Dąbrowa Górnicza, 28 March 2024

INTERNAL AUDIT OF THE UNIVERSITY INTERNAL QUALITY ASSURANCE SYSTEM

§ 1 Scope and purpose of the procedure

1. The procedure is valid in all organizational units of WSB University..
2. The purpose of the audits is to verify whether individual activities within the selected area of university functioning are conducted in accordance with the designed standard.

§ 2 Key definitions

1. **Audit -** a systematic, independent and documented process of analyzing and evaluating a given area of University functioning.
2. **Auditor -** a person who conducts the audit.
3. **Corrective actions -** actions taken in order to eliminate non-compliance detected in the course of the audit procedure.
4. **Preventive actions -** actions taken to eliminate the cause of a potential non-compliance.

§ 3 Persons responsible for activities conducted as part of internal audits

1. The Rector is responsible for:
    1) approving the annual schedule of university internal audits,
    2) ensuring the resources necessary for the proper functioning of the internal audit system,
    3) appointing and recalling internal auditors.
2. Rector's Proxy for Education Quality is responsible for:
    1) planning and managing the schedule of university internal audits,
    2) notifying persons responsible for the audited area about the planned audit,
    3) disseminating university audit reports,
    4) assessing the effectiveness of corrective and preventive actions,
    5) coordinating off-schedule audits.
3. The person responsible for the audited area is responsible for:
    1) providing the team of auditors with the required documents,
    2) conducting post-audit activities.
4. The auditor is responsible for:
    1) implementing the audit in accordance with the audit plan,
    2) documenting non-compliance,
    3) maintaining the confidentiality of information obtained during the audit.

§ 3 Description of Conduct

1. Internal audits are planned in accordance with the schedule of internal audits (Annex 1).
2. The annual schedule of internal audits prepared by the Rector's Proxy for Education Quality is approved by the University Commission for Education Quality and approved by the Rector.
3. The Rector's Proxy for Education Quality, if necessary, may propose an audit that has not been included in the annual schedule.
4. The Rector appoints internal auditors.

5. In order to notify about the audit, the Rector's Proxy for Education Quality notifies the appropriate person responsible for the area subject to the audit.
6. The person responsible for the area being audited makes all necessary documents available to the audit team.
7. After the audit, the audit team prepares a report in which they describe the detected non-compliance and submits it to the Rector's Proxy for Education Quality.
8. For each identified non-compliance described in the report, corrective and, if possible, preventive actions are taken