



Republic of Kenya



GOVERNMENT OF KENYA

**DRAFT OCCUPATIONAL HEALTH AND SAFETY AUDIT
PROGRAMS FOR NATIONAL GOVERNMENT**

SEPTEMBER 2026



Audit Programme for Occupational Health and Safety Program

(To be customised for each Program)

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

Audit Objectives: Assess whether the organization has a structured Occupational safety and Health (OSH) Governance Framework backed up by Laws, Regulations, Policies and Procedures to guide staff in the workplace.

Risk: Non-compliance with OSH Laws and Regulations

Controls	Audit Tests
Existence of Occupational Safety and Health OSH Act, Cap.232a.	Test of Design • Establish the existence of Health and safety Policies and Procedures to guide employees in the entity. • Confirm safety and health audits have been conducted and results discussed by Management. • Assess governance Structures on OSH Committees, Safety Officers and Fire Marshalls, etc. • If the procedure is not documented, enquire from process owner how it is meant to be executed. Test of Implementation • Confirm OSH Policy is documented, approved, and communicated • Verify appointment of Safety Officers as required by law

Promoting Sound Financial Reporting and Internal Audit Standards in the Public Sector

- Review minutes of safety committee meetings
- Review the risk registers and the mitigation plan put in place.
- Assess management commitment to safety
- Review controls in place to ensure the risks are mitigated.
- Walkthrough and document the process flow-map. Note any gaps in implementation

Test of Operating Effectiveness

Adequate Safety and Health Policies and Procedures in Place

- Establish whether the Safety and Health procedure is fully functional and adequate
- Ascertain whether walk through tests and drills have been done.
- The auditor to carry out any other relevant tests. Note any gaps in implementation

AUDIT OBJECTIVE: b) Assess whether the organization has a structured Occupational safety and Health (OSH) Governance Framework backed up by Laws, Regulations, Policies and Procedures to guide staff in the workplace.

Risk: Non-compliant with OSH laws, Regulations, Policies and Procedures

Controls	Audit Tests
Ensure compliance with Laws, Regulations, Policies and Procedures. Sec 127	Test of Design • Review applicable safety and Health policies and Procedures • Confirm safety and health audits have been conducted and results discussed by Management. • Review ways to prevent or minimize exposures • If there are no rules on Safety and Health Committees enquire from process owner about Safety and Health Committees. • If the control is not documented, enquire from process owner how it is meant to be executed Test of Implementation • Verify workplace registration with the Directorate of Occupational Safety and Health Services • Confirm statutory inspections are conducted • Review licenses, permits, and compliance certificates applicable to the entity • Check for penalties or non-compliance notices • Review the risk registers and the mitigation plan put in place. • Assess management commitment to safety • Confirm that the decisions made are implemented • Review controls in place to ensure the risks are mitigated. • Assess governance structure OSH committees, safety officers • Prior inspections and testing of buildings before occupation. Walkthrough and document the process flow-map. Note any gaps in implementation Test of Operating Effectiveness

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| | <ul style="list-style-type: none">• Ascertain the establishment of Safety and Health Committees within the Department. (Safety and health committees) Rules, 2004 rule 4.• Confirm that the Committee is formed as per the rules. (Safety and health committees) Rules, 2004 rule 4.• Confirm that the Committee has been trained and equipped with the necessary safety tools• The auditor to carry out any other relevant tests. Note any gaps in implementation |
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AUDIT OBJECTIVE: Evaluate effectiveness of hazard identification and risk assessment processes.

Risk: Workplace Accidents and Injuries

Controls	Audit Tests
Hazard Identification and Risk Assessment	Test of Design - Establish the key requirements in the guidelines, policies and procedures - Ensure, that articles are designed and constructed as to be safe and without risks to health when properly used - Prohibit exposure to hazard areas; or - Prescribe ways to prevent or minimize exposure to hazard. - Confirm areas prohibits exposure to hazard and ways to prevent or minimize exposure. - If the control is not documented, enquire from process owner how it is meant to be executed. Test of Implementation - Obtain the safety and health procedures and review for compliance - Confirm that drills are conducted and tested regularly. - Verify that risk assessments are conducted regularly - Confirm risks are categorized and prioritized - Examine hazard registers and control mechanism - Assess measures taken to reduce risks and mitigation - Check updates of incidence registers - Confirm that the procedures documented is implemented - Walkthrough and document the process flow-map. Note any gaps in implementation Ref: OSH Sec 19

		Test of Operating Effectiveness • Evaluate the effectiveness of the prevention strategy mechanism in place at the workplace • Obtain list of Health Facilities accessible to Staff in case of Emergency. • Review the incidence recorded register, monitoring and reporting mechanism including risk registers • The auditor to carry out any other relevant tests. Note any gaps in implementation
Audit Objectives: Ensure effective implementation of safety controls.		
Risk: Inadequate hazard identification and risk mitigation		
Controls		Audit Tests
Workplace Controls	Safety	Test of Design • Conduct site inspections • Review documented safety procedures • Confirm consultation between employer and employees on matters health and safety • Review the Conditions and areas prohibited for taking food and smoking are specified. • If the control is not documented, enquire from process owner how it is meant to be executed Test of Implementation • Verify that safety signage is displayed • provide and maintain a readily accessible, First-aid box or Cupboard of the prescribed standard. • Confirm machine guarding and protective systems are working • Inspect housekeeping standards on hazardous items are well marked and out of sight. • Check compliance with safe operating procedures. • Confirm that the storerooms for hazardous products are kept clean, properly ventilated and in good condition and that they are well arranged and easy to access • Confirm that bin cards are properly kept and marked for disposal of hazardous products • Confirm if the stores are regularly inspected and there is frequent examination

- Confirm that keys of storerooms and buildings are not delegated to any unauthorized person.
- Confirm that hazardous products and items are properly stored adequately protected to prevent deterioration by dampness or heat.
- Confirm that the safety tools like fire suppressant eg. Fire extinguishers are the right one for the job and are up-to-date and tested
- Walkthrough and document the process flow-map. Note any gaps in implementation

Test of Operating Effectiveness

- Sample locations and; Establish whether there exists fire escape exits in the buildings (OSHA (Fire Risk Reduction) Rules, 2007 rule.17
- Confirm that the fire escape exits are well laid, labelled and maintained (The Factories and Other Places of Work (Fire Risk Reduction) Rules, 2007 rule.17 (2)
- Check that there exists a means of communication in the event of fire ((Fire Risk Reduction) Rules, 2007 rule. 26
- Establish whether the organization has a designated fire assembly point ((Fire Risk Reduction) Rules, 2007 rule 24
- Check whether fire drills are conducted at least once every twelve months. ((Fire Risk Reduction) Rules, 2007 rule 23).
- Confirm whether the drills have been documented and issues raised addressed
- The auditor to carry out any other relevant tests to confirm safety.
- Note any gaps in implementation.

AUDIT OBJECTIVE: Assess adequacy and use of PPE.

Risk: Lack of PPE or improper use
Workplace Accidents and Injuries

Controls	Audit Tests
Personal Protective Equipment (PPE)	Test of Design • Establish the legal provisions on Protective clothing and appliances • Review PPE policies and distribution records • Confirm areas prohibited without PPE'S. • Establish the key requirements policy and procedures on PPE management • If the control is not documented, enquire from process owner how it is meant to be executed Test of Implementation • Verify PPE is provided to all relevant employees working in that section that requires protection. • Confirm proper usage of PPE during operations • Check training on proper PPE usage • Inspect PPE condition and maintenance over time. • Obtain the approved guidelines for protective clothing and appliances. • Confirm that the design documented is implemented as documented. • Obtain the approved PPE handling procedures and approved security policy. • Ascertain that the employer provides and maintains a record of protective clothing issued to staff. • Confirm that the procedure is implemented as documented. • Walkthrough and document the process flow map. Note any gaps in implementation • Test of Operating Effectiveness • Confirm existence of PPE inventory to enhance efficiency. • Ascertain the right Staff who qualify to be issued with PPE'S have them • Verify whether management applies good storage and preservation practices.eg. for dangerous chemicals • The auditor to carry out any other relevant tests. Note any gaps in implementation
AUDIT OBJECTIVE: Evaluate effectiveness of incident reporting and investigation.	

Risk: Poor incident reporting and investigation

Controls	Audit Tests
Incident and Accident Management	Test of Design - Establish the key requirements of policies and procedures on incident management - Review incident logs and reports and any action taken - Ascertain whether the employer has catered for risks of exposure to wet or to any injurious or offensive substance, by ensuring that adequate, effective and suitable protective clothing and appliances, including, where necessary, suitable gloves, footwear, goggles and head coverings is provided. (OSHA S. 101) - If the control is not documented, enquire from process owner how it is meant to be executed Test of Implementation - Verify timely reporting of incidents - Review accident investigation reports and outcomes - Confirm root cause analysis is conducted and issues addressed and closed. - Walkthrough and document the process flow/ map. Note any gaps in implementation Test of Operating Effectiveness - Check implementation of corrective actions - Review how accident cases are dealt with - Review Management action to address the cause of the incident or accident and if there is recurrence - The auditor to carry out any other relevant tests. Note any gaps in implementation

Audit Objective: Assess readiness to respond to emergencies.

Risk: Weak Emergency Preparedness

Controls	Audit Tests
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Emergency Preparedness and Response, including Disaster.

Test of Design

- Review emergency response plans and disaster preparedness.
- Inspect emergency equipment
- If the control is not documented, enquire from process owner how it is meant to be executed.

Test of Implementation

- Verify existence of emergency procedures (fire, medical, evacuation)
- Confirm fire drills and simulations are conducted
- Inspect fire extinguishers, smoke detectors and other alarm systems
- Establish that operational first aid kits are strategically placed for ease of access in the event of an accident. {The Factories and Other Places of Work (Safety and Health Committees) Rules, 2004} rule 25(1)
- Ascertain that there are established arrangements of transporting any injured worker to health facilities.
- Obtain the general register and ascertain that all workplace injuries have been entered. OSH Act s.21(5)
- Establish existence of operational Disaster management Committees.
- Establish that employer obtains and maintains an insurance policy, with an insurer approved by the Minister in respect of any liability that the employer may incur under WIBA any of his employees. {WIBA 7(1)}
- Check emergency exits and evacuation routes
- Walkthrough and document the process flow/ map. Note any gaps in implementation.
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Test of Operating Effectiveness

- Identify the methods used for emergency response and how long it takes for help to arrive.
- Confirm compliance with the provisions of the crisis management and rate of response
- The auditor to carry out any other relevant tests. Note any gaps in implementation

AUDIT OBJECTIVE: Evaluate effectiveness of safety training programs.

Risk: Weak Emergency preparedness

Controls	Audit Tests
Training & Awareness Sec 99	Test of Design • Establish Learning and Development plan on safety and health for employees. • Review training plans and records and check if they are update with the government guidelines • Verify induction training for new employees, visitors and Board Members. • If the control is not documented, enquire from process owner how it is meant to be executed. Test of Implementation • Confirm periodic safety training programs • Assess employee awareness of safety procedures • Check specialized training for high-risk roles • Confirm that the training plan is implemented as documented. • Ascertain whether every member of the Health and Safety Committee has undertaken the prescribed basic training course in occupational health and safety within a period of six months from the date of appointment or election, as the case may be, and thereafter further training from time to time. {The Factories and Other Places of Work (Safety and Health Committees) Rules, 2004} rule 12 • Establish that the above training has been undertaken by approved institutions. {The Factories and Other Places of Work (Safety and Health Committees) Rules, 2004} rule 12 (4). • Sample workers and establish that they have been instructed in the safe use of firefighting appliances. {The Factories and Other Places of Work (Safety and Health Committees) Rules, 2004} rule 21 (1). • Establish that every member of the firefighting team undertakes the basic fire safety training course within three months from the date of appointment into the firefighting team. {The Factories and Other Places of Work (Safety and Health Committees) Rules, 2004} rule 21 (4). • Establish that every member of the firefighting team undergoes a firefighting refresher course at least once in every two years. {The Factories and Other Places of Work (Safety and Health Committees) Rules, 2004} rule 21 (5).

	• Sample workers and establish that they have been trained in provision of first aid. • Walkthrough and document the process flow/ map. Note any gaps in implementation. Test of Operating Effectiveness • Confirm that there is a documented training plan in place on safety and health • Verify compliance with the relevant environmental laws and regulations on health and safety when choosing the method of disposal. • Ascertain the capacity of staff in handling health care waste. • The Auditor to carry out any other relevant tests. Note any gaps in implementation
AUDIT OBJECTIVE: Assess management of occupational health risks.	
RISK: Occupational illnesses and long-term health risks to employees	
CONTROLS	AUDIT TESTS
Occupational Health Committees and wellness Programs	Test of Design • Review health and wellness programs • Established Safety and Health Committees at the workplace. • Establish the key provisions on the work environment policy. • Instituted health and safety Committees Ref: OSH Sec 9 Test of Implementation • Obtain the approved policy on conducive work environment. • Perform physical check to confirm existence of drinking water, washing facilities, accommodation for clothing, facilities for sitting and first-aid kits in the work place. • Confirm that the above facilities are clearly labeled.

	• Interview the employees to confirm awareness on the use of the facilities • Confirm from reports whether frequent checks on the facilities are done. • Confirm that employees working in any machine/process likely to cause ill health/ bodily injury are well trained and adequately supervised. • (OSHA 99 (1-2) • Confirm that the design documented is implemented as documented. • Verify medical examinations for employees before and after joining • Training of the Members of the safety and health committee/representatives. • Verify safety and health audits done regularly and action taken. • Check monitoring of occupational diseases • Provision of drinking water, clothing and facilities for sitting. • Assess availability of first aid facilities • Confirm presence of qualified first aiders Ref OSHA Sec 91 - 95 Test of Operating Effectiveness • Penalties for failure to comply with the Act. Sec 11 • The Auditor to carry out any other relevant tests. Note any gaps in implementation
AUDIT OBJECTIVE: Ensure contractors comply with safety requirements	
RISK: Reputational damage and legal liabilities to the entity	
Controls	Audit Tests
Contractor Safety Management	AUDIT TESTS • Review contractor safety policies • ensure, that the article is so designed and constructed as to be safe and without risks to health when properly used

	Carry out, or arrange for the carrying out of such testing and examination as may be necessary to ensure that the article is safe and without risk to health when properly use Sec 20
	Test of Design - Establish that there is a documented procedure to test the articles before use and has no risk to health. - Establish that any person supplying, distributing, conveying or holding in chemicals or other toxic substances ensures that they are packaged, conveyed, handled and distributed in a safe manner so as not to cause any ill effect to any person or the immediate environment {OSHA S. 83(4)} - Check that at every workplace where chemicals or other toxic substances are manipulated, the employer has developed a suitable system for the safe collection, recycling and disposal of chemical wastes, obsolete chemicals and empty containers of chemicals to avoid the risks to safety, health of employees and to the environment. {OSHA S. 83(4)} - Confirm that no equipment or portable power tools are used in an environment that contains or is likely to contain flammable vapors or substances unless they are intrinsically safe for such environments. {OSHA 59 (b)} - Ascertain that quantity of waste from hazardous substances is kept at reasonable minimum levels and that such waste is disposed of in a manner less harmful to human and the environment (Hazardous Substances) Rules, 2007 Test of Implementation - Verify contractor safety induction - Confirm compliance with safety standards - Review contractor incident records - Assess monitoring of contractor activities - Check on election or installation of items in the premises to ensure it s safe. Sec 20 Test of Operating Effectiveness - The Auditor to carry out any other relevant tests. Note any gaps in implementation

AUDIT OBJECTIVE Evaluate ongoing monitoring of safety performance.

RISK: Lack of new knowledge and updates on continuous improvement.

CONTROLS	AUDIT TESTS
Monitoring and Continuous Improvement	Test of Design • Establish that there is a documented procedure for continuous monitoring for employees working in new areas eg. Working at heights. • Regular safety audits by the Entity's S&H Committee • Regular inspections of the facilities by the Entity's OSH Committee • Review safety performance reports, equipment inspections, maintenance and testing by qualified service providers • Conduct of Annual and Emergency drills • Incident reporting and investigations • Suctions for non-compliance and action taken • Continuous classification of hazardous products and any new research done. Test of Implementation • Analyze safety KPIs (accident rates, near misses) • Verify internal safety audits are conducted • Assess follow-up on audit findings • Confirm continuous improvement initiatives Test of Operating Effectiveness • The Auditor to carry out any other relevant tests. Note any gaps in implementation



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REFERENCE DOCUMENTS.

- 1) OCCUPATIONAL SAFETY AND HEALTH ACT, 200
- 2) OSHA REGULATIONS
- 3) NEEMA ACT ON ENVIRONMENT
- 4) ENTITY OWN POLICIES, PROCEDURES AND GUIDELINES.
- 5) HUMAN RESOURCES AND POLICY AND PROCEDURES MANUAL
- 6) VARIOUS EMPLOYEES REPORTING FORMS EG. Incidence reporting, Exposure reporting forms, Hazard Reporting forms