

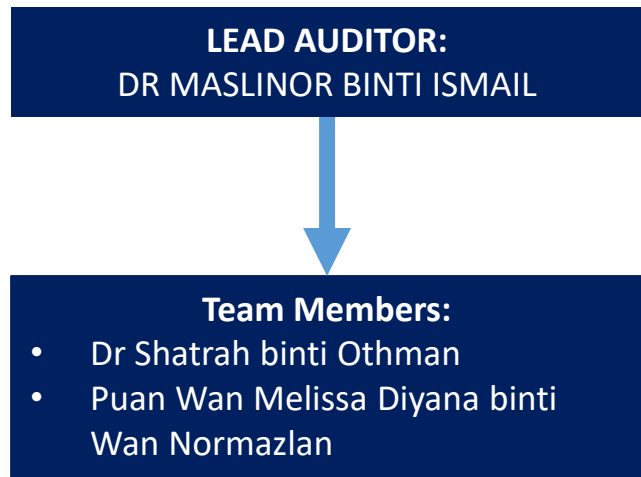
INTERNAL AUDIT OF FACULTY OF MEDICINE [FOM], UNIVERSITY MALAYA QUALITY & ACCREDITATION 2019

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INTERNAL AUDIT FOM [AS OF JANUARY 2019]



Definition of Internal Auditing:

“...an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.”

[A] INTRODUCTION

- This unit has been set up recently in January 2019 by Dean of FOM, University of Malaya.
- This unit will ensure that all departments, research centres and laboratories including dean's office, comply with the mission and vision of FOM in particular and UM in general, in order to systematically improvise the University Malaya operations.
- This unit will ensure compliance in view of quality and accreditation, of objective quality core process of PT01 (Teaching and Learning), PT02 (Research Management) and PT03 (Human Resource Management).
- Internal audit will determine whether the University's systems of controls, risk management, and governance, are adequate, and functioning properly to ensure:
 - Risks are identified and managed
 - Employees' actions are compliant with policies
 - Resources are acquired economically, used efficiently, and adequately protected
 - Investigations of fraud and employee misconduct will be conducted whenever necessary
 - Investigations of suspected fraudulent activities will be coordinated whenever necessary

[B] OBJECTIVES

- Provide an independent assessment on governance, risk management, and control processes

Oversight responsibilities for FOM, University of Malaya:

- Risk management
- Compliance program
- Internal controls
- Financial audit reporting
- Compliance with laws and regulations of University Malaya
- University, ministerial, state and federal audits and compliance reviews

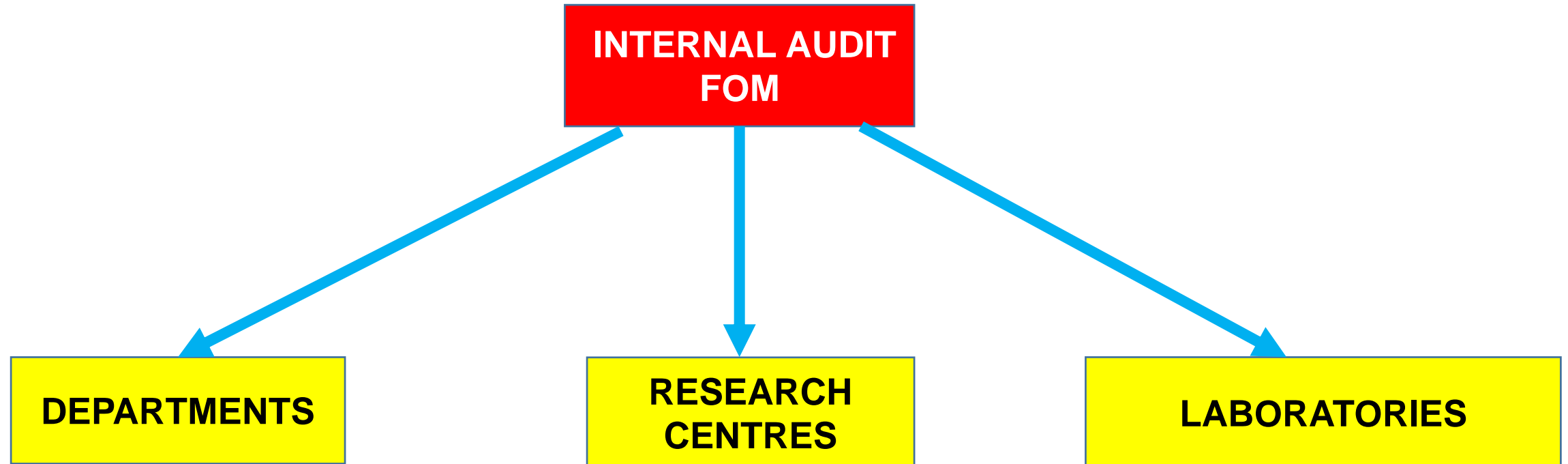
Independence

- Internal Audit Unit reports functionally to the Quality Manager of FOM, University of Malaya
 - Free from interference in determining the scope of internal auditing
 - Empowered to obtain the information needed
- Internal Audit Unit reports administratively to the Dean of FOM, University of Malaya

Authority of Internal Audit of FOM

- Established to perform a comprehensive internal audit function in FOM
- Has unrestricted access to all functions, records, properties and personnel of FOM (related to quality and accreditation)
- Communicates with dean's office, departments, research centres and laboratories; under FOM (related to quality and accreditation)
- Obtains the necessary assistance of personnel involved during audit
- Perform internal audit at least once per year (January-December)
- Involve in training of auditing/quality/accreditation at least once per year

Internal Audit of FOM, UM



Standards and Ethics

- Adhere strictly to the Code of Ethics as established by the Malaysian Internal Auditors body.
- Abide by applicable standards made by Malaysian Internal Auditors body.

[C] Guidelines/ Training materials/Slides/ Forms to be downloaded

- To be updated later