

 <b>UTS</b>	<b>IMPLEMENTATION OF INTERNAL AUDIT</b>	<b>Doc. No:</b>	<b>UTS/CQA/ P07</b>
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#### AMENDMENT RECORDS

No.	Date	Remarks	Revision No.	Approved by
1	03/04/14	Establishment	00	Director, CQA
2	11/07/22	Review	01	Director, CQA
3	21/10/22	Review on item 7.0 Description; and 8.0 Records	02	Director, CQA
4	10/07/24	Review on references, abbreviations, flow chart, descriptions and records.	03	Director, CQA

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## 1.0 OBJECTIVE

The objective of this SOP is to explain the methodology of internal audit in the university.

## 2.0 SCOPE


The scope of this SOP applies to all operation including academic and non-academic related activities.

## 3.0 REFERENCES

- 3.1 ISO 9001:2015 Quality Management System
- 3.2 Yearly Internal Audit Plan
- 3.3 Internal Audit Checklist Form
- 3.4 Code of Practice Programme Accreditation (COPPA) 2<sup>nd</sup> Edition
- 3.5 Internal and/or External Audit Report
- 3.6 Other requirement

## 4.0 DEFINITIONS / ABBREVIATIONS

UTS	:	University of Technology Sarawak
Auditee	:	Department/ School to be audited
CQA	:	Centre for Quality Assurance
HOD	:	Head of Department
HOP	:	Head of Programme
Internal Audit	:	Consists of audit system and rules and regulation followed by UTS staff
Internal Audit Team	:	A group of appointed UTS staff to carry out internal audit
Internal Auditor	:	An appointed UTS staff to carry out internal audit
LA	:	Lead Auditor
MRM	:	Management Review Meeting
Programme	:	The approved programmes offered in schools

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Secretariat : Internal Audit Secretariat  
 SOP : Standard Operating Procedure  
 UAC : University Academic Committee

## 5.0 RESPONSIBILITY

5.1 The Director of CQA is responsible to ensure that this SOP is adhered to.

5.2 The Deans / HODs are responsible to adhere to this SOP.

## 6.0 PROCEDURE

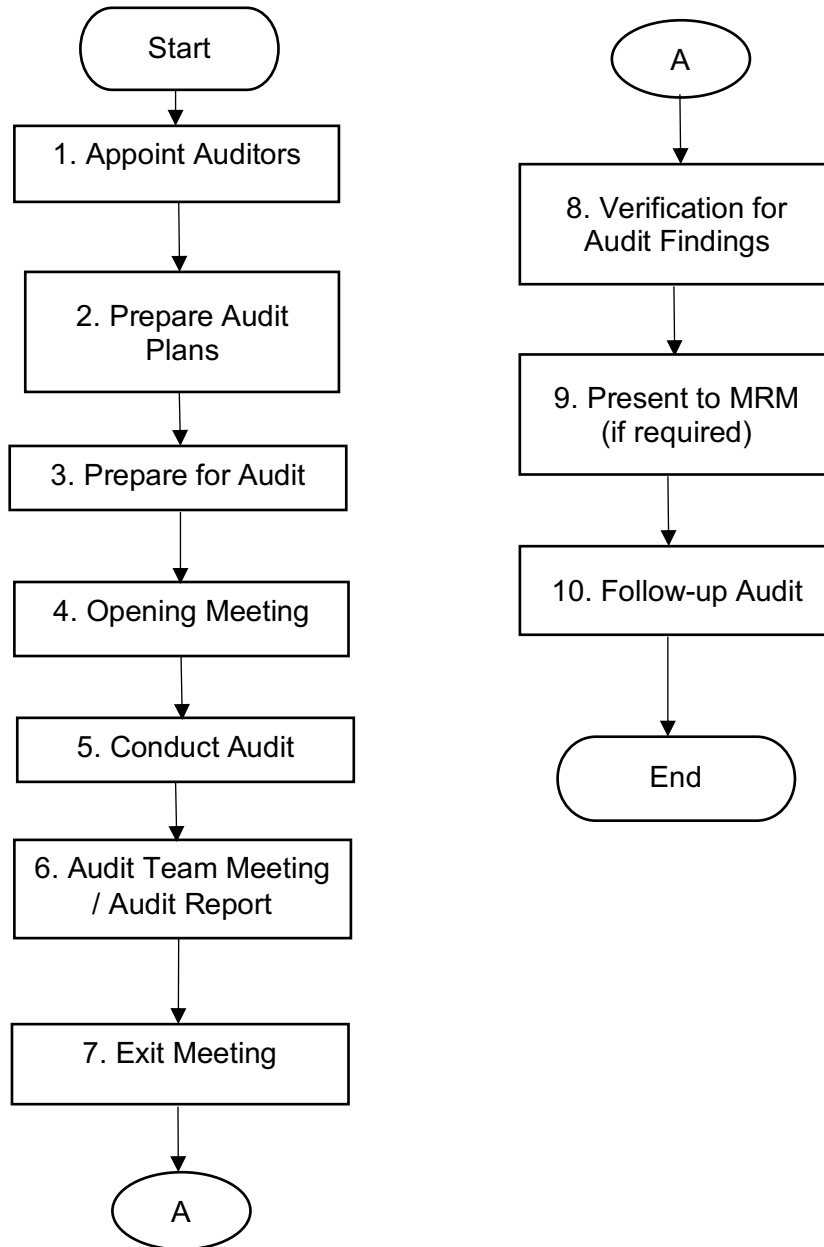
6.1 Refer to the process flow chart as in a next page.



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## 7.0 DESCRIPTION

No	Description	Person in Charge	Document
1	<p>Appointment of Internal Auditors.</p> <p>2.1 Secretariat to email HoDs and Deans to recommend the internal audit committee. Internal audit committee consist of:</p> <ul style="list-style-type: none"> <li>• Academic internal auditor</li> <li>• ISO internal auditor</li> </ul> <p>2.2 Director of CQA to recommend the LA of both internal audit.</p> <p>2.3 HCAD to issue the appointment letter to the potential Internal Auditors.</p>	<p>Secretariat CQA</p> <p>HoDs</p> <p>Deans</p> <p>Director of CQA</p> <p>HCAD</p>	Appointment letter
2	<p>Prepare audit plan.</p> <p>1.1 LA to prepare Annual Audit Plan (UTS-CQA-P07-YIAP) and Internal Audit Plan (UTS-CQA-P07-IAP) based on the status &amp; areas of importance to be audited and based on findings from previous audit.</p> <p>1.2 Internal Audit Committee to conduct quality audit annually.</p>	<p>Secretariat CQA</p> <p>LA</p> <p>Internal Audit Committee</p>	<p>Yearly Internal Audit Plan (UTS-CQA-P07-YIAP)</p> <p>Internal Audit Plan (UTS-CQA-P07-IAP)</p>
3	<p>Audit preparation.</p> <p>3.1 Secretariat to prepare for the audit should be at least 14 days before audit exercises:</p> <ol style="list-style-type: none"> <li>a) Draw up an audit programme</li> <li>b) Issue documents as follows: <ul style="list-style-type: none"> <li>• Notification email to Auditee</li> </ul> </li> </ol>	Secretariat CQA	<p>Notification email</p> <p>Internal Audit Plan (UTS-CQA-P07-IAP)</p>



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	<ul style="list-style-type: none"> <li>Internal Audit Plan (UTS-CQA-P07-IAP)</li> </ul>		
4	<p>Opening meeting.</p> <p>4.1 Internal Audit Team to carry out Pre-Opening Meeting for:</p> <ol style="list-style-type: none"> <li>Auditors discussion</li> <li>Briefing on the audit process including reporting procedures</li> <li>Review of relevant procedures &amp; understand of relevant processes</li> <li>Preparation of relevant documents that will be used during Internal Audit.</li> </ol> <p>4.2 Opening meeting:</p> <ol style="list-style-type: none"> <li>The meeting is to be attended by Department / School.</li> <li>The purpose is to explain the objectives and procedures of the audit.</li> </ol>	<p>Secretariat CQA</p> <p>Management teams</p> <p>Internal Auditor Team</p> <p>Auditee</p>	<p>Internal Audit Attendance (UTS-CQA-P07-IA)</p> <p>Internal Audit Plan (UTS-CQA-P07-IAP)</p>
5	<p>Conduct of audit</p> <p>5.1 Internal Audit Team to collect data by:</p> <ol style="list-style-type: none"> <li>Observation;</li> <li>Interview;</li> <li>Evaluation of records / documents and verification of adherence to Audit Checklist</li> </ol> <p>5.2 Secretary to record evidence collection.</p>	<p>Internal Audit Team</p> <p>Secretariat CQA</p>	<p>Internal Audit Plan (UTS-CQA-P07-IAP)</p> <p>Internal Audit Note (UTS-CQA-P07-IAN)</p> <p>Opportunities for Improvement form (UTS-CQA-P07-OFI)</p> <p>Nonconformance Report (NCR) Form (UTS-CQA-P17-NCR)</p>
6	Audit Team Meeting and Audit Report:	LA	Internal Audit Plan (UTS-CQA-P07-IAP)




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	<p>6.1 Internal Audit Team to hold an audit team meeting after the audit exercise to:</p> <ul style="list-style-type: none"> <li>a) Discuss the audit findings;</li> <li>b) Prepare the NCR and OFI report;</li> <li>c) Compile all the relevant documents.</li> </ul> <p>6.2 LA to draft the internal audit summary report (UTS-CQA-P07-IASR).</p>	<p>Internal Audit Team</p> <p>Secretariat CQA</p>	<p>Internal Audit Note (UTS-CQA-P07-IAN)</p> <p>Opportunities for Improvement form (UTS-CQA-P07-OFI)</p> <p>Nonconformance Report (NCR) Form (UTS-CQA-P17-NCR)</p> <p>Internal Audit Summary Report (UTS-CQA-P07-IASR)</p>
7	<p>Closing meeting</p> <p>7.1 LA to present summary of Internal Audit findings to auditee.</p> <p>7.2 Disseminate the final Internal Audit Summary Report to Auditee.</p>	<p>LA</p> <p>Internal Audit Team</p> <p>Secretariat CQA</p> <p>Dean / HoD</p> <p>Management teams</p>	<p>Summary of findings</p> <p>Internal Audit Summary Report (UTS-CQA-P07-IASR)</p>
8	<p>Verification on Audit Findings</p> <p>8.1 Auditee to do corrective action on Audit Findings within 2 to 8 weeks after receiving the NCR and OFI report/ audit exercise.</p> <p>8.2 Auditors to follow-up and verify corrective action.</p>	<p>Secretariat CQA</p> <p>Auditee</p> <p>Management teams</p> <p>Dean / HoD</p>	<p>Opportunities for Improvement form (UTS-CQA-P07-OFI)</p> <p>Nonconformance Report (NCR) Form (UTS-CQA-P17-NCR)</p> <p>Internal Audit Summary Report (UTS-CQA-P07-IASR)</p>

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9	Present to MRM (if required)  9.1 Director of CQA to present the audit findings and corrective action in MRM (if required).	Secretariat CQA  Management Committee Members	Internal Audit Summary Report (UTS-CQA-P07-IASR)
10	Follow Up Audit  When necessary, follow up audit to be conducted to verify the implementation and effectiveness of the proposed corrective action taken.	CQA  Auditee	Nonconformance Report (NCR) Form (UTS-CQA-P17-NCR)  Corrective Action Request (UTS-CQA-P08-CAR)

## 8.0 RECORDS

No	Title / Records	Location / Responsibility	Retention Period
1	Yearly Internal Audit Plan (UTS-CQA-P07-IAP)	CQA	3 years
2	Internal Audit Plan (UTS-CQA-P07-IAP)	CQA	3 years
3	Appointment Letters	CQA	3 years
6	Internal Audit Summary Report (UTS-CQA-P07-IASR)	CQA Department School	3 years
7	Corrective Action Request (UTS-CQA-P08-CAR)	CQA Department School	3 years
8	Nonconformance Report (NCR) Form (UTS-CQA-P17-NCR)	CQA Department School	3 years