INTERNAL AUDIT PROCEDURES AT AZERBAIJAN TOURISM AND MANAGEMENT UNIVERSITY

Purpose

This procedure defines the rules for organizing and conducting internal audit in the Faculty of Tourism and Hospitality of Tourism and Management University. The main purpose of the procedure is to ensure the collection and objective evaluation of audit evidence to determine the degree of fulfillment of the audit criteria established by the faculty.

Referenced documented information

- ISO 9001:2015, 9.2 Internal audit clause

Internal Audit planning

Internal Audit is performed annually according to the audit program. The audit program is drawn up by the Quality Control specialist at the beginning of the year and covers the structural units related to the Faculty of Tourism and Hospitality. An internal audit should be conducted at least once a year. If necessary (in cases of serious non-conformities), the program can be changed and additional audits can be organized. Based on the audit program, an audit plan is prepared for conducting the audit. Internal audit is conducted according to the prepared internal audit plan.

When preparing the plan, the results of the previous audit and the importance of the audited area are taken into account. The plan is drawn up by the Lead auditor (Quality control specialist) and brought to the attention of the employees.

Formation of internal audit group

The audit is performed by the lead auditor and the internal audit team. The internal audit team is made up of employees of the organization who have undergone appropriate training. The personnel conducting the audit is not responsible for the audited activity and has appropriate training for conducting the audit.

Preparation for internal audit

Before starting the internal audit, the activity of the faculty/department to be audited is familiarized. Audits are conducted on the basis of audit criteria. In the preparatory phase, the members of the IAG first of all draw up inspection forms based on the requirements of the ISO 9001:2015 Quality Management System, including internal regulatory documents and legislative requirements, based on the instructions of the lead auditor. The questions are prepared according to the faculty (department) where the audit will take place.

Conducting an audit

During the audit, auditors collect audit evidence. Audit evidence can be collected in the following 3 (three) ways:

- Interview
- Observation
- Acquaintance with documents

The interview is conducted on the basis of the questions in the pre-prepared verification form and on the basis of the questions that arise during the audit. The auditor addresses those questions to the auditee and collects audit evidence. During the audit, the audited party must answer all the auditor's questions and show the required documents. Discrepancies found should be written down and the auditor should provide a brief after each interview.

Internal audit follow-up

As a result of the audit, a final report is prepared, and the revealed non-conformities and suggestions are communicated by the Management in an overview to the management and the relevant employees.

The effectiveness of corrective actions on detected non-conformities can be re-examined during re-audit.

Responsibility

The lead auditor is responsible for:

- Proposing members of the IAG;
- Introducing the audit team at the opening meeting;
- Preparation of internal audit plan;
- Transfer of the internal audit plan to faculties/departments;
- Determining the IAG division of duties according to the audit plan;
- Preparation and approval of the internal audit report;
- Presentation of the audit report at the closing meeting
- Collection of audit reports, registration of proposals and measures determined at the final report meeting and monitoring of their implementation;
- Evaluation of the effectiveness of audit activity

IAG members are responsible for the following:

- Preparing a checklist for conducting an internal audit;
- Support to the Lead auditor during the audit;
- Preparation of internal audit report.

Heads of structural departments are responsible for the following:

- Creation of conditions for audit;
- Elimination of inconsistencies discovered during the internal audit, determination of the causes of discovered inconsistencies and development of corrective measures;
- •Implementation of corrective measures.

Notes

As a result of this procedure, appropriate notes should be taken and stored in the following documents.

- Audit program - add ID
- Internal audit plan - add ID
- Audit report - add ID

Reliability and document management

This document is valid from the day it was signed.

This document is monitored by a Quality Control Expert. It must check the document and update it at least once a year if necessary.