



 <b>UTS</b>	<b>IMPLEMENTATION OF INTERNAL AUDIT</b>	<b>Doc. No:</b>	<b>UTS/CQA/P07</b>
		<b>Revision No:</b>	<b>04</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
5	23/09/24	Revise on abbreviations, flow chart, and descriptions.	04	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

Auditee	:	Department/ School to be audited
COPPA	:	Code of Practice for Programme Accreditation
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
Secretariat	:	Internal Audit Secretariat

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SOP : Standard Operating Procedure  
 UAC : University Academic Committee  
 UTS : University of Technology Sarawak

## 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

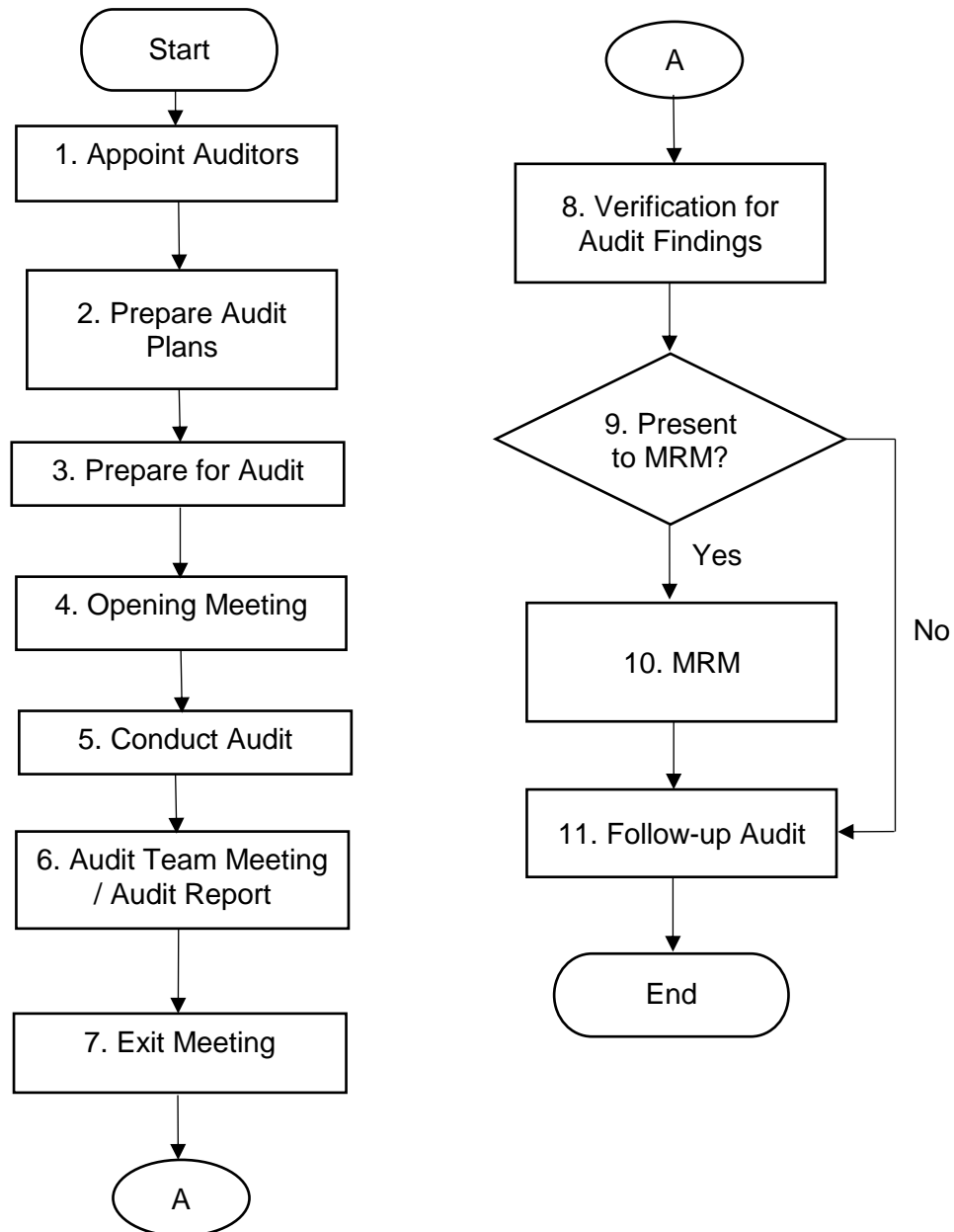
6.1 Refer to the process flow chart as in a next page.



# UTS

## IMPLEMENTATION OF INTERNAL AUDIT

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## 7.0 DESCRIPTION

No	Description	Person in Charge	Document
1	<p>Appointment of Internal Auditors.</p> <p>1.1 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>1.2 Director of CQA to recommend the LA of both internal audit.</p> <p>1.3 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>2.1 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>2.2 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>

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<b>No</b>	<b>Description</b>	<b>Person in Charge</b>	<b>Document</b>
3	<p>Audit preparation.</p> <p>3.1 Secretariat to prepare for the audit should be at least 14 days before audit exercises:</p> <ul 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> <li>• Internal Audit Plan (UTS-CQA-P07-IAP)</li> </ul> </li> </ul>	Secretariat CQA	<p>Notification email</p> <p>Internal Audit Plan (UTS-CQA-P07-IAP)</p>
4	<p>Opening meeting.</p> <p>4.1 Internal Audit Team to carry out Pre-Opening Meeting for:</p> <ul style="list-style-type: none"> <li>a) Auditors discussion</li> <li>b) Briefing on the audit process including reporting procedures</li> <li>c) Review of relevant procedures &amp; understand of relevant processes</li> <li>d) Preparation of relevant documents that will be used during Internal Audit.</li> </ul> <p>4.2 Opening meeting:</p> <ul style="list-style-type: none"> <li>a) The meeting is to be attended by Department / School.</li> <li>b) The purpose is to explain the objectives and procedures of the audit.</li> </ul>	<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>

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<b>No</b>	<b>Description</b>	<b>Person in Charge</b>	<b>Document</b>
5	<p>Conduct of audit</p> <p>5.1 Internal Audit Team to collect data by:</p> <ul style="list-style-type: none"> <li>a) Observation;</li> <li>b) Interview;</li> <li>c) Evaluation of records / documents and verification of adherence to Audit Checklist</li> </ul> <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	<p>Audit Team Meeting and Audit Report:</p> <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>LA</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> <p>Internal Audit Summary Report (UTS-CQA-P07-IASR)</p>

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<b>No</b>	<b>Description</b>	<b>Person in Charge</b>	<b>Document</b>
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>
9	<p>Present to MRM?</p> <p>9.1 If yes (if required for ISO and non-academic purposes only), proceed to No.10.</p> <p>9.2 If no, proceed to No.11.</p>	Secretariat CQA	



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<b>No</b>	<b>Description</b>	<b>Person in Charge</b>	<b>Document</b>
10	Management Review Meeting  10.1 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)
11	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

<b>No</b>	<b>Title / Records</b>	<b>Location / Responsibility</b>	<b>Retention Period</b>
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
4	Internal Audit Summary Report (UTS-CQA-P07-IASR)	CQA Department School	3 years
5	Corrective Action Request (UTS-CQA-P08-CAR)	CQA Department School	3 years
6	Nonconformance Report (NCR) Form (UTS-CQA-P17-NCR)	CQA Department School	3 years