
INTERNAL AUDIT WORK INSTRUCTION (PMS-W002)

Wenatchee School District

1.0 SCOPE:

- 1.1 This work instructions applies to the Internal Audit function and describes actions to be taken throughout the process of conducting internal audits.

**The online version of this
work instruction is official;
therefore, all printed versions
are unofficial copies.**

2.0 RESPONSIBILITY:

- 2.1 Lead Auditor

3.0 APPROVAL AUTHORITY:

- 3.1 Lead Auditor

4.0 DEFINITIONS:

- 4.1 None Required

5.0 PROCEDURE:

- 5.1 The Lead Auditor develops and maintains the Internal Audit Schedule for the school district. This audit schedule is maintained in a spreadsheet on the computer and updated as audits are completed.
- 5.2 When the audit schedule indicates that it is time to conduct an internal audit, the Lead Auditor shall notify the internal auditor(s) involved. The internal auditor(s) are then required to notify the area manager and schedule a mutually agreeable date and time to conduct the internal audit. The internal auditor(s) should keep the Lead Auditor informed of the scheduled date and time for the audit.
- 5.3 The internal auditor(s) shall then plan the internal audit by preparing a checklist for the area to be audited. The checklist is prepared by reviewing the applicable section(s) of the tier one manual, applicable procedure(s), and any work instructions associated with the area to be audited.
 - 5.3.1 The checklist/audit plans (direction of the audit, questions to be asked, etc.) are prepared by the internal auditor(s) prior to the start of the audit to ensure a thorough and focused audit.
- 5.4 The audit is then conducted according to the audit plan/checklist.
- 5.5 The internal auditor(s) shall complete the checklist by recording samples, audit findings, etc. in the appropriate sections on the audit checklist. In addition, an Audit Summary Report form is also completed and forwarded to the Lead Auditor.
 - 5.5.1 In the event that the internal audit uncovered nonconformities, then an Audit Corrective Action form is completed and forwarded along with the Audit Report and Audit Checklist.
- 5.6 The Lead Auditor shall review all forms and documentation received from the internal auditor(s) to ensure accuracy and completion of information. The Lead Auditor shall take appropriate action needed to correct any issues.

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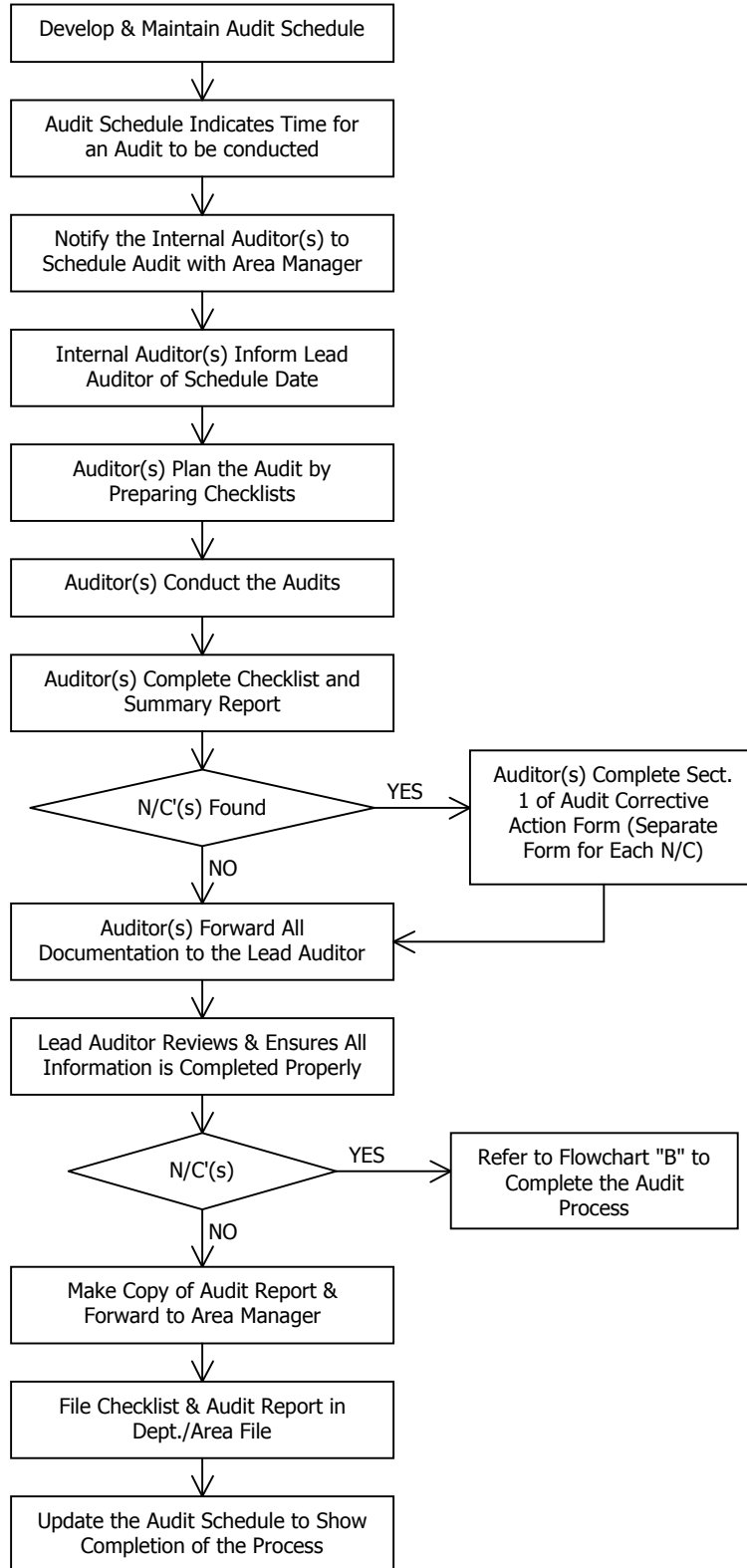
- 5.7 If there have been no nonconformances found during the internal audit, then the Lead Auditor shall make a copy of the Audit Summary Report, forward this copy to the area manager, and file the checklist and audit summary report in the appropriate file.
- 5.8 If there were nonconformances found during the internal audit report, then the Lead Auditor shall record the next available control number(s) from the Corrective Action Database (CADB) to the audit corrective action request form(s), record the control number(s) in the CADB and also on the audit summary report. A copy of the audit summary report is made and forwarded along with the audit corrective action requests to the area manager to take action.
- 5.9 Once the area manager completes the audit corrective action form, it is returned to the Lead Auditor.
- 5.10 The Lead Auditor shall review the corrective action plan and ensure that the action taken, or to be taken, will sufficiently address the nonconformity found.
- 5.10.1 If the corrective action plan is acceptable, then it is filed and flagged in the CADB awaiting a follow-up audit. The follow-up audit will be scheduled after a sufficient amount of time has passed and after the implementation date recorded on the corrective action form.
- 5.10.2 If the corrective action plan is not acceptable, the Lead Auditor shall work with the area manager to ensure a successful outcome to the situation and the follow-up will be conducted according to this section.
- 5.11 When it is time for the follow-up audit, the audit corrective action form is pulled from the file and an internal auditor is assigned to complete the follow-up audit. Once the follow-up audit is completed successfully, the internal auditor will complete the audit corrective action form and forward the form(s) to the Lead Auditor for filing.
- 5.11.1 If the follow-up is unsuccessful, the Lead Auditor will take action to ensure a successful outcome and complete the follow-up audit according to this section.
- 5.12 Once all steps are taken and the corrective actions are followed-up and acceptable, then the CADB is updated, the schedule is updated and all documentation is filed in the appropriate department/area file.

End of work instruction, flowcharts follow.

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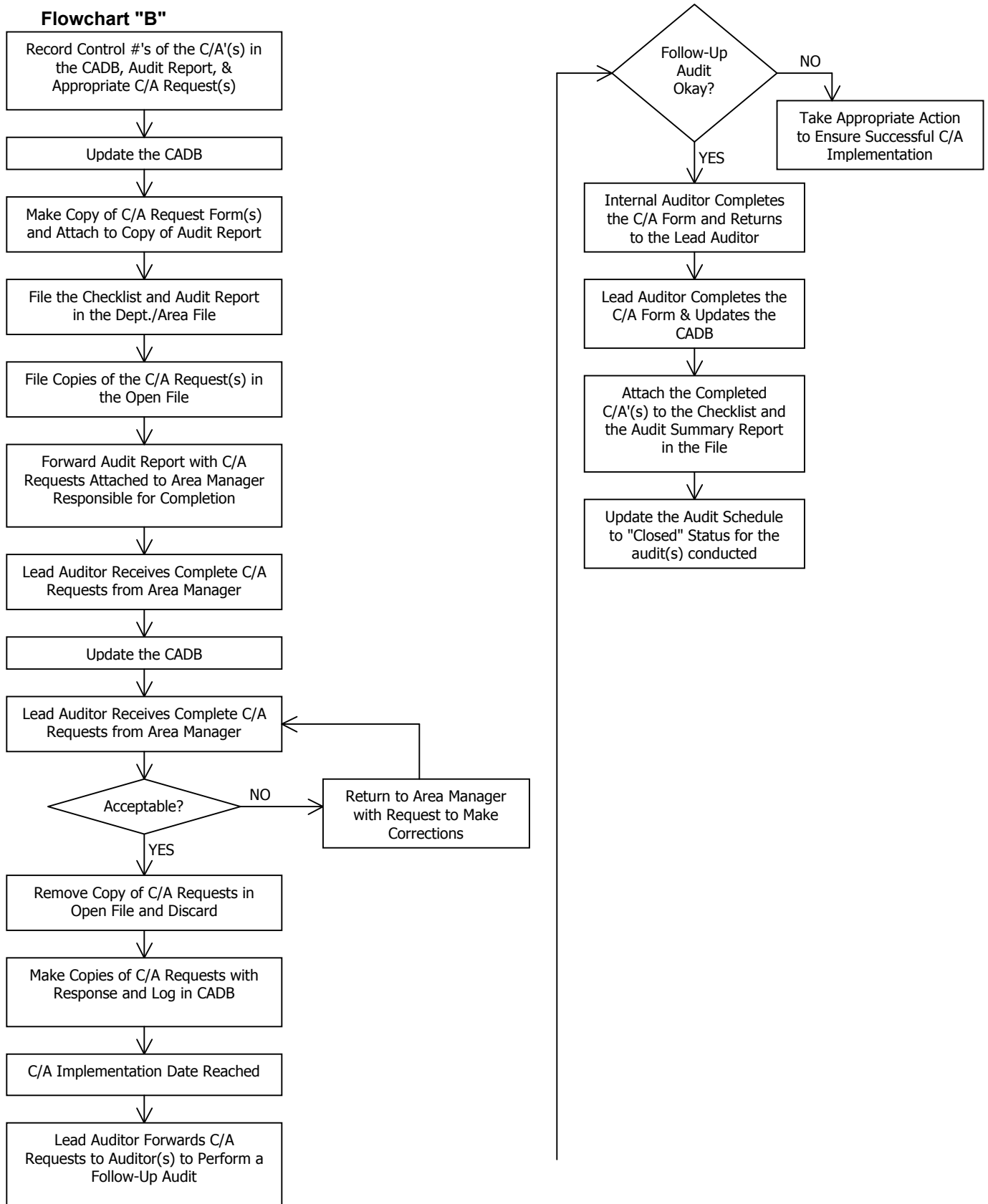
Flowchart "A"



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Flowchart "B"



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6.0 ASSOCIATED DOCUMENTS:

- 6.1 Internal Audit Checklists
- 6.2 Internal Audit Summary Report
- 6.3 Audit Corrective Action forms
- 6.4 Audit Schedule
- 6.5 Corrective Action Database (CADB)

7.0 RECORD RETENTION TABLE:

<u>Identification</u>	<u>Storage</u>	<u>Retention</u>	<u>Protection</u>	<u>Disposition</u>
Checklists, Summary Reports, Applicable C/A forms	Hard Copy in Filing Cabinet according to the Department/Area	Minimum of three (3) years	Not required	Discard as desired
Audit Schedule & CADB	Electronic database on network server	Ongoing	Electronic Back-Up	Maintain current schedule, Archive as necessary

8.0 REVISION HISTORY:

<u>Date:</u>	<u>Rev.</u>	<u>Description of Revision:</u>
06-Dec-01	A	Initial Release
08-Jan-02	B	Replaced references to log with CADB

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