

Work Instruction under SQM 3.1 Clause (ii)	DOCUMENTED PROCEDURE FOR INTERNAL AUDIT
Revision No.1	
Revision Date 18.11.2010	

1.0 Purpose

The purpose of this procedure is to define procedure for conduct of internal audit.

2.0 Scope

The scope of this procedure covers internal audit at apex as well as unit level.

3.0 Responsibility

Unit Level – Nodal officer at unit level.

Apex Level – Nodal officer at apex level.

4.0 Procedure

4.1 Frequency – The internal audit shall be carried out every six months and a schedule of audit shall be prepared in the following manner:

Name of Service Process	J a n	F e b	M a r	A p r	M a y	J u n	J u l	A u g	S e p	O c t	N o v	D e c

4.2 Audit Plan – To carry out the audit, an Audit Plan shall be prepared in the following format:

Name of Service Process	Branch to be audited	Name of Auditor(s)	Name of Auditee	Scope of Audit

1.3 Selection of auditor – An auditor should undergo a training course of 2-3 days on IS 15700 & Service Quality Manual. A certificate of the course completion shall be obtained by the auditor. Only those officers who have undergone the training or eligible for the conduct of internal audit. A list of internal auditors is maintained by the nodal officer at the unit and apex level.

4.4 Conduct of audit

- a) The auditor and the auditee shall mutually agree for the date and time of the audit to carry out the audit as per the audit plan.
- b) The auditor shall not audit once own work.

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- c) The auditor shall study all the relevant documents and prepare his/their own checklist for conduct of the audit. A checklist is provided in SQM 4.3.
- d) The auditor shall be aware of the IS 15700 requirement.
- e) The auditor shall maintain objectivity and impartiality during the course of internal audit.
- f) Auditee shall provide all cooperation in the course of internal audit.

4.5 Audit Report – After completion of audit, the auditors shall record their observations relevant to the particular Section/Auditee and prepare the audit report on the following points. The same alongwith the check list shall be submitted to the nodal officer.

- (a) Top Management commitment
- (b) Citizen’s Charter awareness
- (c) Complaint Handling timeliness
- (d) Resource Management effectiveness highlighting specific constraints
- (e) Understanding about documented procedure for documents
- (f) Effectiveness of Control of records as per the documented procedure
- (g) Effectiveness of Training
- (h) Internal Audit effectiveness
- (i) Management Review effectiveness
- (j) Improvements on Non conformities highlighted by audit

Non-Conformity (NC), if any, shall be given in the prescribed format. (Annexure ‘A’). Non-conformity shall be given quoting the relevant Service Quality Manual (SQM) or IS 15700 requirement as benchmarked or required and not met. The auditors observations other than the NC, shall be included in the audit report.

4.6 Correction and Corrective Action – The auditee shall take the correction and corrective action without any undue delay and inform the auditor for its verification. The date of correction and corrective action shall be recorded in the NC format.

4.7 Verification of correction and corrective action – The nodal officer shall arrange verification of correction and corrective action with the help of same auditor who has raised the NC or may verify himself and record the finding.

4.8 Summary Report – After conduct of all audits, the nodal officer at unit or apex level shall prepare a summary of NCs and present them in the Management Review Meeting.