Internal Audit Process

PURPOSE

To ensure the implementation, maintenance and improvement of UL Global's procedures by conducting regular self-assessments.

PROCEDURE

1. Quality team/QSU: Time of audit and auditor selection

Once a year, UL Global organises a self-assessment. The Internal Audit Process Owner proposes the trained auditors and, further to auditor/auditee agreement, schedules dates for the audits. The Quality Lead approves the schedule, and the Quality team publishes the audit schedule on the UL Global SharePoint and UL Global website, communicating the plan to all ULG staff. The process owners and selected auditors are provided with links to the relevant information covering the assigned process, the audit schedule and templates. An indicative timeline is given for the entire process from audit initiation to completion.

2. Auditor: Preparation and assignment of workload for audits

The auditors prepare all relevant documents for the smooth development of the audit. Auditors prepare for the audit using the QSU sample checklists to ensure maximum success from each process audited; they revisit previous audit reports, and the latest Auditor Training slides as provided by the QSU. Where possible, auditors do not audit their own process, and they do not audit the same process over two consecutive years.

The auditors carry out the audit. Standard templates are available on SharePoint for Audit Reports, and Checklists. In the event of a newly trained auditor, questions are reviewed by an experienced auditor or the Deputy Director to ensure the objectives of the audit will be met; alternatively, the new auditor shadows an experienced auditor.

The Audit is conducted in line with the outlined schedule and process.

3. Auditor: Audit report

Each auditor completes their report within two weeks of the audit and uploads it to SharePoint. All audit checklists are retained (on SharePoint) as proof of audits. A member of the quality team(usually the Internal Audit Process Owner) reviews the reports for clarity and consistency, seeking clarification if necessary from the auditor. The reports are compiled into one document and reviewed by the Deputy Director and discussed with the auditors.

When recommendations are finalised, the document is updated by the Process Owner in line with the Documentation Control Process. The process owner also updates the CI Log with recommendations, and the Quality Lead ensures that the approved report is published within the Division (Sharepoint – Final Versions). Final processes are also updated on the UL Global website.

4. <u>Quality Team/Section Manager: Improvement Actions and Follow up</u>

The Process Owner adds all identified improvement actions to the CI log for each recommendation and attributes a practical timeframe for completion. The manager should then ensure that the log is updated per the Continual Improvements process such that the recommendations are reviewed and any required changes implemented within an agreed timeframe and the process is updated as necessary by the process owner. If no action is to be taken, a justification must be recorded in the log. The CI log is reviewed at each quality meeting.

5. <u>Auditor Training and Skills</u>

UL Global has a number of trained auditors among its staff. To ensure freshness, accuracy and upskilling of existing and future auditors, ULG engage with the QSU annually or bi-annually to avail of training. This serves staff well for internal audits, but for inter-departmental audits also enabling ULG staff to experience of audits across UL's campus which is invaluable.

RECORDS

All records of audits (reports and checklists) are stored on SharePoint for a period of 3 years. ULG operates in accordance with the University's Records Management and Retention Policy. Any personal data that is used as part of this process is processed in accordance with the General Data Protection Regulation (GDPR) / Data Protection Acts 1988-2018, the University of Limerick Data Protection Policy and privacy notices.

PROCESS EFFECTIVENESS

To ensure effective self-assessments, internal auditors will also audit external departments, improving their knowledge of assessment processes. Additionally, the process is monitored for effectiveness and improvement by taking input from internal and external audits/reviews, and staff input at any time – including the Process owner (or any ULG staff member) updating a process to reflect change

PROCESS VERIFICATION

Revision No.	Date	Approved by:	Details of Change	Process Owner
Rev. 2	15/07/2015	Deputy Director	Update from 'Continuous Improvement' to 'Continual Improvements'	Herveline Roche
Rev.3	13/08/2015	Deputy Director	Correct Revision History – excess revisions being held	Herveline Roche
Rev 4	03/11/2020	Deputy Director	Added recommendations from 2015 and 2019 audits, update links, note auditor training approach.	Ivanna D'Arcy

The electronic version of this document is the latest version. It is the responsibility of the individual to ensure that any paper material is the current version. Printed material is uncontrolled documentation.

Rev 5	31 March 2021	Deputy Director	Update process with minor streamlining improvements; add reference to Schedule on the website; reference to Doc Control Process; updated link to RMR Policy	Ivanna D'Arcy
Rev 6	30 November er 2021	Deputy Director	One word changes – one reference to committee changed to team and one reference to procedure has been changed to process	Ivanna D'Arcy