



Feidhmeannacht na Seirbhíse Sláinte
Health Service Executive

Procedure for Internal Audit

Procedure No. 305

	Print Name	Title	Date
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INTRODUCTION

The purpose of this document is to define the process of conducting and managing the internal audit function in the Organisation.

Scope

This Internal Audit process is used to independently verify the effectiveness of the Organisation Management System. This procedure identifies the associated inputs, outputs and respective process steps.

Responsibility

It is the responsibility of the Department Heads of the Estates Department to ensure that this procedure is implemented.

Audit:

Systematic, independent and documented process for obtaining evidence and evaluating it objectively to determine the extent to which audit criteria are fulfilled.

Audit Programme:

Set of audits to be carried out in a planned time frame. This document specifies the date, areas and processes/procedures to be audited the extent and range of a given audit. Typically, the scope may be expressed in terms of factors such as departments, areas, processes, functions etc in Organisation.

Audit Scope:

The extent and range of a given audit. Typically the scope may be expressed in terms of factors such as departments, areas, processes, functions etc in a Organisation.

Audit Criteria:

Set of policies and procedures or requirements against which collected audited evidence is compiled.

Audit Evidence:

Records verified statements of fact or other information relevant to the audit. Audit evidence may be Qualitative or quantitative.

Auditor:

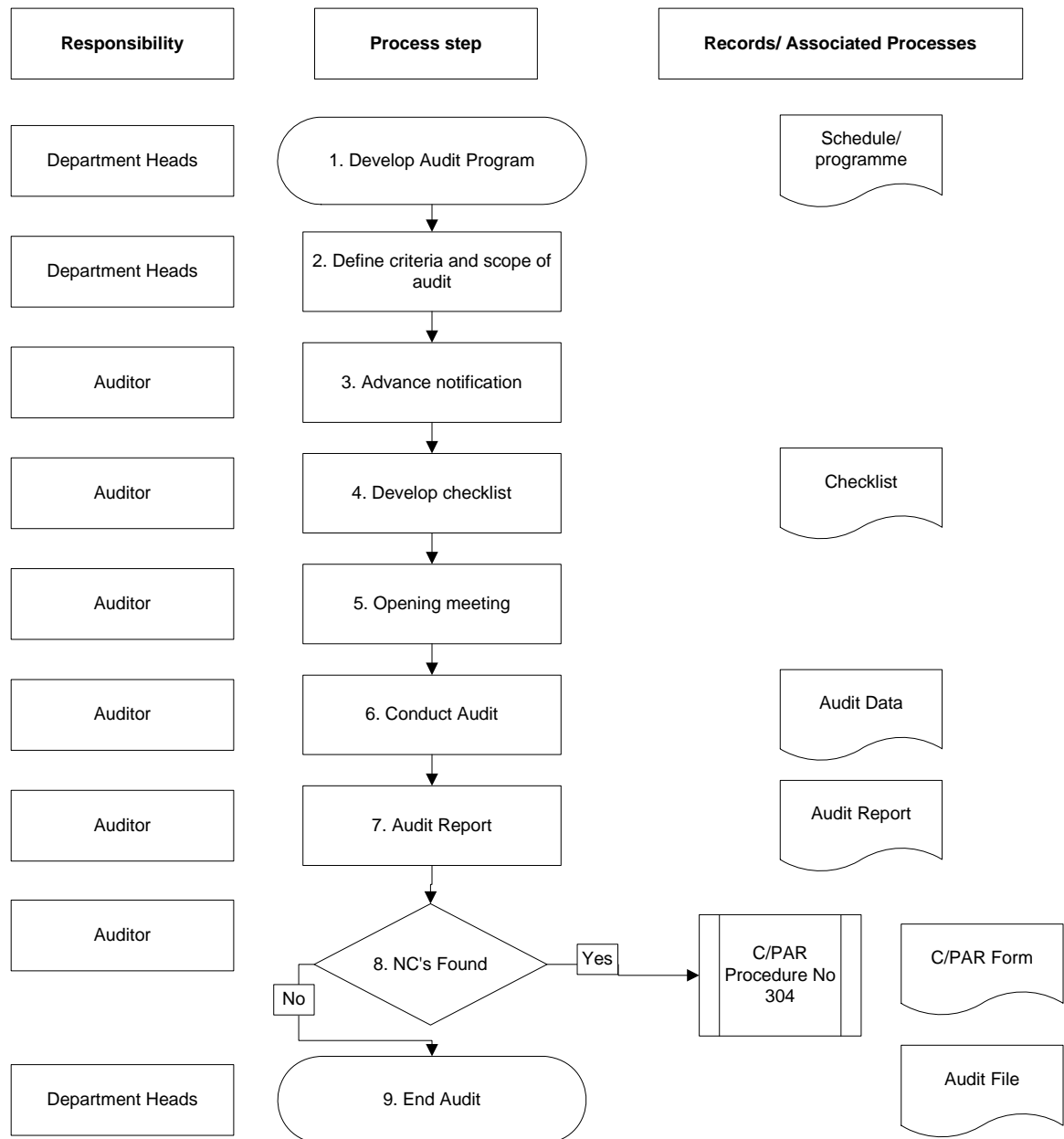
Person qualified and competent to conduct audits.

Nonconformity:

Nonconformity is a process that does not conform, to a quality system requirement.

PROCEDURE

The following flow chart provides an overview of the Internal Audit Process employed in the Organisation.



Process Notes

1.0 The audit programme is planned taking into consideration the status and importance of the processes and the areas to be audited, as well as the results of the previous audits. This schedule is updated annually and becomes a working document for the year in question.

2.0 See definitions

3.0 The auditor will afford the Auditee sufficient notification of the forthcoming audit.

- 4.0 The checklist should be a structured list of points to evaluate. It provides the auditor with a tool to gather evidence and provide an audit trail. Note: there is no specified checklist that must be used for internal audit purposed.
- 5.0 The opening meeting may be formal or informal introduction to the scope and criteria of the audit for the benefit of the auditee.
- 6.0 The auditor shall conduct the audit in a trustworthy and unbiased manner. Examples for consideration by internal auditing include:
- ❖ Existence of adequate documentation
 - ❖ Effectiveness implementation of processes
 - ❖ Identification of non conformance
 - ❖ Documentation of results
 - ❖ Opportunities for improvement
 - ❖ Assigned responsibilities and authorities
 - ❖ Performance results and expectations
 - ❖ Adequacy and accuracy of performance measurement
 - ❖ Improvement activities
 - ❖ Relationship with interested parties, including internal customers.
 - ❖ Use of information technology
- 7.0 The auditor shall complete an audit report. This form provides a summary of the results of the audit, non –conformities identified (and reference to associated corrective actions), opportunities for improvement/ recommendations and strengths of the activity being audited.
- 8.0 Audit findings or non conformities are documented through the Corrective and Preventative Process.
- 9.0 On completion of the previous steps, the audit file is completed and filed appropriately by the Auditor or Department Heads. The audit file consists of a completed Audit Summary sheet and also the checklist used during the audit.

References:

Corrective and Preventative action procedure no 304

Appendices:

Appendix 1 - Audit Summary Record

Audit No:	Areas Audited:
Auditor:	
Audit Scope and Criteria	
Audit Summary/ Conclusions:	
Recommendations/ Acknowledgements:	
Rectify obs/ Nc raised as listed above.	
No of corrective actions raised: _____ in total	Checklist enclosed yes/ no
Auditor:	Date:

Appendix 2 - Audit Schedule

[illegible]

Appendix 3 - Corrective and Preventative action

Action log no:	Originator:.	Date:
Department:	Dept. Head:	

1.Source *

Corrective Action	Preventative Action
Customer Complaints	Customer needs and expectations
Management Review output	Management review output
Internal Audit reports	Internal Audit reports
Relevant QMS documentation	Relevant QMS documentation
Output from data analysis	Output from data analysis
Employee suggestions	Employee suggestions

2.Issue Description *

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3.Root Cause Analysis *

4.Action To be Taken *

Responsibility	Target completion Date:

5. Verification of Effectiveness *

Signed: _____
Close out date: _____

* Attach additional documentation as required.