សាកលវិទ្យាល័យ ពុទ្ធិសាស្ត្រ

UNIVERSITY OF PUTHISASTRA

គោរពខ្លួនឯង	គោរពអ្នកដទៃ	អភិវឌ្ឍសង្គម
Honor Self	Respect Others	Develop Society

Internal Audit Policy

Prepared by:

Full Name	Position	Signature
Mr. Sok Sarin	Internal Quality Assurance Manager	Date: 11/07/2025

Approved by:

Full Name	Position	Signature
Ms. Rien Samrithyda	Director of Engagement and Partnerships	Date: 14/July/2025

Approved by:

Full Name	Position	Signature
Professor Ian Rouse	President & Vice-Chancellor	Date: 14/7/2025

This policy is for:

All faculties and relevant departments

The latest version of this policy is available at:

In UP Shared Drive

Questions regarding this policy should be directed to:

Internal Quality Assurance Unit (IQAU)

1. *Purpose*

The purpose of this policy is to provide a roadmap about internal audit planning, implementation, and reporting at the University of Puthisastra (UP) to ensure accountability, fairness, and ongoing improvement served the purpose of the university's internal control, risk management, governance, and administration systems.

2. *Scope*

This policy is applied to all faculties and relevant departments at UP.

3. *Definition(s)*

Internal audit: A formal evaluation of processes, records, and practices to assess and ensure the compliances of the University's and external policies, standards, procedures and regulations.

4. *Principle(s)*

4.1. **Independence and transparency**: Internal auditors/assessors must be independent in all activities they audit. They must follow their clear objectives to provide accurate and fair assessment, along with actionable and achievable recommendations.

4.2. **Ethical standards**: Internal auditors/assessors have to maintain the highest standards of ethical behavior and integrity. Sensitive information/data must be kept confidential.

4.3. **Risk-based and systematic approach**: It is imperative for internal audits to be strategically planned and conducted following a risk-based approach. This approach is to ensure that high-risk areas are prioritized, and internal audits must be systematic, and aligned with the university's strategic objectives.

4.4. **Evidence-based decision making**: Findings, conclusions and recommendations from this audit must be based on reliable, relevant, and accurate evidence. Internal auditors/assessors have to demonstrate the adequate skills and qualifications in order to ensure the quality of audit outcomes.

4.5. **Continuous improvement**: Internal audit provides opportunities for enhancing processes, management, and effectiveness across the university.

4.6. **Accountability**: the IQAU must take full responsibility to conduct the annual audit with a comprehensive report.

5. *Process*

5.1. **Planning and preparation**

5.1.1. The IQAU develops an annual schedule for internal reviews and audits, getting all academic programs and administrative units audited at least once every year.

5.1.2. The schedule is approved by the President and shared with all relevant stakeholders.

5.1.3. The faculty or department is notified at least **four weeks** in advance of the review or audit. The notification will include the purpose and scope of the review/audit, the criteria and standards to be used, as well as the expected timeline and required documentation.

5.1.4. The key auditors include the Internal Quality Assurance Officer, Coordinators, and Manager, and the Director of Engagement and Partnerships. When needed, external auditors might be invited.

5.1.5. The IQAU prepares the list of participants (interviewees) and the questionnaire.

5.2. **Conducting the audit**

5.2.1. The IQAU reviews documents, including policies, procedures, and guidelines, academic curricula and syllabi, student records and assessment data, and financial and resource management records...etc.

5.2.2. The IQAU conducts one-on-one interviews, classroom observation, focus-group meetings, and surveys with key stakeholders, including but are not limited to lecturers, administrative staff, students, heads of faculties, and program coordinators.

5.2.3. The IQAU collects quantitative and qualitative data to assess against the IQA standards.

5.3. **Reporting**

5.3.1. The IQAU prepares a draft report after four weeks of completing the audit. The report includes data and information, review methods, and findings (strengths, areas for improvement, and recommendations for corrective actions and preventive actions) of all standards.

5.3.2. The draft report is shared with the auditee for feedback and clarification, with a required response within two weeks.

5.3.3. After incorporating feedback from the auditee, the IQAU finalizes the final report and submits it to the President within two weeks.

5.3.4. The IQAU meets with each Head of Unit and Department/Faculty to discuss the development of action plans aimed at addressing identified issues and implementing preventive measures to avoid recurrence.

5.4. **Managing and storing data and reports**

5.4.1. All documents and records related to the review/audit must be stored securely, and access to these documents should be restricted to authorized personnel only.

5.5. **Monitoring and evaluation for continuous improvement**

5.5.1. Upon receiving the final audit report, each faculty or department must develop a formal action plan to address comments, recommendations, and identified areas for improvement, as well as preventive measures. This action plan must be submitted to the IQAU within four weeks of the report submission.

5.5.2. The IQAU reviews the submitted action plans to ensure they are achievable and responsive.

5.5.3. The faculty or department must provide semesterly progress updates to the IQAU, showing what actions have been completed and any challenges faced.

5.5.4. The IQAU will check and alert the progress of the Action Plan every six months by reviewing submitted updates and conducting follow-up meetings or site visits if needed. If progress is slow or inadequate, the IQAU will report the issue to the President for further action.

5.5.5. The IQAU offers support and guidance to faculty or departments when needed, such as helping to revise documents or improve practices.

5.5.6. Once all actions are completed, the faculty or department must submit evidence (e.g., updated documents, meeting minutes, reports....etc.) to the IQAU.

6. Form(s)

6.1. Corrective action plan template
6.2. Tracking report template

7. References

University of Puthisastra. (2025a). *Internal quality assurance policy*.
University of Puthisastra. (2025b). *Internal quality assurance procedure*.

8. History of Revision

N°	Created	Version	Effective Date	Next Review	Changed Description
1	Establishment	0	15th July 2025	15th July 2028	All