Republic of Kenya

PUBLIC SECTOR ACCOUNTING STANDARDS BOARD (KENYA)

GOVERNMENT OF KENYA

DRAFT RECORDS MANAGEMENT AUDIT PROGRAMS FOR NATIONAL GOVERNMENT

SEPTEMBER 2026

Republic of Kenya

PSASB
PUBLIC SECTOR ACCOUNTING STANDARDS BOARD (KENYA)

RECORD MANAGEMENT PROCESSES

Audit Program No.:	Period Under Review:	Department:
Prepared By:		
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<table>
<tr><td colspan="2">Sub- Process : Policy Framework & Records Governance</td></tr>
<tr><td colspan="2">Audit Objective: To assess whether the entity has established and implemented an approved and legally compliant records management governance framework.</td></tr>
<tr><td colspan="2">Risk: Lack of a formal records governance framework may result in loss of public records and non-compliance with statutory requirements.</td></tr>
<tr><td>Control</td><td>Audit Tests</td></tr>
<tr><td>Approved Records Management Policy and designated Records Officer</td><td>Test of Design
Establish the key requirements of laws, regulations, policies and procedures on establishment of entity’s records.
If the control is not documented, enquire from process owner how it is meant to be executed.
Test of Implementation
Obtain an approved records management framework
Verify policy exists and it aligns with Public Archives and Documentation Act (Cap 19), PFM Act, Access to Info Act
Walk-through and document the process flow/ map. Note any gaps in implementation.
Test of Operating Effectiveness
Review whether the entity has established a records management framework in accordance with Public Archives and Documentation Service Act (Cap.19) Section 4(1)(a) requiring proper custody and preservation of public records.
Review audit trail evidence of policy application
Confirm policy approval by Board/Accounting Officer as required under PFM Act 2012 Section 68(2)(k) (Internal Control Systems).
Verify appointment letter/designation of Records Officer.
Verify policy communication to staff
Verify policy incorporates requirements of Access to Information Act, 2016 Section 7(1) on record keeping obligations.
Interview staff and inspect operational evidence demonstrating policy application across departments.</td></tr>
</table>

	Criteria: Public Archives and Documentation Service Act (Cap.19) Section 4(1)(a)
Risk: Unclear assignment of records management responsibilities may result in inadequate oversight and non-compliance with records governance requirements.	
Control	**Audit Tests**
Records governance oversight committee	**Test of Design** • Establish the key requirements of laws, regulations, policies and procedures on establishment of entity's records. • If the control is not documented, enquire from process owner how it is meant to be executed. **Test of Implementation** • Verify accountability for records management is assigned to the Accounting Officer in accordance with PFM Act 2012 Section 149(1) on responsibility for management of public resources and records. • Confirm governance roles are defined. • Walk-through and document the process flow/ map. Note any gaps in implementation. **Test of Operating Effectiveness** • Verify meetings, reporting lines, and monitoring reports. • Review oversight reports and corrective actions implemented.
Sub-process : Records Creation, Capture & Classification	
Audit Objective: To assess whether records are properly created, captured, classified, and traceable	
Risk: Misclassification; incomplete files; traceability failures	
Control	**Audit Tests**
File registry and classification	**Test of Design** • Establish the key requirements of laws, regulations, policies and procedures on establishment of entity's records.

system	• If the control is not documented, enquire from process owner how it is meant to be executed. **Test of Implementation** • Verify file classification framework aligns with Public Archives Act Cap.19 Section 5 requiring proper arrangement and indexing of public records. • Confirm procedures support information accessibility under Access to Information Act Section 8(1). • Confirm records capture processes ensure authenticity, reliability, integrity and usability consistent with ISO 15489 Records Management Principles as adopted within Government Records Management Procedures Manual. • Verify formal assignment to Accounting Officer. • Walk-through and document the process flow/ map. Note any gaps in implementation. **Test of Operating Effectiveness** • Sample incoming correspondence and trace through classification system • Attempt independent retrieval using classification codes within reasonable time. • Review meeting frequency. • Review monitoring reports. • Confirm corrective actions tracked and implemented.
Risk: Records may lack authenticity and reliability due to improper file creation procedures	
Control	**Audit Tests**
Documented file opening procedures ensure authorized creation, registration, and indexing of records.	**Test of Design** • Establish the key requirements of laws, regulations, policies and procedures on establishment of entity's records • If the control is not documented, enquire from process owner how it is meant to be executed. **Test of Implementation** • Confirm procedures support admissibility of records under Evidence Act Cap.80 Section 106B (electronic records authenticity). • Walk-through and document the process flow/ map. Note any gaps in implementation. **Test of Operating Effectiveness**

	• Observe registry operations and verify indexing practices • Sample records and confirm completeness and metadata integrity
Sub-process : Records Storage, Security & Access Control	
Audit Objective: To ensure records are adequately secured from unauthorized access or loss	
Risk: Unauthorized access, disclosure or alteration of Records	
Control	**Audit Tests**
Physical and electronic access controls	**Test of Design** • Establish the key requirements of laws, regulations, policies and procedures on establishment of entity's records. • If the control is not documented, enquire from process owner how it is meant to be executed. **Test of Implementation** • Confirm storage controls comply with Data Protection Act 2019 Section 25(a–f) requiring integrity, confidentiality and security safeguards. • Verify preservation obligations under Public Archives Act Section 4(1)(d). • Verify processing and storage safeguards comply with Data Protection Act 2019 Section 41(2)(b) requiring protection against unauthorized or unlawful access, loss, or destruction. • Walk-through and document the process flow/ map. Note any gaps in implementation. **Test of Operating Effectiveness** • Attempt access using unauthorized credentials (with approval) and review audit trail logs. • Assess whether classification framework complies with Public Archives Act. • Assess whether procedures ensure authenticity and usability (ISO 15489). • Inspect registry storage rooms, locks, fire protection, and environmental safeguards. • Review system user access matrices. • Review access logs for sampled periods and confirm access events correspond to authorized users and approved roles.

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Risk: Privacy breaches and Data Protection	
Control	**Audit Tests**
Access authorization procedures	**Test of Design** • Establish the key requirements of laws, regulations, policies and procedures on establishment of entity's records. • If the control is not documented, enquire from process owner how it is meant to be executed. **Test of Implementation** • Review approved access rights and authorization forms • Review system user access matrices. • Walk-through and document the process flow/ map. Note any gaps in implementation. **Test of Operating Effectiveness** • Review system logs for unauthorized access incidents • Verify role-based access requirements aligned with Data Protection Act Section 41 (security safeguards).
Sub-process : Records Retention & Disposal Management and Restricted Records Management	
Audit Objective: To confirm that the entity maintains a legally compliant records retention and disposal framework ensuring procurement, human resource, and restricted (caveated) records are retained, protected, and disposed of in accordance with statutory requirements	
Risk: Unauthorized or unlawful destruction of public records due to weak disposal governance controls	
Control	**Audit Tests**
Approved retention & disposal schedule	**Test of Design** • Establish the key requirements of laws, regulations, policies and procedures on establishment of entity's records. • If the control is not documented, enquire from process owner how it is meant to be executed.

<table>
<tr><td></td><td>Test of Implementation
• Inspect disposal committee minutes and approval documentation
• Confirm disposal authorization procedures comply with Records Disposal Act Cap.14 Section 3.
• Walk-through and document the process flow/ map. Note any gaps in implementation.

Test of Operating Effectiveness
• Verify retention schedule approved in consultation with Director of Kenya National Archives as required under Public Archives Act Section 7(1).
• Verify no public records are destroyed without written authorization from the Director of Kenya National Archives as required under Public Archives Act Section 7(2).</td></tr>
<tr><td colspan="2">Risk: Unlawful destruction, premature disposal, or excessive retention of records leading to loss of audit trail, litigation exposure, regulatory sanctions, and weakened institutional accountability.</td></tr>
<tr><td>Control</td><td>Audit Tests</td></tr>
<tr><td>Disposal authorization controls</td><td>Test of Design
• Establish the key requirements of laws, regulations, policies and procedures on establishment of entity's records.
• If the control is not documented, enquire from process owner how it is meant to be executed.

Test of Implementation
• Inspect destruction certificates and disposal registers.
• Verify existence of an approved Records Retention and Disposal Schedule covering Procurement records, HR records, Permanent/caveated records
• Confirm schedule defines retention period, trigger event, disposal action and approval authority. Confirm alignment with:

• Public Archives and Documentation Service Act Cap.19
• Public Procurement and Asset Disposal Act 2015
• Employment Act 2007</td></tr>
</table>

	• Confirm destruction procedures ensure accountability consistent with PFM Act Section 149(1) (accountability of accounting officers). • Walk-through and document the process flow/ map. Note any gaps in implementation. **Test of Operating Effectiveness** • Trace selected files from register to destruction evidence.
Sub-process : Records Digitization & Business Continuity	
Audit Objective: To confirm reliability, integrity and recoverability of electronic records	
Risk: Data loss or manipulation	
Control	**Audit Tests**
Electronic Records Management System (ERMS)	**Test of Design** • Establish the key requirements of laws, regulations, policies and procedures on establishment of county records. • If the control is not documented, enquire from process owner how it is meant to be executed. **Test of Implementation** • Confirm ERMS design ensures authenticity and audit trails consistent with Evidence Act Section 106B(2) and ICT Authority E-Government Interoperability Standards. • Verify compliance with Data Protection Act Section 24 (data protection principles). • Verify electronic records systems comply with Kenya Information and Communications Act Section 83C recognizing validity and integrity of electronic records. • Review backup configurations, disaster recovery plans and offsite storage arrangements • Walk-through and document the process flow/ map. Note any gaps in implementation. **Test of Operating Effectiveness** • Perform supervised restoration testing of sampled electronic records and confirm completeness, integrity, and recovery within approved timelines.

Risk: Business disruption	
Control	**Audit Tests**
Backup & disaster recovery procedures	**Test of Design** • Establish the key requirements of laws, regulations, policies and procedures on establishment of entity's records. • If the control is not documented, enquire from process owner how it is meant to be executed. **Test of Implementation** • Confirm BCP provisions align with PFM Act Section 68(2)(l) requiring risk management systems. • Inspect backup logs and frequency schedules. • Walk-through and document the process flow/ map. Note any gaps in implementation. **Test of Operating Effectiveness** • Perform supervised restoration test and confirm recovery within defined timelines. **Criteria;** PFM Act 2012 Section 68(2)(l)

Risk: Privacy breaches and Data Protection	
Control	**Audit Tests**
Access authorization procedures	**Test of Design** • Establish the key requirements of laws, regulations, policies and procedures on establishment of county records. • If the control is not documented, enquire from process owner how it is meant to be executed. **Test of Implementation** • Review approved access rights and authorization forms • Review system user access matrices.

	• Verify role-based access requirements aligned with Data Protection Act Section 41 (security safeguards). • Walk-through and document the process flow/ map. Note any gaps in implementation. **Test of Operating Effectiveness** • Review system logs for unauthorized access incidents

Sub-process : Financial Records Management

Audit Objective: To confirm compliance with laws and regulation on financial records management

Risk: Noncompliance with the existing laws and regulations on financial records management.

Control	Audit Tests
Approved finance and procedure manual Vote books Cash books Financial reports Payment vouchers	**Test of Design** • Establish the key requirements of laws, regulations, policies and procedures on establishment of county records. • If the control is not documented, enquire from process owner how it is meant to be executed. **Test of Implementation** Obtain the finance procedure manual. • 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** • Ascertain whether the operationalization of the finance and procedure manual. • Confirm whether financial records are maintained under Constitution of Kenya Article 226.

	• Confirm whether the accounting officer keeps financial records as per PFM Regulation 2015, Sec51. 1(i), 74 (6) a & b, 77, 87. (2), 118,119, 133 & 134. **Criteria :** • PFM Regulation 2015, Sec51. 1(i), 74 (6) a & b, 77, 87. (2), 118,119, 133 & 134.
Risk: Inadequate storage of financial and non-financial records	
Control	**Audit Tests**
Records management systems / Backup systems/ Registers	**Test of Effectiveness** • Ascertain compliance with the procedure manual on storage of records • Ascertain that the accounting officer ensures that Storage of records in on electronic or manual PFM Regulation 2015. 102 • Confirm that for any alteration of financial records are properly recorded PFM Reg 2015, 102 (3) • Ascertain that systems are in place for management of non-financial records e.g. reports on program and projects PFM Reg 2015 129(2) • Confirm preservation of accountable documents, books and records for a certain stipulated time PFM Reg 2015, Sec 118 **Criteria;** • PFM Regulation 2015 Sec 102 ,118 • PFM Reg 2015 129(2) ,102(3)