
- h) Corruption Prevention Plan

PROCEDURE 2: IDENTIFICATION AND ASSESSMENT OF QUALITY RISKS AND ENVIRONMENTAL ASPECTS

1.0 Purpose

To identify quality risks and environmental aspects associated with KEFRI's operations and assessment of their significance.

1.1 Scope

This procedure shall be applicable to KEFRI and to all operations covered by the Integrated Management System.

1.2 Reference

- a) ISO 9001:2015 Standard
- b) ISO 14001:2015 Standard
- c) ISO 31000:2009 Standard

1.3 Terms, Definitions & Acronyms

- a) IMS - Integrated Management System
- b) KEFRI - Kenya Forestry Research Institute.
- c) HODs - Head of Divisions
- d) RD - Regional Director
- e) Risk - Effect of uncertainty
- f) Aspect - Activities that interact or can interact with the environment
- g) Significant aspect - is one that has effect on the environmental
- h) Impact - Effect of an aspect to the environment
- i) Likelihood - chance of something happening
- j) MR – Management Representative

1.4 Responsibility

- a) MR shall ensure that this procedure is adhered to.
- b) Divisional heads shall be responsible for identifying and assessing their respective activities and associated risks.

2.0 STEPS

2.1 To conduct quality risks and environmental impacts assessment, the following steps are to be completed:

- a) Identification of operational departmental processes and activities
- b) Identify quality risks and environmental aspects associated with these activities
- c) Determine the impact, likelihood and risk rating

2.2 Identification of departmental processes and activities

- 2.2.1 Activities conducted at KEFRI shall be listed in order to ensure that all of them are assessed in the same manner
- 2.2.2 The activities are classified per division and maintained in a risk register

2.3 Identify quality risks and environmental aspects

- 2.3.1 Quality risks and environmental aspects associated with each of the activities in clause 2.2 shall be identified
- 2.3.2 Environmental aspects can be either positive or negative
- 2.3.3 To identify environmental aspects, the following factors shall be considered where relevant:
- Water pollution
 - Air pollution and noise
 - Biodiversity loss
 - Waste management and disposal
 - Contamination of land,
 - Natural resources use and depletion
 - Applicable laws and regulations and
 - Environmental impacts.
- 2.3.4 To identify quality risks, the following factors shall be considered where relevant:
- Timeliness
 - Consistency in service delivery
 - Customer satisfaction
 - Business sustainability and continuity
 - Applicable product standard requirements and statutory regulations
 - Accuracy, courtesy, completeness and accessibility in service delivery

2.4 Identify impacts, likelihood and risk rating

- 2.4.1 Once all quality risks and environmental aspects have been identified, the respective Heads of Divisions shall identify their impacts and likelihood of occurrence to determine risk rating (significance).
- 2.4.2 This risk assessment shall be based on:
- Impact (I)
 - Likelihood (L)
- 2.4.3 Risk rating (Significance) shall be obtained by the multiplication of Impact (I) with Likelihood (L) as shown in the equation below:

$$\text{RISK RATING (significance)} = \text{IMPACT} \times \text{LIKELIHOOD}$$

- 2.4.4 Risks and aspects shall be assessed using the risk matrix below:

Impact	Likelihood		
	1	2	3
1	1	2	3
2	2	4	6
3	3	6	9

KEY**Likelihood**

- 1- Remote, likely to occur once in a year
- 2- Occasional, likely to occur once in a quarter
- 3- Frequent, likely to occur once in a week

Impact

- 1- Minor, unlikely to affect the environment or quality of service
- 2- Serious, very likely to affect the environment or quality of service
- 3- Critical, can have catastrophic effect to the environment or quality of service

Risk rating (significance)

1-2	Low risk
3-5	Medium risk
6-9	High risk

2.5 Classification of risks

- 2.5.1 When the risk rating is low, the risk shall be acceptable and tolerated. This shall be classified as insignificant environmental aspects
- 2.5.2 When the risk rating is medium further controls and monitoring shall be required as per the risk register. This shall be classified as significant environmental aspects.
- 2.5.3 When the risk is high, immediate actions and more stringent controls shall be put in place to mitigate against the impact of such risks. This shall be classified as significant environmental aspects.

2.6 Review & control process

The quality risks and environmental aspects shall be reviewed every three years, or whenever there have been significant changes to KEFRI activities or services

3.0 Applicable records

- a) Risk register
- b) Aspect register

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ASPECT REGISTER

Process	Activity	Aspect	Likelihood	Significance	Effects	Controls

PROCEDURE 3: EMERGENCY PREPAREDNESS AND RESPONSE PROCEDURE**1.0 Purpose**

The Purpose of this procedure is to identify potential and actual emergency situations and accidents that can have an impact on the environment and how KEFRI will respond to them.

1.1 Scope

This procedure covers actual and potential environmental emergencies and accidents emanating from KEFRI activities.

1.2 References

- a) ISO 14001:2015 Environmental Management System
- b) ISO 14004:2016 Environmental Management System - General guidelines on principles system and support techniques
- c) Occupational Safety and Health Act - 2007
- d) Environmental Management and Co-ordination (Amendment) Act, 2015

1.3 Terms, Acronyms, and Definitions

- a) Environmental emergency and accidents – any unexpected occurrence that could be harmful to the environment.
- b) OSHA - Occupational Safety and Health Act.
- c) EMCA – Environmental Management and Coordination Act.
- d) EOSHEPRAP – Environmental and Occupational Safety and Health Emergency Preparedness Response Action Plans.
- e) DD-HR- Deputy Director Human Resource
- f) KEFRI- Kenya Forestry Research Institute
- g) DDA – Deputy Director Administration
- h) RD – Regional Director

1.4 Responsibility

The DDA/RD shall have the principal responsibility to ensure that this procedure is adhered to.

2.0 STEPS

- 2.1 The Heads of administration shall update the list of foreseeable incidences and emergencies with a potential to cause negative environmental impact.
- 2.2 The section heads in consultation with Regional Directors shall assess emergency preparedness competence for persons working in areas prone to incidences and accidents as per Training and Competence Procedure
- 2.3 The section heads will forward the environmental emergency preparedness training needs through respective Regional Directors to the DD-HR as per Training and Competence Procedure
- 2.4 The section heads shall conduct various drills to test the effectiveness of the work instructions and response plans for forest fires and chemical spills and first aid and

submit report to Regional Director for necessary action(s).

- 2.5 The respective section heads shall monitor and record occurrences of environmental accidents and emergencies in various workstations, recommend corrective measures using Environmental Emergencies and Accidents Occurrences form and submit to the MR through respective Regional Directors.
- 2.6 The section heads shall maintain an inventory of available personal protective equipment and first aid kits using the respective forms and advise the Management on the same.
- 2.7 DDA/RDs shall ensure that all fire-fighting equipment are serviced as per their schedule and kept at easily accessible points.
- 2.8 DDA/RSs/section heads shall maintain a fire duty rooster during the fire season
- 2.9 KEFRI shall annually review and where necessary revise its emergency preparedness and response procedure as need arises

3.0 Applicable records

- a) Environmental emergencies and accidents occurrences form
- b) Inventory of available personal protective equipment and first aid kits form
- c) Maintenance schedule of fire-fighting equipment form
- d) Fire duty rooster

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**ENVIRONMENTAL EMERGENCIES AND ACCIDENTS OCURRENCES**

Centre:

Incidences/accidents	Facility affected	Severity	Response	Remarks
Forest fire	Seed orchard	50%	Staff used fire beaters and water to control the fire	-Fire breaks should be cleaned before the fire season. -Conduct fire drills

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**PERSONAL PROTECTIVE EQUIPMENT (PPE) INVENTORY FORM**

Centre:.....

Section:

Item of PPE	Type	Quantity	Stored Location
Head Protection			
Hearing Protection			
Eye Protection			
Respiratory Protective Equipment (RPE)			
Overalls			
Gloves			
Footwear			
Safety Harness			
Clothing			
Other (Specify)			

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CHEMICAL/OIL SPILL DRILL REPORT

Submitted by:.....

Centre:

Drill conducted: date:.....

1. Identify any barriers that interfere with alerting people who would be affected by the spill.
2. Describe any problems that prevent Material Safety Data Sheets (MSDS) from being used effectively.
3. Specify any difficulties in selecting and using spill control materials (absorbents, etc.)
4. Identify any problems related to emergency phone numbers, eyewash stations, emergency showers, and first-aid kits.
5. Discuss any obstacles to ventilating the area of the spill.
6. List any difficulties in selecting and using appropriate personal protective equipment.
7. Describe any problems with equipment shut-off procedures.
8. List any goals for improvement.
9. List of personnel who participated in the drill:

Signature: _____

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FIRE DRILL REPORT

Submitted by:.....

Centre:.....

Drill conducted:..... date:.....

1. Were the Security and Fire Department notified? Yes () No ()

If no, provide detail.

2. Was the Alarm heard in all areas? Yes () No ()

If no, which areas did not sound?

3. Were the announcements clear and understood? Yes () No ()

If no, provide details.

4. List any evacuation problems encountered.

5. Did the alarm system reset properly after the drill? Yes () No ()

If no, provide details

6. Corrective Actions required

7. Approximate evacuation time from start of fire alarm until last person exited:

_____minutes

8. List of personnel who participated in the drill:

Signature:_____

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FIRST AID DRILL REPORT

Submitted by:.....

Centre:

Drill conducted:..... Date:

1. Identify any barriers that interfere with alerting people.
2. Identify any problems related to accessing and utilizing first-aid kits.
3. Discuss any obstacles to accessing the trained first aider at the Centre.
4. Approximate response time to the type of injury : _____minutes
5. List any goals for improvement.
6. List of personnel who participated in the drill:

Signature:_____

PROCEDURE 4: OCCUPATIONAL HEALTH AND SAFETY PROCEDURE**1.0 Purpose**

The Purpose of this procedure is to specify KEFRI process for identifying and preventing occupational health and safety incidences in execution of its activities.

1.1 Scope

This procedure is applicable to KEFRI in execution of the Quality and Environmental Management System. All employees, contractors, sub-contractors and other interested parties have to adhere to these specifications.

1.2 Reference

- a) ISO 9001:2015 Clause 7.1.3
- b) ISO 14001:2015 Clause 8.2
- c) Occupational Health and Safety Act, 2007
- d) Employment Act, 2007
- e) Work Injury Benefits Act, 2007
- f) Other legal requirements on work place safety.

1.3 Terms, Definitions & Acronyms

- a) IMS – Integrated Management System
- b) KEFRI - Kenya Forestry Research Institute.
- c) DDA - Deputy Director Administration
- d) RD - Regional Director
- e) OIC - Officer In Charge
- f) Workplace - A KEFRI Premise
- g) Workroom - Workstation or Office Space
- h) OSH – Occupational Safety and Health

1.4 Principal Responsibility

- 1.4.1 The DDA is responsible for ensuring compliance to the OSH requirements.
- 1.4.2 The RDs and OICs are responsible for compliance to the OSH requirements in the respective regions and sub centres.

2 STEPS

- 2.1 Every workplace shall have effective provision for sufficient and suitable Lighting.
- 2.2 Effective means shall be provided and maintained for draining off the wet floors in all premises.
- 2.3 Effective and suitable provision shall be made for securing and maintaining adequate ventilation of all workrooms.
- 2.4 The workplace shall not be so overcrowded as to cause risk of injury to the health of the persons employed therein.
- 2.5 The floor of every workroom shall be cleaned at least once in every week as per the

- procedure on janitorial services.
- 2.6 Accumulations of dirt and refuse shall be removed from the floors and benches of workrooms, staircases and passages.
 - 2.7 All plant, machinery and equipment whether fixed or mobile shall only be used for work which they are designed for and be operated by a competent person.
 - 2.8 All chains, ropes and lifting tackle shall be of good construction, sound material, adequate strength and free from defect.
 - 2.9 Sufficient and suitable sanitary conveniences for the persons employed in the workplace shall be provided, maintained and kept clean.
 - 2.10 Every refrigeration plant capable of being entered by an employee shall have all control valves situated outside the cold storage room and have all doors of cold storage room capable of being opened easily and quickly from the inside and outside.
 - 2.11 In all KEFRI stores and warehouse, all goods, articles and substances shall be stored or stacked in such manner as will ensure their stability and prevent any interference with the adequate distribution of light, ventilation systems, the unobstructed use of passageways and unobstructed access to other fire extinguishing equipment.
 - 2.12 Machinery, equipment, personal protective equipment, appliances and hand tools used in all workplaces shall comply with the prescribed safety and health standards and be appropriately installed, maintained and safe guarded.
 - 2.13 All openings in floors shall be securely fenced.
 - 2.14 There shall be safe means of access to every place at which any person has to work.
 - 2.15 All highly inflammable substances shall be kept either in a fire-resisting store or in a safe place outside any occupied building.
 - 2.16 Every workplace shall be provided with adequate means of escape conspicuously marked by a notice printed in **RED LETTERS**, properly maintained and kept free from obstruction.
 - 2.17 All emergency exit doors shall be constructed to open outwards and shall not be locked or fastened.
 - 2.18 Material safety data sheets shall be provided for all chemicals and other hazardous substances in use at the premises.
 - 2.19 Adequate supply of drinking water at suitable points conveniently accessible to all persons employed.
 - 2.20 Every workplace shall provide and maintain a readily accessible first-aid box.
 - 2.21 There shall be a Safety and Health Committee whose chairperson and Secretary are duly appointed by the Director.
 - 2.22 The committee shall conduct quarterly workplace inspections on health and safety requirements and also meet at least once every three months.
 - 2.23 Inspection and testing of all firefighting appliances in every work place shall be carried out at least once every twelve months as per the emergency preparedness and response procure.
 - 2.24 Every workplace shall have a fire assembly point which must be painted in green.
 - 2.25 Every work place shall provide adequate and suitable facilities for washing which shall be conveniently accessible and shall be kept in a clean and

orderly condition.

- 2.26 Every work place shall have suitable facilities for a person employed whose work is done standing.
- 2.27 Every work place shall provide and conspicuously display means for extinguishing fire which should be free from any obstruction and readily accessible.
- 2.28 The section heads shall record incidents or accidents using incident form or accident form and forward the to the chairman of Health and Safety committee for necessary action(s).

3 APPLICABLE RECORDS

- 3.3.1 Health and Safety Committee Minutes
- 3.3.2 Inspection Reports
- 3.3.3 Incident form
- 3.3.4 Accident form

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Part A	Victims details
Name: _____ Personal number _____	
Department: : _____ Job title: _____	
Telephone number: _____ Accident Location: _____	
When did the accident happen?	
Date: _____ Time: _____	
What happened?	
Description: (Include details of any object, machine or substance involved)	
Was the accident/ work related? _____	
Declaration: The above report provides a true, accurate and complete account of the accident	
Name: _____ Date: _____ Sign: _____	
Part B	First aiders' comments
What first aid was administered to the victim?	
Name: _____ Date: _____ Sign: _____	

**ACCIDENT FORM**

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**INCIDENT INVESTIGATION REPORT FORM**

This form is to be filled by health and safety representatives within 12 hours of any incident.

Date of Incident:	Time of Incident :
_____	_____
Place of Incident :	
Description of Incident (What happened?):	
What injury, if any, was caused:	
What property damage, if any, was caused:	
How was the incident arrested:	
Action taken to prevent recurrence:	
Name:	Signature:

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**INCIDENT INVESTIGATION REPORT FORM**

This form is to be filled by health and safety representatives within 12 hours of any incident.

Date of Incident:	Time of Incident :
_____	_____
Place of Incident :	
Description of Incident (What happened?):	
What injury, if any, was caused:	
What property damage, if any, was caused:	
How was the incident arrested:	
Action taken to prevent recurrence:	
Name:	Signature:

PROCEDURE 5: COMPLIANCE TO LEGAL AND OTHER REQUIREMENTS**1.0 Purpose**

The Purpose of this procedure is to ensure proper identification and evaluation of applicable legal and others requirements relating to Integrated Management System.

1.1. Scope

This procedure shall be applicable to KEFRI and to all activities covered by the Integrated Management System.

1.2 Reference

- a) ISO 9001:2015 Standard
- b) ISO 14001:2015 Standard
- c) All legal requirements as identified in the Legal Compliance Register.

1.3 Terms, Definitions & Acronyms

- a) IMS – Integrated Management System
- b) KEFRI - Kenya Forestry Research Institute.
- c) MR - Management Representative
- d) RD – Regional Director

1.4. Principal Responsibility

- 1.4.1 The MR shall be responsible for identifying and updating of IMS legal and other requirements.
- 1.4.2 Shall ensure the identified legal and other requirements are complied with as applicable.

STEPS**2.1 General**

The MR shall manage compliance to applicable IMS legal and other requirements as detailed below:

2.1.1 Identification of Requirements

- 2.1.2 KEFRI through its MR shall identify applicable IMS legal and other requirements that the Institute subscribes to.
- 2.1.3 Applicable requirements shall be listed and tracked in the Legal Compliance register,

2.2 IMS Requirements Update

- 2.2.1 The MR shall ensure updates of applicable existing and emerging IMS legal and other requirements.
- 2.2.2 The MR shall tracks these updates in the Legal Compliance register.

2.3 Compliance Review

- 2.3.1 The MR shall be in charge of the compliance review to ensure that all KEFRI activities are undertaken in accordance to applicable IMS, legal and other requirements.
- 2.3.2 The review shall be done during internal audits as per the internal audit procedure.
- 2.3.3 The MR shall communicate as provided for in the Communications Procedure to concerned people pertinent IMS requirements based on the compliance review.

3 APPLICABLE RECORDS

- 3.1.1 Legal Compliance Register

PROCEDURE 6: HANDLING AND DISPOSAL OF NON-HAZARDOUS SOLID WASTE**1.0 Purpose**

To ensure that non-hazardous waste generated from KEFRI's operations is properly handled, segregated and disposed in a manner that minimizes environmental pollution.

1.1 Scope

This procedure will apply to all KEFRI activities, which generate non-hazardous solid waste with significant environment impact.

1.2 References

- a) ISO 14001: 2015 Standard
- b) ISO 9001:2015 Standard
- c) EMCA 1999: 2015 Environmental Management and Coordination Act Regulations on Solid Wastes
- d) PPAD 2015: The Public Procurement and Asset Disposal Act, 2015

1.3 Terms, acronyms and definitions

- a) Waste receptacle – Temporary central waste holding facility within KEFRI premises.
- b) Re-use - Waste used with or without cleaning and/or repairing.
- c) ISO - International Organization for Standardization.
- d) GR – Goods Return
- e) DDA -Deputy Director Administration
- f) RD -Regional Director
- g) OiC – Officer in Charge
- h) HOD – Head of Division

1.4 Responsibility

- 1.4.1 The DDA, RDs and OiCs shall have the principal responsibility of constructing receptacles and providing colour coded bins.
- 1.4.2 HODs shall ensure this procedure is adhered to in their respective sections
- 1.4.3 DDSCM shall ensure that waste is properly disposed off.

2.0 STEPS

- 2.1 Categories of non-hazardous solid waste generated by KEFRI include plastics from seed packaging and from tree nursery potting operations, general plastics, used paper, glass ware and metal.

2.2 Waste Segregation

2.2.1 All KEFRI staff shall segregate solid wastes according to colour coded waste bins as per the table below:

Category of Waste	Colour Code
Paper	Blue
Plastic	Yellow
Glass	White
Electronics (e-waste)	Black
- Computers/printers/scanners/UPS - Cartridges, tonners - Electric bulbs and tubes - Calculators	Dedicated rooms with compartments for each waste
Rubber and tyres	Dedicated room
Ceramics	Dedicated room
Organic	Green
Metal /cans	Grey
Used cooking oil	Black drums
Oil filters & oily used Spare parts	Black drums
Sanitary waste and condoms	Sanitary bins

2.2.2 All colour coded waste bins shall meet the following requirements:

- They must be in sound condition.
- They must be constructed of an appropriate material to prevent leakage.
- They must be closed except when adding or emptying waste materials from the container.
- They must be kept clean of any spilled material.
- They are handled and stored so as not to cause rupture or leakage.

2.2.3 Janitors shall collect, weigh and dispose the segregated solid wastes into the respective designated waste receptacles.

2.2.4 The janitors shall record the waste measurements in solid waste measurement form.

2.2.5 Heads of Administration shall monitor the wastes levels and establish trend analysis on quarterly basis.

2.3 Waste management

2.3.1 Ceramic waste shall be crashed and buried in designated areas.

2.3.2 Sanitary waste shall be disposed off through contracted service providers as per the procurement procedure.

2.3.3 Cooking oil produced at various catering outlets shall be decanted into securely sealed drums and collected by an approved waste contractor as per procurement procedure.

2.3.4 Organic waste shall be composted in a compost pit.

2.3.5 Plant materials such as non-viable seeds shall be disposed on recommendation and approval of the seed disposal committee. The disposal method shall be by composting.

2.3.6 The Heads of supplies shall ensure the quantities of oil, grease and fuel stored at any one time does not over expose the environment to risks (spills, fires, e.t.c) by

ensuring that the stored quantities do not exceed the following amounts: Oil-20 litres, Petrol-100 litres, Diesel-180 litres, Parafin-15 litres, Grease-5 kg.

- 2.3.7 In case of oil or fuel leak or spills, emergency preparedness procedure shall apply.
- 2.3.8 Waste from the timber workshop shall be sold to interested parties as per the Enterprise procedure.
- 2.3.9 Workshop Manager in timber workshop shall minimize the wood waste generated by laminating waste timber pieces.
- 2.3.10 DDSCM shall contract waste disposal agents.

NOTE:

KEFRI staff shall not dispose off any waste on a public highway, street, road, and recreational area or in any public place except in designated public waste receptacles.

3.0 Applicable records

- a) Solid waste measurement form
- b) Non-viable seed disposal form

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MANUAL

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**REGISTER OF RISKS AND OPPORTUNITIES****INTERNAL AUDIT**

Process	Activity	Risk	Opportunity	Likelihood	Severity	Risk Rating	Risk Category	Controls	Responsibility	Timelines
Audit Planning	Risk Assessment	Unidentified high risk auditable areas	none	1	2	2	Low	Risk Mapping	CIA	Before 15th February each year
	Development of the Annual Work Plan	Misaligned activities	none	1	2	2	Low	Effective Planning Framework	CIA	At the Beginning of Every Financial Year
	Resource Allocation	Allocation of inadequate financial resources	Revenue generation activities and engagement of Development Partners	2	2	4	Medium	Alternative Revenue Generation Initiatives	RMO, GME	Continuous
Execution of Audits	Team Composition	Lack of Competence	Personal Development	1	2	2	Low	Training and Capacity Building	CIA, DD HR	Annually
	Carrying out Audit	Subjectivity	none	1	2	2	Low	Supervision and Oversight	CIA	Continuous
	Collection of Audit Evidence	Destruction of audit evidence	none	1	3	3	Medium	Adherence to Registry Management	CIA, DD A	Continuous

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								Procedure		
		Insufficient evidence to support findings	none	1	2	2	Low	Training and Capacity Building	CIA, DD HR	Annually
	Development of Audit Recommendations	No/ ineffective remedial action	none	1	2	2	Low	Training and Capacity Building	CIA, DD HR	Annually
Audit Reporting	Preparation and Presentation of Audit Reports	Incoherent audit reports	none	1	2	2	Low	Training and Capacity Building, Oversight and Supervision	DD HR	Annually/ Continuous
		Delay in preparation and presentation of reports	none	1	3	3	Medium	Supervision and Oversight	Director	Continuous
		Poor selection and presentation of audit issues to the Board Audit Committee	none	2	2	4	Medium	Training and Capacity Building	DD HR	Annually
		Lack of Communication of Board Audit Committee resolutions	none	1	3	3	Medium	Supervision and Oversight	Director	Quarterly
Follow up on Audit Issues	Updating of Audit Issues Database	Lack of technical capacity	none	2	1	2	Low	Training and Capacity Building, Oversight and Supervision	CIA, DD HR	Annually/ Continuous
Anti-Corruption	Development and Implementation of a Corruption Prevention Plan	Inadequate mapping of corruption risks	none	2	2	4	Medium	Training and Capacity Building	Director, DD HR	Annually

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Corruption Prevention Committee meetings	Lack of Communication of Corruption Prevention Committee resolutions	none	1	2	2	Low	Supervision and Oversight	Direct or	Quarterly
Submission of returns to EACC	Sanctions due to late submission of returns	none	1	2	2	Low	Supervision and Oversight	Direct or	Quarterly

RISK ASSESMENT MATRIX

Impact	Likelihood			
	1	1	2	3
	1	1	2	3
	2	2	4	6
	3	3	6	9

KEY

Likelihood

- 1- Remote, likely to occur once in a year
- 2- Occasional, likely to occur once in a quarter
- 3- Frequent, likely to occur once in a week

Impact

- 1-Minor, unlikely to affect the environment or quality of service
- 2-Serious, very likely to affect the environment or quality of service
- 3-Critical, can have catastrophic effect to the environment or quality of service

Risk rating (significance)

1-2 Low risk/insignificant aspect

3-5 Medium risk/significant aspect

6-9 High risk/significant aspect

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**ENVIRONMENTAL ASPECTS REGISTER
INTERNAL AUDIT**

Process	Activity	Aspects	Likelihood	Severity	Significance	Aspect Category	Environmental Impact	Controls	Responsibility	Timeline
Audit Planning	Preparation of the work plans and annual budget	Energy and paper consumption	3	1	3	Medium	Depletion of Natural Resources	Duplex Printing Policy	CIA	At the beginning of the Financial Year
		Waste Generation	3	1	3	Medium	Pollution	Proper Waste Segregation and Disposal	Head Janitor	Daily
		Recycling Operations	1	1	1	Low	Conservation of Resources		DD SCM	As necessary
Execution of Audit	Conducting the assignment	Energy and paper consumption	3	1	3	Medium	Depletion of Natural Resources	Duplex Printing Policy	CIA	Continuous
	Logistical Arrangements	Smoke Emission	2	1	2	Low	Air pollution	Maintenance of Motor Vehicles	AO - Transport	1,000 Km before due for service
		Energy Consumption	2	1	2	Low	Depletion of energy resources	Maintenance of Motor Vehicles	AO - Transport	1,000 Km before due for service
Audit Reporting	Preparation and presentation of audit reports	Energy and paper Consumption	3	1	3	Medium	Depletion of Natural Resources	Duplex Printing Policy	CIA	Continuous

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**REGISTER OF INTERESTED PARTIES****INTERNAL AUDIT**

S/NO	Stakeholder	Stakeholder Category	Needs/Expectations
1	Ministries, Departments & Agencies (Kenya Forest Service, Kenya Wildlife Service, Ministry of Environment & Natural Resources, Kenya Water Towers Agency, WARMA, RDA) and County Governments	External	Implementation of Government Policy, Dissemination of Technologies, Compliance, Partnership & Collaboration, Service Delivery, Quality Technologies, Products & Services, Policy Development
2	Farmers, Communities, Community Based Organizations, Groups, Community Forest Associations,	External	Timely delivery of Quality Technologies, Products & Services, Outreach Activities, Knowledge Transfer, Economic Empowerment, Quality Seeds/ Seedlings, Soil Analysis, Partnership & Collaboration
3	Learning Institutions (Primary, Secondary & Tertiary Institutions)	External	Dissemination of Technologies, Attachment & Internship Opportunities, Partnership & Collaboration, Quality Seeds/ Seedlings, Compensation & Benefits,
4	Staff	Internal	Job Security, Empowerment to Undertake Duties, Career Progression, Personal Development
5	Development Partners & Collaborators	External	Knowledge Exchange, Partnership & Collaboration in Research,
6	Supplier, Consultants, Contractors	External	Business, Payment for goods/ services delivered/ provided, Continued Business
7	Students	External	Attachment & Internship Opportunities
8	General Public	External	Environment Conservation, Knowledge Transfer
9	Media	External	Dissemination of Technologies
10	Banking Institutions	External	Business, Efficient service delivery, Collaboration & partnership for CSR activities
11	Intra-Government Organizations (EAC, UN, AU)	External	Collaboration & partnership, Policy Development, Environment Conservation

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REGISTER OF INTERNAL AND EXTERNAL ISSUES

INTERNAL AUDIT

S/No.	Internal Issues	External Issues
1	Finance	Appointment of Board of Directors
2	Organizational Culture	Restructuring of Public Institutions
3	Staff Establishment	Security & Emerging Security Threats
4	ICT Infrastructure	Fiscal & Monetary Policy
5	Knowledge Management	Societal Culture
6	Institutional Policies and Procedures	Emerging ICT products
7	Infrastructure Development	Government Policies and Regulations
8	Research Activities (Establishment of demonstration plots, clearing of forests for research purposes)	Corruption
9	Physical Infrastructure	Natural Factors
10	Governance & Leadership	Land for Research
11	Corruption	Political Environment
12	Transport Services	Legal Requirements & Frameworks
13	Institutional Operating/ Oversight Systems	Finance
14	Staff Compensation & Benefits	Competition
15	Succession Planning & Mentorship	Social Unrest
16		International Treaties & Protocols