

## **Appendix 1.6 Handover of Office**

Handover of Office is a requirement for public Officers leaving office temporarily or permanently.

### **Objectives**

1. To ensure a smooth transition of office.
2. To provide assurance and guidance to the incoming officer.

### **Procedure and Requirement of the Handover**

#### **A. Handover Initiation**

1. The Officer handing over Office or such Officer directly or indirectly supervising the Officer handing over writes to the Director Internal Audit requesting for an Auditor to attend and witness the Handover.

The letter should indicate the following:

- a) The level of the Handover (guides the Director Internal Audit in assigning the auditor);
  - b) The date and time of the Handovers; and
  - c) The venue of the Handover.
2. The above letter is delivered to the Internal Audit Secretarial desk.
    - a) On receipt of the letter, the recipient shall stamp on the letter as "received by Internal Audit" with the receiving date indicated.
    - b) The recipient shall then sign the Delivery Book, if any.
    - c) The letter requesting the for the Auditor is forwarded to the Director Internal Audit who by writing normally on the same letter assigns to the Audit Manager who will oversee the execution of the Handover exercise.

#### **B. During the Handover**

1. The incoming Officer, outgoing Officer and third party to witness must be present at the Handover.
2. There must be a Handover Report with the following contents as may be appropriate:
  - a) Major policy issues that the officer shall be involved in;
  - b) Property under the custody of the officer;
  - c) Specific assignments to be handled and pending issues;
  - d) Clients the officer has been involved with in the course of performing official duties;
  - e) List of files of major importance;
  - f) List of employees and their areas of responsibility; and
  - g) Statement of bank balances and reconciliations for all listed accounts.
3. The actual and physical Handover of all items listed above including:
  - a) Office keys;
  - b) Motor vehicle keys, if any; and
  - c) Security password, if any.
4. The Handover Report to be signed in at least triplicate by the two parties and witnessing Officer above with a copy of the signed Report retained by either party and the third copy retained for official use and delivered to the appropriate Office.