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PGC 12.4 INTERNAL AUDITS

CHANGES COMPARED TO THE PREVIOUS VERSION		
EDITION	DATE	REASON FOR CHANGE
01	20/09/2023	First copy of the procedure, requirements previously regulated in PGC16 Analysis and Measurement of Results Ed.03 are extracted and developed. records derived from the process and establishes the responsibilities associated with the preparation, completion and processing of the results.
<div> <div> Elaborated:  Director of Quality Date: 20/09/2023 </div> <div> Reviewed:  Vice-Rector, Faculty and Research Date: 20/09/2023 </div> <div> Approved:  Rector Date: 20/09/2023 </div> </div>		

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1. OBJECT

The purpose of this procedure is to establish the methodology for carrying out a systematic and independent review of the Internal Quality Assurance System of the Universidad Europea de Canarias, in order to determine whether the Internal Quality Assurance System of the Universidad Europea de Canarias has been implemented:

- is in accordance with external and internal reference standards, guidelines and requirements, and
- is effectively implemented and kept up to date and efficient.

2. SCOPE


This procedure applies to all internal audits carried out on the Internal Quality Assurance System of the Universidad Europea de Canarias, either by its own personnel or by external personnel or entities subcontracted for this purpose.

3. RELATED DOCUMENTATION/APPLICABLE REGULATIONS

- ✓ Documentation of the Internal Quality Assurance System.
- ✓ Document 02 AUDIT International Model: Criteria and guidelines for the definition and documentation of Internal Quality Assurance Systems in Higher Education.
- ✓ Organic Law 2/2023, of 22 March, on the University System.
- ✓ Royal Decree 822/2021, of 28 September, which establishes the organisation of university education and the procedure for quality assurance.
- ✓ Internal regulations of the Universidad Europea de Canarias.

4. DEFINITIONS

- ✓ **Audit:** A systematic, independent and documented process of obtaining evidence and assessing it objectively to determine the extent to which audit criteria are met.
- ✓ **Audit criteria:** A set of policies, standards, procedures or requirements used as a reference against which audit evidence is compared.
- ✓ **Audit evidence:** Records, statements of fact or other verifiable information, which are relevant to assessing compliance with the audit criteria.
- ✓ **Non-conformity:** Non-compliance of a requirement
- ✓ **Audit plan:** Description of the agreed activities and details of an audit. It contains the details of the audit to be carried out: scope of the audit, action or improvement plans to be reviewed or other aspects to be verified, etc.
- ✓ **Audit programme:** Agreed details for a set of one or more audits planned for a given period of time and directed towards a specific purpose.
- ✓ **Record:** Document that presents results obtained or provides evidence of activities performed as described in the Internal Quality Assurance System.
- ✓ **Requirement:** A stated need or expectation, usually implicit or Compulsory.
- ✓ **SAIC:** Internal Quality Assurance System.

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- ✓ **UCCA:** Quality Assurance and Academic Compliance Team.
- ✓ **UEC:** Universidad Europea de Canarias.

5. DEVELOPMENT OF THE PROCESS

5.1 OBJECTIVES OF INTERNAL AUDIT

The general objectives of internal audit are

- To provide the auditee with the opportunity to improve its IQAS
- Determine the Conformity or Non-Conformity of the SAIC
- Verify that established procedures are followed at all levels of the IAS.
- Verify that all staff satisfactorily fulfil their duties and responsibilities at all levels with regard to the established SAIC.

5.2 SCOPE OF INTERNAL AUDIT

The internal audit can be carried out in a complete way to all the processes of the UEC and therefore to the SAIC as a whole or partially to certain areas/processes. Among others, the following circumstances may motivate the performance of partial or extraordinary audits:


- major changes affecting the SAIC, organisation, technical means, etc.
- where there is a suspicion or certainty that the quality requirements are not being met
- Assessment of results of previous audits or other external or internal assessments
- verification of the implementation of corrective actions
- when there are doubts about the results obtained in the measurement with the established indicators.

5.3 SELECTION OF THE INTERNAL AUDIT TEAM

Internal audits may be carried out by the CSU's own staff or by external auditors, provided that they meet the following requirements:

- members of the university community:
 - independent of the activity or service to be audited
 - who have undergone training in the subject of quality (general)
 - or have experience in:
 - Assessment and/or accreditation programmes
 - Centre or Qualification Quality Committees
- external persons or entities specifically providing internal audit services for quality management systems.

Auditors shall be selected in such a way as to ensure objectivity and impartiality of the audit process and shall be evidenced in the Audit Programme, as set out in the following chapters. The Quality Assurance Team shall ensure that evidence of compliance with the requirements of the selected auditors is available. In the case of internal staff, training and qualification records shall be managed in accordance with PGC 8.3 Staff training, while in the case of external staff, the evidence shall be filed together with the internal audit report issued.

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5.4 SCHEDULING OF INTERNAL AUDITS

The Quality Assurance Team establishes the Audit Programme, taking into account:

- results of previous internal audits, external assessments or internal assessments of academic compliance
- conclusions of the analysis and improvement carried out in application of PGC 12.2 procedure
- nature and importance of the processes, activities and services to be audited
- changes affecting the organisation
- monitoring of actions implemented during the last period
- and, in general, the status of these activities and services in relation to the development of IAS.

Internal audits of all the Fields and Departments of each Faculty/School (centre) of the UEC shall be carried out at least every two years. They may be carried out at any time of the year, although, whenever possible, they should be carried out on dates when consolidated data for the academic year are available, so that the evolution of different dimensions related to quality can be seen over time.

Extraordinary audits may also be scheduled when circumstances make it appropriate, such as in the cases described in chapter 5.2.

The following shall be included in the Audit Programme:

- objectives of the annual programme and individual audits (e.g. specific site, Field or service and requirements to be audited, unless subsequently set out in the Plan for each internal audit)
- methods
- internal auditor(s): who will be responsible for the conduct of the audits, including the establishment of the corresponding Plans, compliance with them and the preparation of the reports in accordance with this procedure.
- scope, number, site/area/department/service and date of audits, to be confirmed with each area to be audited.

With regard to the duration of internal audits, internal audits may be extended as long as necessary to complete the objectives set out in the Internal Audit Programme and the requirements set out in the Internal Audit Plan.

The audit criteria shall in any case be the applicable requirements of the AUDIT International Model, as well as those established internally in the UEC's SAIC.


Each scheduled audit is assigned an audit number, in the format XX/YYY, where XX is a sequential number starting with 01 and YY corresponds to the year in progress.

The implementation of the Audit Programme will be monitored throughout the period covered by the Audit Programme and documented in the observations section of the register.

5.5 PREPARATION OF INTERNAL AUDITS

Once the audit team has been selected, it, with the support of the Quality Assurance Team, will establish an Internal Audit Plan, where the details of the internal audit or audits to be carried out will be specified, with the aim of:

- on the one hand, preparation of the audit by the audit team,

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- on the other hand, communicate to the Field to be audited such information on the audit to be carried out.

In order to draw up an Internal Audit Plan, it will be necessary to collect information on:

- improvement or corrective actions opened or managed in the last period in the audited area whose effectiveness has not been verified to date (Campus Improvement Plan, Degree Improvement Plan or other records, as appropriate).
- status of and requirements set out in the documentation applicable to the Field to be audited
- any other element of the SAIC as deemed appropriate by the Quality Assurance Team or the audit team.

Once this information has been collected and the audit start date and time (if not already set in the Audit Programme) has been agreed with the Field to be audited, the audit team will send the final Internal Audit Plan to the Field to be audited. The specific details (e.g. the evidence to be audited) shall not be communicated to the auditee until the internal audit is conducted, in order to ensure that objective evidence is observed and selected, whenever possible, randomly by the audit team.

5.6 CONDUCTING INTERNAL AUDITS

Internal audits shall consist of the following phases:


Initial meeting: this is the meeting between the audit team and the auditee for Introduction, explanation of the plan and agenda and clarification of any doubts, e.g. with regard to

- Definition of the form of action during the process
- Date and time of final meeting
- Confirmation of the availability of the means and resources required by the audit team.
- Communication channels.

Conducting the audit: This is the observation and assessment of available evidence to determine both compliance and non-compliance with the audit criteria and to identify any risks or opportunities for improvement applicable to the Field being audited.

The audit shall be conducted through interviews with personnel involved in the scope of the audit, examination of documents and observation of activities and situations. During the conduct of the audit, the audit team shall:

- To highlight facts, not to make subjective assessments.
- Observe the actual implementation of the processes analysed. Verify concrete examples of application of the analysed IQAS points.
- Verify that information is documented through records and reports.
- Do not make personal assessments in relation to deviations or other situations detected.
- Indicate to the auditee the degree of conformity of the evidence observed, as well as specify the deviations or other situations detected, preferably at the time they are detected, whenever possible. Such findings shall be classified into:
 - Non-conformities: non-compliance with the requirements or audit criteria.
 - Opportunities for improvement: observations, risks, potential non-conformities or aspects which, from the audit team's point of view, could be improved, although they cannot be considered non-compliances in the strict sense of the term.
- The audit team shall note all audit evidence it deems necessary to show its findings and be expressly mentioned in the final report.

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Final meeting: At the end of the implementation phase, a final meeting will be held to communicate the initial findings to the auditees. Among others, the following topics will be discussed:

- Issues to be completed, if any, on the basis of the checks carried out
- Indication of all Non-Conformities or Opportunities for Improvement detected, as well as the strengths appreciated by the audit team.
- Communication of conclusions and, where appropriate, discussion of conclusions
- Reminder of next steps (issuing of report, outstanding issues, recording and follow-up of actions to be taken, etc.).

Final report: Within a period of no more than 15 days from the completion of the audit, the audit report shall be drawn up and sent to the Head of the audited Field or centre.

The report shall contain at least the following information:

- Date the internal audit was carried out and the report issued
- Audit team and staff involved during the audit
- Scope of the audit
- Summary of results: not only the audited evidence that led to the conclusion that there are areas of necessary or recommended actions, but also those that led to the conclusion that there is no such need, because they are in accordance with the specified requirements, should be recorded.
- Description of non-conformities or opportunities for improvement detected, with respect to the reference requirements.

5.7 ANALYSIS AND PROCESSING OF RESULTS. FOLLOW-UP OF ACTIONS


If the audit report indicates the need for improvement or corrective actions, such actions shall be recorded by the Head of the Field (or the person delegated by him/her):

- within one month of receiving the report
- with the support and advice, where appropriate, of the Quality Assurance Team,
- in the relevant Improvement Plan (Site Improvement Plan, Degree Improvement Plan or other)
- and in any case the establishment and registration of such actions must be communicated to the Quality Assurance Team.

The person in charge of the audited Field shall adopt the improvement actions established according to their importance and impact on the quality of the activities carried out, the satisfaction of the stakeholders and the necessary means, in accordance with the deadlines established in the corresponding Improvement Plan, taking these aspects into account. The designated person, where appropriate, shall monitor them until it is verified that the action implemented has eliminated or minimised the cause or has led to a real element of improvement. This monitoring shall be documented in the Improvement Plan, in accordance with the provisions of PGC 12.2 Measurement, Accountability, Analysis and Improvement.

6. INDICATORS

Not applicable.

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7. RESPONSIBILITIES

- Process Owner: Quality Assurance and Academic Compliance Team

- Participants in the process:

■ **Quality Assurance and Academic Compliance Team:**

- ✓ Drawing up the Audit Programme and assisting in the preparation of Internal Audit Plans.
- ✓ Ensure that evidence of compliance with the requirements applicable to the selected audit team is available.
- ✓ Support the audited Fields in dealing with the results of internal audits.

■ **Director of Quality:**

- ✓ Review the Audit Programme and communicate to the Quality Assurance Team of the UEC any observations or need for adaptation.
- ✓ To promote compliance with the Audit Programmes.

■ **Internal auditor(s):**

- ✓ Formulate Internal Audit Plans with the support of the Quality Assurance Team.
- ✓ Conduct internal audits in accordance with this procedure.
- ✓ Document internal audit reports


■ **Managers and staff of the audited Field:**

- ✓ Collaborate with the audit team for the proper conduct of audits.
- ✓ Raise, record, implement and follow up appropriate action on audit findings.

■ RECORDS

In the implementation of the procedure described above, the following records are generated:

RECORDS			
RECORD NAME	WHO ARCHIVES	SUPPORT	CONSERVATION TIME
Audit Programme	UCCA	Digital	3 years
Internal audit plan	UCCA	Digital	3 years
Internal audit report	UCCA	Digital	3 years
Evidence of auditors' qualifications	HR / UCCA (in case of external)	Digital	3 years

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9. ANNEXES

- Audit Programme
- Internal audit plan