


 INTERNATIONAL ISLAMIC UNIVERSITY MALAYSIA	VERSION NO : 03
	REVISION NO : 01
INTERNAL AUDIT	EFFECTIVE DATE : 15/03/2019
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INTERNAL AUDIT

Prepared By :-	Approved By:-
	
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Position : Deputy Director Office of Knowledge for Change and Advancement	Position : Director Office of Knowledge for Change and Advancement
Date : 15/3/2019	Date : 15/3/19.

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1. OBJECTIVE

The objective of the Internal Audit is to determine whether the quality management system conforms to the planned arrangements, and is effectively implemented and maintained.

2. SCOPE


This procedure shall be followed by all appointed auditors involved in the internal audit exercise.

3. DEFINITION/ABBREVIATION

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|-----|----------|---|--|
| 3.1 | IIUM | : | International Islamic University Malaysia |
| 3.2 | IA | : | Internal Audit |
| 3.3 | NCR | : | Non-Compliance/Non-Conformance Report
(item/service which does not satisfy the requirement
of the documented Quality Management System). |
| 3.4 | KCA | : | Office of Knowledge for Change and Advancement |
| 3.5 | Auditees | : | The relevant persons or departments to be audited. |


4. REFERENCES

- 4.1 ISO 9001:2015 Standard Requirements (Clause 9.2)
- 4.2 Quality Manual QM1 (Item 9.2)


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5. RESPONSIBILITY AND DETAILED PROCEDURE


RESPONSIBILITY	DETAILED PROCEDURE
IA	<p>5.1 Consist of members who have the criteria as follows:</p> <ol style="list-style-type: none"> Completed the Internal Audit Training. Have knowledge and understand the relevant QMS Standards. i.e. ISO 9001:2015. Have knowledge in the activities/processes being audited. <p>5.2 The frequency for Internal Audit shall be conducted every twelve (12) months or based on the implemented needs and criteria of the area being audited.</p>
KCA	<p>5.3 Submit the list of the auditors' names together with the appointment letters to the Rector for approval.</p> <p>5.4 Send the appointment letters that are already signed by the Rector to the appointed Internal Auditors.</p> <p>5.5 KCA is responsible to prepare/provide the following:</p> <ol style="list-style-type: none"> Internal Audit programme/timetable Sufficient and suitable number of auditors. Division/centre/institute/department/unit to be audited.
IA Team	5.6 Plan, prepare reports and carry out audits in accordance with the documented audit procedures.
Lead Auditor	<p>5.7 The roles and tasks are as follows:</p> <p>5.7.1 The overall Internal audit team is led by a lead auditor who has the following criteria:</p> <ol style="list-style-type: none"> Completed the Internal Audit Training. Completed the lead auditor training Have knowledge and understand the relevant QMS Standards i.e. ISO 9001:2015. Have knowledge in the activities/processes being audited.

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RESPONSIBILITY	DETAILED PROCEDURE
<p>Section Coordinator</p> <p>Team Leader</p>	<p>5.7.2 The lead auditor is assisted by Section Coordinator. Under each section, team leader will be appointed to lead audit exercise at each KCDIO.</p> <p>5.7.3 Team Leader is responsible to assign each auditor to specific quality system clauses/ the activities/processes to be audited to ensure the following :</p> <p>a) Each audit is undertaken by an auditor independent of the activity being audited.</p> <p>b) Audit is conducted in accordance to the planned schedule and scope</p>
Team Leader	5.7.4 Job distribution among audit team members, Audit Notes, Internal Audit (IA) Report, Non Compliance/Non Conformance Report (NCR)/ OFI Form (Appendix 1) and Checklist Form (wherever necessary) must be available before the execution of the audit.
Team Leader	<p>5.8 The Execution of the Audit is as follows:</p> <p>5.8.1 Opening Meeting</p> <p>5.8.1.1 Introduce audit team members to the auditees' Deans/Executive Directors/ Directors.</p>
Auditee	<p>5.8.1.2 Introduce the auditors to the responsible staff for the functions</p> <p>5.8.1.3 Confirm the resources and facilities needed by the audit team are available.</p>

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RESPONSIBILITY	DETAILED PROCEDURE
IA Team	<p>5.8.1.4 Review the scope and objective of the audit.</p> <p>5.8.1.5 Briefing on the methods and procedures to conduct the audit.</p> <p>5.8.1.5 Establish official communication links between audit team and auditees.</p> <p>5.8.1.6 Confirm date/time for the closing and any interim meetings.</p> <p>5.8.1.8 Clarify any unclear details of the audit plan.</p>
IA Team	<p>5.8.2 Audit Execution (During the Audit Exercise)</p> <p>5.8.2.1 Collecting evidence shall be based on the followings :- Evidence based on the ISO 9000 Standard requirements shall be collected through interviews, examination of documents, reports, records and observation of activities and conditions in the area of concern.</p>
Team Leader & IA Team	<p>5.8.2.2 All audit findings shall be documented and be reviewed by the audit team before issuing any NCR. The lead auditor may make necessary changes to the auditors' work assignment with the auditees' agreement.</p>
Team Leader & IA Team	<p>5.8.2.3 Minor NCR will be issued based on the followings:</p> <ul style="list-style-type: none"> • Not meeting a specific clause of ISO 9000 Standard Requirements. • Not meeting a part of a procedure. • Not meeting customer's requirements. <p>The corrective action to be taken can be referred to the procedure of "Corrective Action".</p>

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RESPONSIBILITY	DETAILED PROCEDURE
Team Leader & IA Team	<p>5.8.2.4 Major NCR will be issued when there is a repetitive default/non-compliance from various areas which leads to a system breakdown/failure or might affect directly the quality of the services given.</p> <p>The kulliyah/division/centre will be given 6 months to review and revise its system.</p> <p>5.8.2.5 Observation/Opportunity for Improvement (OFI) will be issued when there is an opportunity for improvement on parts of the system established.</p> <p>The observation needs to be rectified, and the corrective action will be verified during the following internal audit exercise.</p> <p>5.8.2.6 The process of issuing NCR is as follows:</p> <ul style="list-style-type: none"> • Details of Non-conformance. • Clause of ISO 9000 Standard. • Departments being Audited. • Auditee Witnessing the Non-conformance. <ul style="list-style-type: none"> • To fill up NCR & OFIs finding form
Auditees	5.8.2.7 To investigate the root cause of the problem (Refer to the Procedure of Corrective Action).
IA Team	<p>5.8.3 Closing Meeting</p> <p>5.8.3.1 At the end of the audit, after preparing the audit report, the audit team shall hold a meeting with the auditees' Deans/Directors and if applicable with those responsible staff for the functions concerned in order to present audit findings.</p>

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RESPONSIBILITY	DETAILED PROCEDURE
IA Team & Auditees	<p>5.8.4 Follow Up</p> <p>5.8.4.1 The auditor shall fill up the after all corrective action has been taken. These NCR will be considered completed if the auditor is satisfied with the corrective action taken.</p> <p>5.8.4.2 If the auditor is not satisfied with the corrective action been taken, a specific time will be given to auditee to take necessary action.</p> <p>5.8.4.3 Auditee must ensure all findings were verified and closed by auditor within stipulated time</p>
IA Team & Auditees	<p>5.8.4.4 Corrective action and subsequent audit shall be completed within an agreed time period.</p> <p>5.8.4.5 Once the corrective action has been taken and auditor is satisfied, the NCR will be closed and verified by the auditor using the available form</p>
Members of Management Review Meeting	<p>5.9 Review the reports and ensure that the auditees take any necessary corrective actions needed based on the audit findings.</p>

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6. QUALITY RECORDS

NO	QUALITY RECORDS	LOCATION	RETENTION PERIOD	RESPONSIBILITY
1	Completed NCR Forms	Filing Cabinet	5 Years	Administrative Assistant
2	Completed Observation Forms	Filing Cabinet		Administrative Assistant
3	Summary Report of Internal Audit	Filing Cabinet	5 Years	Administrative Assistant
4	Audit Notes	Filing Cabinet	5 Years	Administrative Assistant