NATIONAL AUDIT OFFICE (NAO) CLIENT SERVICE CHARTER

NAO is mandated to audit all public funds and resources and exists to provide assurance on accountability, transparency, integrity and value for money in the management of public resources to all stakeholders through quality audits

No.	Services Rendered	Requirements		User Charges	Time to access service/Timeliness
		Our Responsibility	Your Responsibility		
1	Enquiries (customer care desk)	Provide customer care services	Report at the reception for assistance	Free	10 min
2	Pre-audit of Pensions and gratuities	• Assist with registration of files in Room 12 on first come first served basis • Prompt processing of your files brought by ministry desk officers or individuals using first come, first served in room 34	Individuals or desk officers should ensure that employment records and information are accurate and complete before making them available for audit. • Employment no. • PSR 19: Letter of offer on probation • Letter of confirmation • Letters of promotion • PRS 36 (Normal retirement) PSR 37 (Death Gratuity) or PSR 41 (Transferred Pension) • Record of service • Death report • Computation forms	Free	20 min/file
3	Regularity audits for: • Ministries, Departments and Agencies;	• Issue engagement letter with deliverables	Prepare and submit financial statements to be made available for audit services	Free	Within 2 months after the end of the financial year
		• Plan and execute audit services	• Make available required financial records on time	Free	3 Months
			• Submit written comments for incorporation into draft management letter		Within 14 days after exit briefing

		• Finalisation and issuance of management letter	None	Free	Within 14 days after receipt of written comments
			Provide written responses to issues raised in management letter	Free	14 days after issuance date of management letter
	• Donor funded Projects • Treasury funds and Parastatals	None	• For existing projects: Prepare financial statement and records and submit request for audit services • For new projects: Notify NAO in writing of the establishment of the new project there after follow procedures for accessing audit services as above	Free	Not later than 3 months after the end of financial year
		Respond in writing, providing scope, time and audit team composition	None	Free	Within 3 days
		Plan and execute audit services	Cooperate in providing required financial records	Free	4 weeks
		Issue management letter	None	Free	2 weeks
		None	Comment and respond to issues raised in the management letter		2 weeks
4	Performance Audits	Planning the audits • Conduct area watching and risk assessment • Conduct a pre-study	Cooperate in providing required documents and information	Free	3 months
		Execute Main study	• Discuss and agree on assessment criteria • Cooperate in providing required information and documents	Free	6 months
			Provide written comments after exit discussion for incorporation in the draft report	Free	1 month
		Finalisation and issuance of audit report	None	Free	2 month

5	Investigative/forensic audits	Respond to alerts by assessing fraudulent allegation issues and carry out an audit depending on the magnitude of work	Alert NAO on key fraudulent issues or lapses in the systems in writing	Free	3 to 12 months

"COMMITMENT TO COURTESY AND EXCELLENCE IN SERVICE DELIVERY"

Any service that does not conform to the above standards or any officer who does not live up to commitment to courtesy, excellence and professionalism in service delivery should be reported to:

The Auditor General, National Audit Office, P.O Box 30045, Lilongwe 3.

Public Complaints Standing Committee (Ombudsman),

IT IS YOUR RIGHT TO DEMAND EFFICIENT SERVICE