



Internal Audit Procedure

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Unit

Quality Management Commission

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0. SUBJECT MATTER AND SCOPE

The purpose of this procedure is to define activities and responsibilities in performing Internal Audits (IA). It is used when performing planned/ regular and additional audits and it is mandatory for all participants in this process to follow the procedure.

1. REFERENCES

- Connection with the standards and general regulations.
 - Quality Manual (IUQM)
 - ISO 9001:2008 Standard (IUQM Section 8.2.2)
- Connection with the Ishik University QMS Documents
 - Procedure for Corrective Action (IU.QM.PR.005)
 - Procedure for Preventive Action (IU.QM.PR.006)
- Internal Quality Audit Plan (IU.QM.FR.050)
- Internal Quality Audit Report (IU.QM.FR.051)
- List of Questions (IU.QM.FR.052)

2. TERMS AND DEFINITIONS

Internal Audit (IA):

systematic and independent verification to determine whether the activities in the field of quality management and results that concern them agree with the planned programs; whether these programs are implemented effectively and are suitable for achieving the goals.

Records of Internal Audit:

the facts found during internal audit accompanied by objective evidence.

Auditor:

a person who is qualified to perform IA.


Lead Auditor:

a person responsible for a team of internal auditors.

3. PROCEDURE

Procedures of Internal Audit include these activities:

- initialization of audit,
- selection of IA team,

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- preparation for auditing,
- IA and systems evaluation,
- preparation and distribution of reports,
- monitoring the implementation of corrective and preventive actions.

3.1. INITIALIZATION OF INTERNAL AUDIT

Regular IA is carried out according to the plan adopted by the Rector's Office (IU.QM.FR.050).

Reasons for additional audits can be:


- A new strategy of the organization or newly set goals,
- User requirements,
- Unfavorable ratio of quality cost structure,
- Complaints from customers,
- Problems in introducing new products and / or services (projects),
- Change in the process of work,
- Problems with the quality in the process of service delivery,
- Dislocation of the work process, etc.

Additional IA can be initiated by any member of management with executive responsibility, including the managers of the lowest level of organizational structure. Request for IA should include:

- subject to verification,
- scope of IA,
- justification for launching the application,
- who and when applied.

Request shall be submitted to the Quality Standard Manager, who decides on the validity of the initiative. If the initiative is not necessary, Quality Standard Manager, in free-form, writes a rationalization for rejecting the initiative and forwards it to the initiator. If the initiator is not satisfied with the explanation he/she forwards the initiative to the Rector who makes the final decision on this matter.

3.2. SELECTION of the INTERNAL AUDIT (IA) TEAM

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Quality Standard Manager, on the basis of the available lists of assessors (kept in the archives of the university), assembles an Internal Audit Team. Selected team must be approved by the Chairman of the Quality Board.

In case that the Quality Standard Manager does not get the approval for the IA team, he/she immediately resolves the issue of choice of the team for IA upon receipt of information, in direct contact with the Chairman.

Upon receiving approval, Quality Standard Manager shall issue an Order to the team for IA.

3.3. PREPARATION of IA

Preparing for the IA involves the following activities of the team:

- Detailed introduction to the quality system documentation;
- Preparation of IA plan and program (IU.QM.FR.050), in a way that implies that the auditor is not responsible for the area that is being inspected;
- Approval for the IA plan and program (IU.QM.FR.050);
- Prepare checklists together with management and Lead Auditors and IA team.

3.4. IMPLEMENTATION of IA


Internal Audit encompasses following activities:

- an introductory meeting,
- IA,
- the final meeting.

3.4.1. *Introductory Meeting*

Internal Audit starts with the opening meeting. Lead Auditor prepares and leads the meeting, which includes:

- introduction of the IA team members,
- clarification of the scope of IA,
- explanation of the purpose of IA,
- explanation of the program and plan of IA,
- introduction to the methods and procedures of IA,

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- determination of the terms of the proposed IA plan and program.

The IA team notifies the unit to be audited about the venue and time of the audit 10 business days beforehand, and any related preparatory discussion can take place orally or in written form.

3.4.2. Internal Audit

IA procedure covers following activities:

- Review and assessment of compliance:
 - Documentation,
 - Equipment,
 - Materials,
 - Staff,
 - Procedures / instructions.
- Analysis of results that indicate:
 - Degree of conformity of quality system with appropriate standards,
 - Review of nonconformities.

Determined deficiencies, based on actual evidence, are the basis for the definition of preventive and corrective measures by the responsible manager of the inspected area.

IA team provides another 5 business days for nonconformity areas that can be corrected in a short time.

IA collects information for the final decision on ‘if the quality system meets all the necessary requirements or not’.

IA is done by the IA team, under the leadership of Lead Auditor.

3.4.3. Final Meeting

Lead auditor, upon completion of the IA, as agreed during the introductory meeting, organizes the final meeting of the individuals who are responsible for the areas that were subjected to IA in the presence of quality management and auditors.

Agenda of the final meeting includes:

- Purpose of the meeting,



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- Restrictions in IA (if any),
- Report: includes draft of the report and presentation of nonconformity and proposed corrective measures.

3.5. PREPARATION of INTERNAL AUDIT REPORT

Activities of preparation, distribution and archiving of reports in the jurisdiction of Lead Auditor, are shown below.

3.5.1. Preparation of Reports

Lead Auditor and auditors, on the basis of IA that was carried out and its score, write a Report on the Internal Audit, which includes:


- Identification of the report,
- The degree of confidentiality,
- Objective: the purpose of IA,
- A detailed program of IA,
- A reference document on IA,
- Presentation of the records,
- Observations, and the evidence of nonconformities,
- Recommendations for corrective and preventive measures,
- The conclusion of the IA team,
- Recommendations on quality systems, and
- Distribution list.

The leadership of the areas that were subjected to Internal Audit is responsible to initiate action in accordance with the findings and within the timeframe defined in the findings of IA and according to Procedure for Corrective Action (IU.QM.PR.005).

Completion is achieved through formal verification of the identified measures, of which a report is made (IU.QM.FR.051) and it is given to the responsible of the area that was a subject of IA and to university archives.

3.5.2. Distribution and Filing of Reports

Report on internal audit is delivered to Quality Management Representative and the university archives, as well as to the employees who are responsible

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for the areas that were subjected to IA, where the nonconformities were detected.

All records of internal audits are kept for three years in the universities archives (both at the Committee and the unit audited). They are treated as ‘confidential’. Upon approval of the rector they can be wholly or partly shown to the partners and / or assessors of the quality system.

4. RESPONSIBILITIES and AUTHORITIES

All employees involved in IA must follow the procedure. It is the responsibility of the Rector (or the person assigned by him/her) to monitor the application of the procedure.

5. RECORDS

NAME	FORM	TYPE	PLACE TO BE KEPT	LIFE SPAN	RESPONSIBLE PERSON
Annual Plan of Internal Audit	(IU.QM.FR.053)	Hard copy	Archive Office	6 years	Head of Archive Office
Report on Internal Audit	(IU.QM.FR.054)	Hard copy	Archive Office	6 years	Head of Archive Office

6. RELATED DOCUMENTATION

- Annual Plan Internal Audit (IU.QM.FR.053)
- Report on Internal Audit (IU.QM.FR.054)



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