Republic of Kenya

PSASB
PUBLIC SECTOR ACCOUNTING STANDARDS BOARD (KENYA)

GOVERNMENT OF KENYA

DRAFT COMMUNICATION PROCESSES AUDIT PROGRAMS FOR NATIONAL GOVERNMENTS

SEPTEMBER 2026

AUDIT PROGRAMS

COMMUNICATION PROCESSES

Audit Program No.:	**Period Under Review:**	**Department:**
Prepared By:		
Reviewed By:		

(To be customised for each Program)

Sub-Process: Complaints and Compliments Management

Audit Objectives: To assess whether the organisation has an accessible and transparent system for lodging and receiving stakeholder feedback.	
Risks: Stakeholders are unaware of how to lodge a complaint or find the process too cumbersome.	
Controls	**Test**
Approved Complaints and Compliments Policy and procedure manual	**Test of Design** • Establish the key requirements of laws, regulations, policies and procedures on Complaints & Compliments Management • If the control is not documented, enquire from process owner how it is meant to be executed. **Test of Implementation** • Confirm existence of an approved Complaints and Compliments Policy aligned to applicable laws and regulations. • Verify that the policy defines: Feedback channels; Roles and responsibilities; Escalation procedures and Turnaround times (TATs) • Confirm that the design documented under TOD is implemented as documented. • Walk through and document the process flow/map. Note any gaps in implementation **Test of Operating Effectiveness** • Review the policy to ensure it defines roles, responsibilities, escalation paths, and specific turnaround times (TATs).

	• Confirm existence and terms of reference of a Complaints and Compliments Handling Committee • Sample feedback channels (website, email, physical forms) and confirm accessibility and usability. • Verify that feedback is consistently received through defined channels. • Assess whether stakeholders are using the system (volume and trends). • Confirm existence and functionality of the Complaints and Compliments Committee. • Carry out other tests of operating effectiveness based on additional requirements of organizational policies and procedures.
Audit Objectives: To assess whether complaints and compliments are properly recorded and maintained.	
Risk: Poor tracking, analysis and resolution of complaints	
Controls	**Test**
Approved Complaints and Compliments Policy and procedure manual Complaints and Compliments Register	**Test of Design (TOD)** • Establish the key requirements of laws, regulations, policies and procedures on Complaints & Compliments Management • If the control is not documented, enquire from the process owner how it is intended to operate or be executed. **Test of Implementation (TOI)** • Ascertain that there is a designated officer to receive all complaints and compliments. • Confirm that a register/system exists for recording complaints and compliments. • Obtain the register and confirm it is in use. • Confirm that the design document under TOD is implemented as documented. • Walk through and document the process flow/ map. Note any gaps in implementation **Test of Operating Effectiveness (TOE)** • Sample entries and confirm all feedback received is recorded. • Reconcile register entries with source documents (emails, letters, forms). • For a sample in the register, check for missing fields such as assigned officer, resolution date, or status. • Confirm that the register distinguishes clearly between complaints and compliments as separate categories to enable meaningful reporting • Ascertain that the complaint and complement reporting mechanisms in place are working effectively • Carry out other tests of operating effectiveness based on additional requirements of organisational policies and procedures.

Audit Objectives: To ascertain whether complaints received are resolved fairly, consistently, and within established turnaround timelines

Risk: Unresolved or poorly handled complaints leading to negative public perception or loss of stakeholder trust.

Controls	Test
Approved Complaints and Compliments Policy and procedure manual Complaints and Compliments Handling Committee Service Level Agreement/ Turnaround Time Framework	**Test of Design** • Establish the key requirements of laws, regulations, policies and procedures on Complaints & Compliments Management • If the control is not documented, enquire from process owner how it is meant to be executed. **Test of Implementation** • Obtain the Complaint and Compliments Handling minutes and reports. • Confirm that the design documented under TOD is implemented as documented. • Walk through and document the process flow/map. Note any gaps in implementation **Test of Operating Effectiveness** • Review the complaints and compliments register to confirm that all cases processed were recorded; identify any cases handled outside the register • For a sample of resolved complaints, cross check the description of issue in the register against the original customer correspondence to ensure complaint wasn't watered down by staff • Calculate the time between date compliant received and date of initial response to verify it falls within defined limits as per the service level agreement • Assess whether fairness and consistency were applied during consideration of all issues/cases. • Confirm that resolution offered matches the official redress matrix or entity policy. • Confirm that segregation of duties and managerial sign off was maintained. • Check that every complaint has been assigned a category to allow for trend reporting • Verify that for recurring issues, there is a prevention action note explaining what was changed in the entity process to stop the issue from happening again. • Carry out other tests of operating effectiveness based on additional requirements of organisational policies and procedures.

Audit Objectives: To ascertain that root cause analysis is performed to prevent recurring issues

Risk: Failure to identify and address systemic issues (root causes) leading to repeated service failures.	
Controls	**Test**
Approved Complaints and Compliments Policy and procedure manual Complaints and Compliments Handling Root cause analysis (RCA) and Closed loop corrective framework(CLCF)	**Test of Design** • Establish the key requirements of laws, regulations, policies and procedures on Complaints & Compliments Management • If the control is not documented, enquire from process owner how it is meant to be executed. **Test of Implementation** • Establish the rules and structure of the entity are logically capable of preventing recurring issues. • Obtain the Complaint and Compliments Handling Committee minutes and reports, RCA and CLC framework. • Confirm that the design documented under TOD is implemented as documented. • Walk through and document the process flow/ map. Note any gaps in implementation **Test of Operating Effectiveness** • Sample and check recurrence where a root cause analysis was completed and a preventative action was closed • Evaluate the root cause identified to establish whether it is a systemic flaw rather than individual blame • Confirm compliance with corrective actions i.e for each sampled RCA, verify that all agreed corrective actions were implemented within the agreed target completion dates. • Analyse the age profile of open corrective actions and identify any actions that have exceeded their target completion date. • Ascertain that files are only archived after verification that a closed loop worked and was implemented. (files should not be closed based on action completion alone.) • Confirm that management reviews RCA outcomes and allocates adequate resources for corrective actions • Carry out other tests of operating effectiveness based on additional requirements of organisational policies and procedures.
Audit Objectives: To assess whether the organization's anonymous reporting channel is secure, accessible to all stakeholders, and effectively managed to ensure that reports are investigated promptly and reporters are protected from retaliation	
Risk Potential harm to individuals (e.g., violence, harassment, abuse).	
Controls	**Test**

Whistleblowing / Anonymous Reporting Policy Channel Security and Anonymity Controls Third-Party Provider Contract and Service Level Agreement (SLA) (If applicable)	**Test of Design** • Establish the key requirements of applicable laws, regulations, policies, and procedures governing anonymous reporting, whistleblowing protection, and the management of reported incidents • If the control is not documented, enquire from process owner how it is meant to be executed. • Review the contract and Service Level Agreement (SLA) with the third-party provider. (if applicable). **Test of Implementation** • Observe the "Report an Incident" page on the company intranet or public website. • Verify that the link correctly redirects to the external third-party domain rather than an internal form or email address. • Confirm that the design documented under TOD is implemented as documented. • Walkthrough and document the process flow/map. Note any gaps in implementation. **Test of Operating Effectiveness** • Sample processes in the manual to confirm implementation of the policy and procedure manual as approved. • Perform a "blind test": Submit a dummy report via the portal.(Submit a dummy report via the portal and review the resulting administrator dashboard to confirm that no identifying metadata (IP address, device name, browser fingerprint, or location data) is visible to the internal investigator). • Confirm that access to submitted reports on the administrator dashboard is restricted to authorised personnel only • For a sample of reports received during the audit period, confirm that each was acknowledged, assigned to an investigator, and progressed within the timelines specified in the SLA or policy • Confirm that summary reporting on anonymous reports is provided to the Board or Audit Committee at the required frequency. • Confirm that no reporter has faced documented retaliation Review any grievances or disciplinary actions during the period and assess whether any relate to individuals who submitted reports. • Carry out other tests of operating effectiveness based on additional requirements of entity policies and procedures.
Audit Objectives: To establish whether compliments are captured and shared to reinforce positive behaviors and service excellence.	
Risk Failure to improve morale and enhance service delivery	
Controls	**Test**
Approved Complaints and Compliments Policy and procedure manual	**Test of Design** • Establish the key requirements of laws, regulations, policies and procedures on Complaints & Compliments Management • If the control is not documented, enquire from process owner how it is meant to be executed.

Compliments Sharing and Recognition Process Staff Recognition and Customer feedback mechanism	**Test of Implementation** • Confirm that the policy or procedure specifies how captured compliments are to be shared with the commended staff member, their line manager, and where appropriate, the wider team or organisation. • Walk through and document the process flow/map. Note any gaps in implementation **Test of Operating Effectiveness** • Select a sample of compliments from the register and confirm each was communicated to the commended staff member and their supervisor within the policy-specified timeline • Confirm whether compliments are referenced in staff performance appraisals or recognition schemes; review a sample of appraisals for staff who received compliments and check whether these were reflected. • Review internal communications (newsletters, staff notices, team meeting minutes) for the audit period and confirm compliments are being shared more broadly to reinforce a culture of service excellence • Verify that the procedure defines the timeline within which a compliment should be communicated to the relevant staff member after receipt. • Conduct surveys or interviews to validate whether employees feel recognition is meaningful and check customer satisfaction scores to see if service excellence has improved. • Assess impact on service delivery (surveys, performance indicators) • Carry out other tests of operating effectiveness based on additional requirements of organisational policies and procedures.

Sub-Process: Crisis Communication Management

Audit Objectives: To assess whether the organisation has an approved and effective crisis communication framework	
Risks: Ineffective communication during crisis	
Controls	**Test**
Approved Crisis Communication Policy/Framework Approved communication strategy Enterprise Risk management framework(where applicable)	**Test of Design** • Establish the key requirements of laws, regulations, policies and procedures on crisis communication • If the control is not documented, enquire from the process owner how crisis communication isundertaken **Test of Implementation** • Obtain the Approved Crisis Communication Policy, Crisis Communication Strategy and the Enterprise Risk management framework • Confirm that the design documented under TOD is implemented as documented. • Walkthrough and document the process flow/ map.Note any gaps in implementation **Test of Operating Effectiveness** • Confirm communication of the policy to internal and external stakeholders and its application in past crisis • Confirm existence of a Crisis Communication Team with clearly defined roles and responsibilities, approval workflows • For a sample of past crisis events, review the crisis communication file — confirm adherence to framework by checking: team activation, designated spokesperson usage, approval workflow compliance, stakeholder notification sequence, and timeliness. • Confirm existence of post-crisis reviews and lessons learned. • Carry out other tests of operating effectiveness based on additional requirements of organizational policies and procedures.
Audit Objectives: To establish whether there is timely identification, classification, and escalation of crises	
Risks: Delayed response during crisis	
Controls	**Test**
Approved Crisis Communication	**Test of Design** • Establish the key requirements of laws, regulations, policies and procedures on crisis communication

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Policy/Framework Crisis Communication Team	• If the control is not documented, enquire from the process owner how crisis communication is undertaken **Test of Implementation** • Obtain the crisis communication framework and incidence reports • Confirm that the design documented under TOD is implemented as documented. • Walk-through and document the process flow/ map. Note any gaps in implementation. **Test of Operating Effectiveness** • Review the classification and escalation criteria and confirm clarity of thresholds and assigned responsibilities • Verify communication of escalation protocols and ascertain availability of reporting channels that are accessible and known. • Sample Crisis incident reports and confirm timely escalation and adherence to escalation timelines. • Confirm that incident logs capture the classification decision, the person who made it, and the time taken to escalate. • Carry out other tests of operating effectiveness based on additional requirements of organizational policies and procedures
Audit Objectives: To establish existence of a structured and actionable crisis communication plan	
Risks: Ad hoc, inconsistent, and ineffective communication during crises	
Controls	**Test**
Approved Crisis Communication Plan	**Test of Design** • Establish the key requirements of laws, regulations, policies and procedures on crisis communication • If the control is not documented, enquire from the process owner how crisis communication is undertaken **Test of Implementation** • Obtain the Crisis Communication Plan • Confirm that the design documented under TOD is implemented as documented. • Walk-through and document the process flow/ map. Note any gaps in implementation. **Test of Operating Effectiveness** • Obtain the CCP and confirm completeness and inclusion of communication strategies • Verify availability and accessibility of the CCP and confirm staff awareness/training • Review past crisis events to ascertain adherence to CCP • Carry out other tests of operating effectiveness based on additional requirements of organizational policies and procedures

Audit Objectives: To establish whether all relevant stakeholders are identified and appropriate communication channels are adhered to	
Risks: Misinformation and loss of stakeholder confidence	
Controls	**Test**
Approved Crisis Communication Plan Stakeholder mapping Defined communication channels	**Test of Design** • Establish the key requirements of laws, regulations, policies and procedures on crisis communication • If the control is not documented, enquire from the process owner how crisis communication is undertaken **Test of Implementation** • Obtain the Crisis Communication Strategy, CCP and Crisis Management Reports • Confirm that the design documented under TOD is implemented as documented. • Walk-through and document the process flow/ map. Note any gaps in implementation. **Test of Operating Effectiveness** • Review stakeholder mapping to ascertain completeness • Verify frequency of updating contact lists • Sample past crisis cases and confirm appropriate stakeholder communication was issued through the correct channels in the correct sequence as defined in the CCP. • Carry out other tests of operating effectiveness based on additional requirements of organizational policies and procedures.
Audit Objectives: To establish whether crisis messages are consistent, and approved before dissemination	
Risks: Reputational damage and Litigation	
Controls	**Test**
Approved Crisis Communication Plan Message development procedures Approval hierarchy	**Test of Design** • Establish the key requirements of laws, regulations, policies and procedures on crisis communication • If the control is not documented, enquire from the process owner how crisis communication is undertaken **Test of Implementation** • Obtain the Crisis Messaging development procedures • Confirm that the design documented under TOD is implemented as documented. • Walk-through and document the process flow/ map. Note any gaps in implementation.

	Test of Operating Effectiveness • Verify existence of approved message templates • Sample disseminated communications to confirm adherence to approvals hierarchy and consistency, • Confirm all disseminated communication underwent a legal review where required. • Assess consistency of messaging across channels. Confirm the same core message was used in press releases, social media, and internal communications. • Carry out other tests of operating effectiveness based on additional requirements of organizational policies and procedures.
Audit Objectives: To establish whether there is effective management of media during crises	
Risks: Reputational damage and loss of public trust	
Controls	**Test**
Approved Crisis Communication Plan. Approved Media & Public Relations Procedures	**Test of Design** • Establish the key requirements of laws, regulations, policies and procedures on crisis communication • If the control is not documented, enquire from the process owner how crisis communication is undertaken **Test of Implementation** • Obtain the Crisis Management Strategy and Media & Public relations procedures • Confirm that the design documented under TOD is implemented as documented. • Walk-through and document the process flow/ map. Note any gaps in implementation. **Test of Operating Effectiveness** • Review the Media & Public Relations procedures to ascertain existence of a designated spokesman who has been trained on media relations • Review a sample of past media engagement to confirm compliance • Verify existence of a social media monitoring framework. • Confirm existence of applicable monitoring tool with assigned responsibilities • Review previous crisis to confirm adherence to response timelines and assess effectiveness of the media response • Carry out other tests of operating effectiveness based on additional requirements of organizational policies and procedures
Audit Objectives: To establish whether staff are adequately trained on crisis communication	

Risks: Ineffective response to crisis	
Controls	**Test**
Crisis Communication training programs Simulation exercises (Drills) module	**Test of Design** • Establish the key requirements of laws, regulations, policies and procedures on crisis communication • If the control is not documented, enquire from the process owner how crisis communication is undertaken **Test of Implementation** • Obtain the Crisis Communication Training procedures/framework and Simulation exercises module • Confirm that the design documented under TOD is implemented as documented. • Walk-through and document the process flow/ map. Note any gaps in implementation. **Test of Operating Effectiveness** • Review the Crisis Communication Training procedures/framework to ascertain appropriateness of content and coverage for all relevant staff • Review crisis communication records to ascertain training were conducted • Review simulation reports to confirm areas of improvement identified were include considered during update of the CCP • Carry out other tests of operating effectiveness based on additional requirements of organizational policies and procedures.

Sub-Process: Public Relations (Media Relations)

Audit Objectives: To establish whether there is an approved public and media relations framework aligned with organizational strategy	
Risks: Inconsistent messaging, poor stakeholder engagement, and reputational damage	
Controls	**Test**
Approved Public & Media Relations Policy	**Test of Design** • Establish the key requirements of laws, regulations, policies and procedures on public and media relations. • If the control is not documented, enquire from the process owner how public relations isundertaken **Test of Implementation** • Obtain the Approved Public & Media Relations Policy/Strategy • Confirm that the design documented under TOD is implemented as documented. • Walkthrough and document the process flow/ map.Note any gaps in implementation **Test of Operating Effectiveness** • Review policy for completeness (scope, roles, communication standards) and alignment with organizational strategic plan • Confirm accessibility and dissemination to relevant staff. • Obtain evidence such as intranet publication records, distribution emails, or training attendance • Carry out other tests of operating effectiveness based on additional requirements of organizational policies and procedures.
Audit Objectives: To establish whether there is structured and proactive engagement with media stakeholders	
Risks: Reactive communication and negative media coverage.	
Controls	**Test**
Approved Public & Media Relations Policy Media Engagement Strategy	**Test of Design** • Establish the key requirements of applicable laws, regulations, policies, and procedures on public and media relations. • If the control is not documented, enquire from process owner how public relations is undertaken

Approval hierarchy	**Test of Implementation** • Obtain the Media Engagement Strategy and plans • Confirm that the design documented under TOD is implemented as documented. • Walk-through and document the process flow/ map. Note any gaps in implementation. **Test of Operating Effectiveness** • Verify existence of media contact lists and scheduled engagement activities • Review past engagements and media coverage and confirm proactive engagement activities were conducted as planned. • Establish existence of designated official spokesperson(s) with clearly defined roles and responsibilities • Review a sample of communications issued to confirm only authorized personnel engaged with media and that all communications were approved prior to release. • Carry out other tests of operating effectiveness based on additional requirements of organizational policies and procedures.
Audit Objectives: To establish whether there is effective management of digital and social media platforms	
Risks: Misinformation, reputational damage, and loss of public trust	
Controls	**Test**
Social media management policy Content approval processes Social media Monitoring and response procedures	**Test of Design** • Establish the key requirements of applicable laws, regulations, policies, and procedures on social media and digital communications • If the control is not documented, enquire from process owner how public relations are undertaken **Test of Implementation** • Obtain the Social media management policy and Social media Monitoring and response procedures • Confirm that the design documented under TOD is implemented as documented. • Walk-through and document the process flow/ map. Note any gaps in implementation. **Test of Operating Effectiveness** • Review social media account access lists and verify account management and controls • Sample social media posts published during the audit period and confirm each adhered to policy, including employee conduct guidelines and approved content types. • Confirm that sampled posts followed the defined content approval process before publishing. Identify any posts published without proper approval and assess whether corrective actions were taken.

	• Review whether management monitors social media activity for compliance and takes action on breaches or errors. • Confirm timely engagement with stakeholder comments or queries on official platforms. • Check whether any corrections or retractions were issued for erroneous posts and whether root causes were documented. • Carry out other tests of operating effectiveness based on additional requirements of organizational policies and procedures.
Audit Objectives: To establish whether all relevant stakeholders are identified and appropriate communication channels are defined.	
Risks: Poor stakeholder relationships	
Controls	**Test**
Stakeholder Communication Plan Stakeholder mapping Defined communication channels	**Test of Design** • Establish the key requirements of applicable laws, regulations, policies, and procedures on public and media relations. • If the control is not documented, enquire from process owner how public relations is undertaken **Test of Implementation** • Obtain the Stakeholder Communication Plan • Confirm that the Stakeholder Communication Plan identifies all key stakeholders, assigns appropriate channels, specifies communication frequency, and is reviewed at defined intervals. • Confirm that the design documented under TOD is implemented as documented. • Walk-through and document the process flow/ map. Note any gaps in implementation. **Test of Operating Effectiveness** • Review stakeholder mapping to ascertain completeness. Confirm all key internal and external stakeholders are captured with correct categorisation. • Verify frequency of updating contact lists • Ascertain that communication channels and tools have been identified and are appropriate for each stakeholder group. • Sample communications issued during the period and confirm effectiveness and reach. Assess whether communications reached the intended audiences through the correct channels. • Carry out other tests of operating effectiveness based on additional requirements of organizational policies and procedures.
Audit Objectives: To establish whether all public communications are consistent and accurate and approved before dissemination.	

<table>
<tr><td colspan="2">Risks: Inaccurate, inconsistent, or misleading information leading to reputational damage</td></tr>
<tr><td>Controls</td><td>Test</td></tr>
<tr><td>Message development procedures

Standard Communication templates

Approval hierarchy</td><td>Test of Design
• Establish the key requirements of applicable laws, regulations, policies, and procedures on public and media relations.
• If the control is not documented, enquire from process owner how public relations is undertaken

Test of Implementation
• Obtain the Message development procedures
• Confirm that the design documented under TOD is implemented as documented.
• Walk-through and document the process flow/ map. Note any gaps in implementation.

Test of Operating Effectiveness
• Verify existence of approved message templates and approvals and confirm they are in active use.
• Sample communications to confirm adherence to approvals and consistency of messaging across channels.
• Check that no communications were issued without going through the required approval process. Assess corrective actions taken for any identified breaches.
• Carry out other tests of operating effectiveness based on additional requirements of organizational policies and procedures.</td></tr>
<tr><td colspan="2">Audit Objectives: To establish whether there is continuous monitoring of media coverage and public perception</td></tr>
<tr><td colspan="2">Risks: Delayed response to negative publicity and deterioration of organizational reputation</td></tr>
<tr><td>Controls</td><td>Test</td></tr>
<tr><td>Media Monitoring tools

Media monitoring guidelines</td><td>Test of Design
• Establish the key requirements of applicable laws, regulations, policies, and procedures on public and media relations.
• If the control is not documented, enquire from process owner how public relations is undertaken

Test of Implementation
• Obtain the Media monitoring guidelines and reporting structure
• Confirm that the design documented under TOD is implemented as documented.
• Walk-through and document the process flow/ map. Note any gaps in implementation.

Test of Operating Effectiveness</td></tr>
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	• Verify existence of a social media monitoring and media monitoring framework • Confirm timely responses to negative coverage • Review previous media reports and response actions to confirm adherence to response timelines and assess effectiveness • Carry out other tests of operating effectiveness based on additional requirements of organizational policies and procedures.

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Sub-Process: Corporate branding

Audit Objectives: To assess whether corporate branding strategies are aligned with the entity's strategic goals and values.	
Risks: Misaligned information leading to erosion of organization trust and credibility	
Controls	**Test**
Clearly defined brand policies. Defined brand positioning.	**Test of Design** • Establish the key requirements of applicable laws, regulations, policies, and procedures on corporate branding. • If the control is not documented, enquire from process owner how public relations is undertaken **Test of Implementation** • Obtain formal, documented branding policies • Review the brand policy to confirm that the stated brand purpose, values, and positioning align with the strategic goals and values of the entity. • Confirm that the design documented under TOD is implemented as documented • Walk through and document the process flow strategies. **Test of Operating Effectiveness** • Confirm that brand policies are reviewed and updated at defined intervals to remain current and supportive of organisational goals. • Confirm whether brand ambassadors have been identified and engaged, both internally and externally, and assess whether their activities are aligned with brand guidelines. • Carry out other tests of operating effectiveness based on additional requirements of organizational policies and procedures.
Audit Objectives: To ascertain the strength and weaknesses of corporate brand.	
Risks: Poor stakeholders loyalty and declining brand equity	
Controls	**Test**
Brand guidelines and utilization rules. Stakeholders'	**Test of Design** • Establish the key requirements of applicable laws, regulations, policies, and procedures on corporate branding. • If the control is not documented, enquire from process owner how public relations is undertaken

reports/feedbacks	**Test of Implementation** • Confirm that the brand guidelines documented under TOD is implemented as documented. • Confirm that the brand guidelines are documented correctly • Walk through the document and note any gaps in implementation **Test of Operating Effectiveness** • Confirm that brand teams or designated officers are in place to enforce guidelines consistently across the organisation. • Review the customer and stakeholder feedback reports and note any negative or positive sentiments relating to the brand. • Verify that negative issues raised by stakeholders have been acted upon within defined timeframes • Carry out other tests of operating effectiveness based on additional requirements of organizational policies and procedures.
Audit Objectives: To ensure that the brand is consistent and coherent across different channels of communication	
Risks: weak brand awareness and recognition.	
Controls	**Test**
Channel guidelines. Approved channel specific processes.	**Test of Design** • Establish the key requirements of applicable laws, regulations, policies, and procedures on brand awareness. • If the control is not documented, enquire from process owner how public relations is undertaken **Test of Implementation** • Confirm if channels of communication align with the brand message. • Walk through and document any gaps in implementation **Test of Operating Effectiveness** • check whether the channels are regularly reviewed to confirm they remain appropriate for the brand and current stakeholder expectations. • Evaluate the feedback reports from stakeholders on channel consistency. • Ascertain that the channels are goal specific and aligned with the brand goals. • Carry out other tests of operating effectiveness based on additional requirements of organizational policies and procedures.

Sub-Process: Stakeholder Engagement

Audit Objectives: To assess whether the organisation has established effective mechanisms to identify, prioritise, communicate with, and obtain feedback from stakeholders	
Risks: Missing key stakeholders	
Controls	**Test**
Stakeholder Identification & Mapping Approved Stakeholder Engagement Policy Approved Stakeholder Registers	**Test of Design** • Establish the key requirements of applicable laws, regulations, policies, and procedures on Stakeholder Engagement • If the control is not documented, enquire from process owner how it is intended to operate or be executed. **Test of Implementation** • Obtain approved Stakeholder Engagement Policy/Strategy. • Obtain stakeholder registers and confirm actual identification aligns with design. • Walkthrough the process and document flow. Note any gaps in implementation **Test of Operating Effectiveness** • Sample stakeholder engagement activities and confirm they were conducted in line with the approved policy/strategy. • Sample stakeholders from engagements and confirm they are captured in the stakeholder register. • Check for completeness and periodic updates of the stakeholder register • Test a sample of stakeholders and confirm they have been correctly categorized (e.g., internal/external, high/medium/low risk). • Check whether stakeholder engagements are conducted as per defined timelines or plans. Identify any missed or delayed engagements and assess reasons. • Check whether stakeholder feedback is captured and used to improve engagement strategies. • Confirm periodic review and updating of stakeholder mapping and strategy. Confirm evidence of approval (Board/Management minutes). • Obtain stakeholder registers and confirm actual identification aligns with design. • Obtain stakeholder analysis documents and confirm prioritisation has been applied. Confirm stakeholder prioritisation criteria exist (e.g., influence, interest, risk level) • Verify existence of risk-based stakeholder classification • Carry out other tests of operating effectiveness based on additional requirements of organisational policies and procedures.

Audit Objectives: To assess whether stakeholders are kept informed through timely, accurate, and consistent communications in accordance with the approved communication plan.	
Risks: Stakeholders uninformed or misinformed	
Controls	**Test**
Approved Stakeholder Communication Plan	**Test of Design** • Establish the key requirements of laws, regulations, policies and procedures on Stakeholder Communication Plan. • Confirm that a documented communication plan exists, specifying frequency, method, and responsible officers. • If the control is not documented, enquire from process owner how it is intended to operate or be executed **Test of Implementation** • Obtain approved communication plan, records of stakeholder meetings, forums, and engagements. • Inspect actual communications (emails, newsletters, stakeholder updates). • Confirm channels and schedule adhere to plan. • Confirm requirement for documentation of stakeholder engagements (minutes, attendance, action logs) • Confirm that the design documented under TOD is implemented as documented. • Walkthrough the process and document flow. Note any gaps in implementation **Test of Operating Effectiveness (TOE)** • Sample stakeholder communications (emails, newsletters, updates) over the audit period and confirm they were issued consistently in line with the approved communication plan (frequency, channel, audience). • Compare planned stakeholder engagements (schedule/calendar) against actual engagements conducted. • Sample stakeholder meetings/forums and confirm documentation (minutes, attendance, action logs) is complete, accurate, and maintained as per policy. • Review action logs from stakeholder engagements and confirm that agreed actions were tracked, assigned, and resolved within timelines. • Verify that communications and engagements occurred within required timelines, especially for key updates or decisions. • Review reports submitted to management on stakeholder engagement activities and confirm monitoring and review are taking place • Verify that key discussions, decisions, and action points are properly recorded. • Identify any missed, delayed, or ad hoc engagements and assess justification. • Check acknowledgment or feedback from stakeholders. Confirm completeness and proper filing of records. • Carry out other tests of operating effectiveness based on additional requirements of organisational policies and

	procedures.
Audit Objectives: To assess whether stakeholder feedback and complaints are captured, tracked, and resolved in a timely and effective manner	
Risks: Complaints ignored	
Controls	**Test**
Stakeholder Feedback Mechanism Approved Stakeholder Engagement Policy	**Test of Design** • Establish the key requirements of laws, regulations, policies and procedures on Stakeholder Feedback. • Establish that feedback channels exist (email, suggestion boxes, surveys). • If the control is not documented, enquire from process owner how it is intended to operate or be executed **Test of Implementation** • Review policy on response timelines and escalation procedures. • Confirm existence of a mechanism for tracking stakeholder issues to resolution. • Verify escalation procedures and timelines are defined. • Inspect records of feedback received. • Obtain issue logs or tracking tools. • Walkthrough handling and escalation process. (how issues are recorded, assigned, and monitored. • Note any gaps in implementation **Test of Operating Effectiveness** • Sample stakeholder issues/feedback and calculate the time taken from receipt to initial response and resolution. • Confirm adherence to defined timelines/SLA • Review issue logs and confirm all issues are tracked from initiation to closure. • Assess whether issues were adequately resolved by reviewing supporting documentation and outcomes. • Confirm resolutions address the root concern raised by stakeholders. • Sample escalated issues and verify they were escalated in line with defined procedures and timelines. • Confirm appropriate levels of management were involved where required. • Verify that closed issues have evidence of resolution and stakeholder confirmation (where applicable). • Check for any long-outstanding or unresolved issues and assess reasons. • Identify recurring issues and confirm they are analysed and addressed to prevent repetition. • Verify reporting of trends to management. • Review reports or dashboards on stakeholder issues and confirm monitoring and review by management.

	• Check for missing, duplicated, or incomplete entries. Carry out other tests of operating effectiveness based on additionalrequirements of organisational policies and procedures.
Audit Objectives: To assess whether stakeholder engagement activities are adequately reported, monitored, and used to drive continuous improvement.	
Risks: Non-compliance with reporting obligations	
Controls	**Test**
Stakeholder Engagement Reporting & Monitoring Framework	**Test of Design** • Establish the key requirements of laws, regulations, policies and procedures on Stakeholder Engagement Reporting & Monitoring. • If the control is not documented, enquire from process owner how it is intended to operate or be executed **Test of Implementation** • Obtain reports submitted to management/Board. • Confirm documented reporting templates and KPIs exist for engagement monitoring. • Confirm existence of mechanisms to measure stakeholder satisfaction (surveys, feedback tools, KPIs).and that satisfaction assessments are conducted periodically. • Walkthrough monitoring process for metrics and issues.Note any gaps in implementation. **Test of Operating Effectiveness (TOE)** • Sample reports and confirm accuracy, completeness, and timely submission. • Review survey results and confirm actions taken on feedback. • Confirm management reviews and uses results for improvement. • Carry out other tests of operating effectiveness based on additional requirements of organisational policies and procedures.

Sub-Process: Internal Communication

Audit Objectives: To evaluate whether the organisation maintains effective, authorised, and compliant internal communications	
Risks: Inconsistent or undocumented internal communications resulting in staff being misinformed or uninformed due to inaccurate or delayed internal communications	
Controls	**Test**
Approved Internal Communications Policy and Procedures	**Test of Design** • Establish the key requirements of laws, regulations, policies and procedures on internal communications. • If the control is not documented, enquire from the process owner how it is intended to operate or be executed. **Test of Implementation** • Obtain the internal communications policy and confirm it is current and approved by the appropriate authority. • Walkthrough and document the process flow/ map. • Note any gaps between policy requirements and actual communications practice. **Test of Operating Effectiveness** • Confirm that staff are aware of the policy through training records, intranet publishing, or acknowledgement forms. • Confirm that the policy specifies approved channels, responsibilities, and escalation procedures. • Sample internal communications (memos, emails, circulars) and confirm they were issued through approved channels as defined in the policy. • Verify that sampled communications were reviewed and approved by the appropriate authority before issuance. • Check that communications follow required formats, templates, and protocols outlined in the policy. Identify any deviations and assess their frequency and impact. • Cross-check selected communications against source information (e.g., decisions, policies) to confirm accuracy and completeness. • Through interviews or sampling, confirm that staff are actually using the correct communication channels in practice. • Carry out other tests of operating effectiveness based on additional requirements of organizational policies and procedures.
Audit Objectives: To assess whether sensitive internal information is adequately protected from unauthorised disclosure.	
Risks: Sensitive internal information disclosed to unauthorised parties	
Controls	**Test**

Information Classification and Access Controls for Internal Communications Approved Information Classification Policy and procedures	**Test of Design** • Establish the key requirements of laws, regulations, policies and procedures on Access Controls for Internal Communications • If the control is not documented, enquire from the process owner how it is intended to operate or be executed. **Test of Implementation** • Confirm existence of the information classification policy and that it is current, approved, and communicated to relevant staff. • Confirm that an information classification policy exists, specifying how sensitive internal communications are to be handled, restricted, and distributed. • Note instances where sensitive communications were distributed to broader audiences than required. **Test of Operating Effectiveness** • Inspect access control lists for key internal communication distribution groups and confirm appropriateness. • Verify that access controls on internal communication platforms (email groups, intranet, shared drives) are in place and reviewed regularly. • Test a sample of sensitive internal communications and confirm distribution was restricted to authorised recipients. • Check for incidents of unauthorized disclosure and assess whether they were investigated and remediated. • Carry out other tests of operating effectiveness based on additional requirements of organisational policies and procedures.

Sub-Process: External Communication

Audit Objectives: To assess whether the organisation's external communications are accurate, timely, authorised, compliant with applicable policies and regulatory requirements, and appropriately documented	
Risks: Unauthorised or inconsistent external communications	
Controls	**Test**
Approved External Communications Policy and Designated Spokesperson Framework	**Test of Design** • Establish the key requirements of laws, regulations, policies and procedures on External Communications and Designated Spokesperson. • If the control is not documented, enquire from the process owner how it is intended to operate or be executed. **Test of Implementation** • Obtain the external communications policy. • Confirm that the design documented under TOD is implemented as documented. • Walkthrough the approval process for a sample external communication (e.g. press release) from draft to issuance. **Test of Operating Effectiveness** • Confirm that designated spokespersons and approval requirements are in place before public statements are made . Verify existence and enforcement of the approved spokesperson list. • Sample external communications issued during the period and confirm each was approved by an authorized person prior to release. • Confirm that no communications were issued outside the approved spokesperson framework. Identify any breaches and assess corrective actions taken. • Confirm that communications are consistent across all channels (e.g., the same message in press release versus social media). • Verify that the policy covers all external channels and that compliance is monitored. • Carry out other tests of operating effectiveness based on additional requirements of organisational policies and procedures
Audit Objectives: To assess whether official social media and digital communication platforms are managed in accordance with approved policies and access controls	
Risks: Unauthorised or inappropriate use of organisational social media and digital platforms	

Controls	Test
Approved Social media Policy and Digital Communications Access Controls	**Test of Design** • Establish the key requirements of laws, regulations, policies and procedures on Social media and Digital Communications Access Controls. • If the control is not documented, enquire from the process owner how it is intended to operate or be executed. **Test of Implementation** • Obtain the list of users with administrative access to official social media platforms and confirm appropriateness. • Verify that access to official social media accounts is restricted to authorised personnel. • Note any posts or content published without required approval during the audit period. • Walkthrough the content approval and posting process for official digital communications. Note any gaps in Implementation **Test of Operating Effectiveness** • Sample social media posts published during the audit period and confirm that each adhered to the policy, including employee conduct guidelines and approved content types • Verify that only authorized personnel posted content on official social media accounts. • Confirm that sampled posts followed the defined content approval process before publishing. • Identify any posts published without proper approval and assess whether corrective actions were taken. • Review whether management monitors social media activity for compliance with policy and takes action on breaches or errors. • Check whether administrative access lists are up to date and reflect only approved users. • Check whether any corrections or retractions were issued for erroneous posts and whether root causes were documented. • Carry out other tests of operating effectiveness based on additional requirements of organisational policies and procedures.

Sub-Process: PR and Media Relations

Audit Objectives: To establish whether there is an approved public and media relations framework aligned with organizational strategy	
Risks: Inconsistent messaging, poor stakeholder engagement, and reputational damage	
Controls	**Test**
Approved Public & Media Relations Policy	**Test of Design** • Establish the key requirements of laws, regulations, policies and procedures on crisis communication • If the control is not documented, enquire from the process owner how public relations is undertaken **Test of Implementation** • Obtain the Approved Public & Media Relations Policy/Strategy • Confirm that the design documented under TOD is implemented as documented. • Walkthrough and document the process flow/ map. Note any gaps in implementation **Test of Operating Effectiveness** • Review policy for completeness (scope, roles, communication standards) and alignment with organizational strategic plan • Confirm accessibility and dissemination to relevant staff • Carry out other tests of operating effectiveness based on additional requirements of organisational policies and procedures.
Audit Objectives: To establish whether there is structured and proactive engagement with media stakeholders	
Risks: Reactive communication and negative media coverage	
Controls	**Test**
Approved Public & Media Relations Policy	**Test of Design** • Establish the key requirements of laws, regulations, policies and procedures on crisis communication • If the control is not documented, enquire from process owner how public relations is undertaken

Media Engagement Strategy Approval hierarchy	**Test of Implementation** • Obtain the Media Engagement Strategy and plans • Confirm that the design documented under TOD is implemented as documented. • Walk-through and document the process flow/ map. Note any gaps in implementation. **Test of Operating Effectiveness** • Verify existence of media contact lists and schedules • Review past engagements and media coverage and confirm proactive engagement activities • Establish existence of designated official spokesperson(s) with clearly defined roles and responsibilities • Review communications to confirm only authorized personnel engaged and that all communications were approved • Carry out other tests of operating effectiveness based on additional requirements of organisational policies and procedures.
Audit Objectives: To establish whether there is effective management of digital and social media platforms	
Risks: Misinformation, reputational damage, and loss of public trust..	
Controls	**Test**
Social media management policy Content approval processes Social media Monitoring and response procedures	**Test of Design** • Establish the key requirements of laws, regulations, policies and procedures on crisis communication • If the control is not documented, enquire from process owner how public relations are undertaken • **Test of Implementation** • Obtain the Social media management policy and Social media Monitoring and response procedures • Confirm that the design documented under TOD is implemented as documented. • Walk-through and document the process flow/ map. Note any gaps in implementation. **Test of Operating Effectiveness** • Review social media account access and verify account management and controls • Review posts and responses for compliance • Confirm timely engagement • Carry out other tests of operating effectiveness based on additional requirements of organisational policies and

	procedures.
Audit Objectives: To establish whether all relevant stakeholders are identified and appropriate communication channels are defined.	
Risks: Poor stakeholder relationships	
Controls	**Test**
Stakeholder Communication Plan Stakeholder mapping Defined communication channels	**Test of Design** • Establish the key requirements of laws, regulations, policies and procedures on crisis communication • If the control is not documented, enquire from process owner how public relations is undertaken **Test of Implementation** • Obtain the Stakeholder Communication Plan • Confirm that the design documented under TOD is implemented as documented. • Walk-through and document the process flow/ map. Note any gaps in implementation. **Test of Operating Effectiveness** • Review stakeholder mapping to ascertain completeness • Verify frequency of updating contact lists • Ascertain that communication channels and tools have been identified • Sample communications and confirm effectiveness and reach • Carry out other tests of operating effectiveness based on additional requirements of organisational policies and procedures.
Audit Objectives: To establish whether all public communications are consistent, and approved before dissemination.	
Risks: Inaccurate, inconsistent, or misleading information leading to reputational damage	
Controls	**Test**
Message development procedures Standard	**Test of Design** • Establish the key requirements of laws, regulations, policies and procedures on crisis communication • If the control is not documented, enquire from process owner how public relations is undertaken

Communication templates Approval hierarchy	**Test of Implementation** • Obtain the Message development procedures • Confirm that the design documented under TOD is implemented as documented. • Walk-through and document the process flow/ map. Note any gaps in implementation. **Test of Operating Effectiveness** • Verify existence of message templates and approvals • Sample communications to confirm adherence to approvals and consistency • Carry out other tests of operating effectiveness based on additional requirements of organisational policies and procedures.
Audit Objectives: To establish whether there is continuous monitoring of media coverage and public perception	
Risks: Delayed response to negative publicity and deterioration of organizational reputation	
Controls	**Test**
Media Monitoring tools Media monitoring guidelines	**Test of Design** • Establish the key requirements of laws, regulations, policies and procedures on crisis communication • If the control is not documented, enquire from process owner how public relations is undertaken **Test of Implementation** • Obtain the Media monitoring guidelines and reporting structure • Confirm that the design documented under TOD is implemented as documented. • Walk-through and document the process flow/ map. Note any gaps in implementation. **Test of Operating Effectiveness** • Verify existence of a social media monitoring framework • Confirm timely responses to negative coverage • Review previous media past media reports and response actions to confirm adherence to response timelines and effectiveness • Carry out other tests of operating effectiveness based on additional requirements of organisational policies and

	procedures.

Sub-Process: Corporate Social Responsibility

Audit Objectives: To ascertain whether the CSR initiatives or activities align with organisational goals and government priorities.	
Risks: Failure of the CSR activities to align with organisational goals or government priorities	
Controls	**Test**
Corporate Social Responsibility Policy Monitoring reports	**Test of Design** • Establish the key requirements of laws, regulations, policies and procedures on corporate social responsibility. • If the control is not documented, enquire from the process owner how corporate social responsibility activities are identified. **Test of Implementation** • Obtain the Approved Corporate Social Responsibility Policy and monitoring reports • Confirm that the design documented under TOD is implemented as documented • Walkthrough and document the process flow/ map. Note any gaps in implementation **Test of Operating Effectiveness** • Obtain a sample of the CSR activities undertaken in the organization in the period. • Confirm that clear roles and responsibilities in the identification, approval and management of CSR activities are clearly defined • Confirm that CSR activities were identified through a CSR Committee. Obtain Committee minutes and confirm activities were tabled and discussed. • Validate that the CSR activities implemented were duly approved through CSR Committee and management minutes. • Confirm that CSR activities undertaken are aligned to either the organisation's strategic goals or government priorities. • Carry out other tests of operating effectiveness based on additional requirements of organisational policies and procedures.
Audit Objectives: To ascertain whether the allocated CSR funds are spent efficiently on the designated projects.	

Risks: Diversion orMisappropriation of the CSR funds	
Controls	**Test**
Corporate Social Responsibility Policy CSR Committee Approval of CSR budgets	**Test of Design** • Establish the key requirements of laws, regulations, policies, and procedures on corporate social responsibility. • If the control is not documented, enquire from the process owner how corporate social responsibility is undertaken **Test of Implementation** • Obtain the Approved Corporate Social Responsibility Policy • Confirm that the design documented under TOD is implemented as documented • Walkthrough and document the process flow/ map. Note any gaps in implementation **Test of Operating Effectiveness** • Obtain and review Budget allocation for designated CSR projects/ initiatives. • Identify the total funds allocated for specific projects and and compare against expected outputs • Confirm that budgets were clearly defined per project and formally approved • Obtain financial records and compare the budgeted amounts vs actual spending. Identify variances and assess adequacy of explanations. • Verify that expenses are valid and relate to CSR activities • Follow the money trail from approval to payment to the project. Confirm proper procurement and payment procedures were followed. • Carry out other tests of operating effectiveness based on additional requirements of organisational policies and procedures.
Audit Objectives: To assess whether the CSR activities were implemented effectively.	
Risks: Poor quality projects	
Controls	**Test**
Corporate Social Responsibility Policy Monitoring reports Monitoring framework	**Test of Design** • Establish the key requirements of laws, regulations, policies and procedures on corporate social responsibility. • If the control is not documented, enquire from the process owner how corporate social responsibility is undertaken **Test of Implementation** • Obtain the Approved Corporate Social Responsibility Policy, and Monitoring framework

for CSR projects	• Confirm that the design documented under TOD is implemented as documented. • Walkthrough and document the process flow/ map. Note any gaps in implementation **Test of Operating Effectiveness** • Obtain a sample of the CSR activities undertaken in the organization. • Visit selected CSR project locations and confirm that the project exists and confirm the status as reported. • Confirm that the results of the CSR initiative are monitored and reported and reviewed at the appropriate governance level. • Confirm that the quality of the CSR is consistent with the funds spent. • Confirm that costs are reasonable compared to market rates • Confirm that the CSR project outputs match the reports submitted to management. • Assess the effectiveness of CSR planning, execution, and reporting mechanisms • Assess whether CSR activities have been implemented effectively with clear impact objectives and that outcomes are measurable. • Carry out other tests of operating effectiveness based on additional requirements of organizational policies and procedures.
Audit Objectives: To assess the impact of CSR activities on the community	
Risks: Reputation risks and erosion of stakeholder trust	
Controls	**Test**
Corporate Social Responsibility Policy beneficiary and social impact reports project feedback	**Test of Design** • Establish the key requirements of laws, regulations, policies and procedures on corporate social responsibility. • If the control is not documented, enquire from the process owner how corporate social responsibility is undertaken **Test of Implementation** • Obtain the Approved Corporate Social Responsibility Policy • Confirm that the design documented under TOD is implemented as documented • Walkthrough and document the process flow/ map. Note any gaps in implementation **Test of Operating Effectiveness** • Obtain a sample of the CSR activities undertaken in the organization and identify the key stakeholders and beneficiaries in the CSR initiative • Confirm that regular stakeholder communication channels were established for the CSR projects. • Confirm involvement of the community in the identification of the CSR activities. Obtain evidence of community

	consultation or needs assessment. • Confirm evidence of stakeholder feedback incorporation in the CSR strategy • Assess stakeholder concerns and satisfaction with the CSR projects. Review beneficiary reports, surveys, or feedback records. • Carry out other tests of operating effectiveness based on additional requirements of organizational policies and procedures.
Audit Objectives: To assess compliance with legal requirements on sustainability reporting and verify accuracy of disclosure	
Risks: Non-compliance to the legal requirements on sustainability reporting and green washing of reports	
Controls	**Test**
Corporate Social Responsibility Policy Legal/regulatory requirements	**Test of Design** • Establish the key requirements of laws, regulations, policies and procedures on corporate social responsibility. • If the control is not documented, enquire from the process owner how corporate social responsibility is undertaken **Test of Implementation** • Confirm that the design documented under TOD is implemented as documented. • Obtain the Approved Corporate Social Responsibility Policy • Walkthrough and document the process flow/ map. Note any gaps in implementation **Test of Operating Effectiveness** • Obtain a sample of CSR activities and sustainability reports published during the audit period. • Verify whether funds were allocated and utilized as per applicable regulatory requirements. Confirm reported figures are supported by financial records. • Trace reported disclosures back to the actual costs and outputs of the CSR projects. Confirm that disclosures are accurate and not inflated or misrepresented. • Assess whether reports comply with the applicable reporting standard or legal framework. Identify any material omissions or inconsistencies. • Confirm that sustainability reports were reviewed and approved by the appropriate authority before publication. • Carry out other tests of operating effectiveness based on additional requirements of organizational policies and procedures.

1.0Source documents

1. The Constitution of Kenya (2010)

1. Article 33: Freedom of Expression (protecting the right to seek, receive, or impart information).
2. Article 35: Access to Information (the right to information held by the state).
3. Article 47: Fair Administrative Action (every person has the right to administrative action that is expeditious, efficient, lawful, reasonable, and procedurally fair).
4. Article 59: Establishing the Kenya National Human Rights and Equality Commission (which includes the Ombudsman functions).

2. Acts of Parliament (Statutes)

1. Commission on Administrative Justice (CAJ) Act, 2016: Establishes the "Office of the Ombudsman," mandated to investigate maladministration and manage public complaints.
2. Access to Information Act, 2022: Provides the framework for citizens to request information and for institutions to proactively disclose it, which is essential for informed complaining or complimenting.
3. Bribery Act, 2016: Mandates every public and private entity to put in place procedures for the prevention of bribery, including mechanisms for anonymous reporting and whistleblower protection.
4. Anti-Corruption and Economic Crimes Act 2003, Revised Edition 2016 [2014]: Provides for the protection of informers and the investigation of corruption-related complaints through the EACC.
5. Witness Protection Act (Cap 79): Provides a legal framework for the protection of witnesses (including whistleblowers) who may face risk after reporting.

3. Circulars and Executive Guidelines

1. National Treasury Circular No. 3/2009: Directs public institutions to implement Risk Management Policy Frameworks, which include establishing social accountability arrangements and complaints handling mechanisms.
2. PSC Circulars on Performance Contracting: These often include "Resolution of Public Complaints" as a key performance indicator (KPI) for government agencies.
3. Head of Public Service Circulars: Periodically issued to direct ministries on the establishment of Customer Service Desks and the maintenance of Complaints and Compliments Registers.

4. Policies and Institutional Manuals

1. PSC Human Resource Policies and Procedures Manual (2016): Outlines the Rewards and Sanctions Framework, which provides the formal basis for "Compliment Management" (recognizing and rewarding exemplary performance).
2. Mwongozo (Code of Governance for State Corporations): Provides the standard for board-level oversight of complaints management and ethical reporting in state-owned enterprises.
3. Integrated Framework for Public Participation and Complaints Management: Developed by the Commission on Administrative Justice (CAJ) to standardize how public institutions receive, process, and report on feedback.
4. Citizen Service Delivery Charters: Publicly displayed documents in every government office that specify service standards and provide the contact information for lodging both complaints and compliments.