POLICY & STANDARD OPERATING PROCEDURE FOR INTERNAL & EXTERNAL ACADEMIC & ADMINISTRATIVE AUDIT

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Prepared By	:	Associate Dean, IQAC
Reviewed By	:	Associate Dean, IQAC
Approved By	:	Director & Campus Director, AMGOI

1. Purpose

The purpose of this Policy is to establish a systematic and transparent framework for conducting Academic and Administrative Audits (AAA) at Ashokrao Mane Group of Institutions (AMGOI). The audit shall assess the effectiveness, compliance, quality, and continuous improvement of academic, research, student-support, infrastructure, administrative, financial, and governance processes. It shall promote evidence-based review, accountability, good practices, and timely corrective and preventive action.

2. Objectives

The objectives of this Policy are to:

1. Assess the quality and effectiveness of teaching-learning, assessment, curriculum implementation, research, and student-support processes.
2. Review compliance with applicable statutory, regulatory, university, autonomous-institute, and institutional requirements.
3. Evaluate the effectiveness of administrative systems, governance, human resources, finance, infrastructure, library, laboratories, and ERP-related processes.
4. Identify strengths, good practices, gaps, risks, and opportunities for improvement.
5. Promote a culture of quality assurance, transparency, accountability, and continuous improvement.
6. Verify the adequacy, authenticity, and traceability of records and supporting evidence.
7. Ensure that audit observations are addressed through time-bound corrective and preventive actions and an Action Taken Report (ATR).
8. Provide inputs for IQAC planning, institutional quality reports, strategic planning, and accreditation-related documentation.

3. Scope

This Policy applies to all departments, programmes, centres, cells, committees, and academic and administrative units of AMGOI.

4. Policy Guidelines

Any audit conducted within the Institute, whether at the Institute Level or Department Level, must strictly follow this Policy and Standard Operating Procedure.

A. Constitution of the Audit Committee

The Academic & Administrative Audit Committee shall be constituted by the Director/Campus Director in consultation with the Dean, IQAC. The committee may include internal members and external subject experts/auditors, as considered appropriate. The composition, tenure, audit scope, and responsibilities shall be communicated through an official order.

B. Independence and Confidentiality

Auditors shall conduct the audit objectively, fairly, and professionally. Members shall disclose any actual or potential conflict of interest. Audit evidence and records shall be handled confidentially and used only for authorised institutional quality-assurance purposes.

C. Audit Planning and Schedule

IQAC shall prepare an annual or periodic audit plan in consultation with institutional leadership. The plan shall identify the audit scope, criteria, departments/units, audit team, schedule, reporting requirements, and follow-up process. The schedule may be revised with approval of the competent authority.

D. Audit Criteria and Evidence

The audit shall be based on applicable institutional policies, approved procedures, academic regulations, statutory or regulatory requirements, university/autonomy requirements, and approved quality indicators. Departments and units shall provide accurate, complete, verifiable, and appropriately indexed records. Findings shall be supported by objective evidence.

E. Audit Methodology

The audit may include review of documents and records, interaction with Heads of Departments and coordinators, interviews with relevant staff and stakeholders, verification of physical facilities, sampling of records, and review of data in institutional systems. The audit shall focus on compliance, effectiveness, outcomes, and opportunities for improvement.

F. Audit Findings and Reporting

Findings shall be recorded clearly as commendable practices/strengths, conformities, observations, non-conformities, and opportunities for improvement, as appropriate to the approved audit format. Each finding shall identify the relevant criterion, objective evidence, and required action where applicable. The audit team shall submit its report to IQAC and the competent authority within the prescribed timeline.

G. Corrective and Preventive Action

The concerned HOD/unit head shall analyse audit findings, identify root causes where relevant, propose corrective and preventive actions, assign responsibility, and specify target dates. IQAC shall monitor the implementation and verify the evidence submitted. Unresolved or overdue actions shall be escalated to the competent authority.

H. Follow-up and Continuous Improvement

IQAC shall review the status and effectiveness of actions taken. Audit outcomes shall be used for institutional planning, improvement of academic and administrative processes, sharing of good practices, and preparation of relevant quality and accreditation reports.

I. Documentation and Record Retention

IQAC shall maintain controlled records of the committee constitution, audit plan and schedule, audit criteria/checklists, departmental submissions, attendance and meeting records, evidence reviewed, audit reports, action plans, ATRs, follow-up verification, and closure of findings. Records shall be retained in accordance with institutional record-retention requirements.

5. Roles and Responsibilities

A. Director / Campus Director

- Approve the constitution and scope of the Audit Committee and provide strategic direction.

- Approve the audit plan and schedule, where required.
- Review significant findings, systemic issues, and overdue actions.
- Provide necessary administrative support for implementation of improvement measures.

B. Dean, IQAC

- Coordinate the planning, scheduling, implementation, and monitoring of the audit process.
- Prepare the audit calendar, formats, checklists, and instructions in consultation with the competent authority.
- Coordinate with external auditors and internal departments/units, where applicable.
- Ensure collection and controlled maintenance of audit records and reports.
- Monitor corrective actions, obtain ATRs, verify closure evidence, and escalate delays.
- Compile audit outcomes for IQAC review and institutional quality reports.

C. Audit Committee / Auditors

- Review records and conduct audit activities objectively against defined criteria.
- Maintain confidentiality and declare conflicts of interest.
- Record findings supported by verifiable evidence and discuss them with the concerned unit for factual clarification.
- Submit the audit report within the approved timeline and recommend practical improvement actions.

D. Heads of Departments / Unit Heads / Coordinators

- Nominate a coordinator for audit-related communication and documentation.
- Submit complete, accurate, and indexed records within the notified timeline.
- Facilitate meetings, interviews, and verification of facilities and records.
- Prepare action plans for findings, implement approved actions, and submit evidence-based ATRs.

E. Faculty and Administrative Staff

- Cooperate with the audit team and provide accurate information and records when requested.
- Implement assigned corrective actions and contribute to process improvement.

6. Review and Revision of Policy

This Policy shall be reviewed once every three years, or earlier if required by institutional requirements, quality initiatives, or recommendations of the IQAC. Any amendment to this Policy shall be processed through the IQAC and shall become effective only after formal approval by the Director & Campus Director.

7. Annexures/Supporting Documents

- Annual Academic & Administrative Audit Plan and Schedule.
- Audit Committee Constitution/Appointment Order.
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- Audit Checklist and Evidence Verification Format.
- Audit Observation
- Corrective and Preventive Action Plan format.
- Action Taken Report (ATR)

- Final audit report.
- Applicable institutional policies, academic regulations, statutory/regulatory requirements, and IQAC quality records.
- Any additional format, checklist, template, certificate, external permission, or supporting document prescribed by IQAC from time to time.

8. Standard Operating Procedure (SOP)

1. The Director/Campus Director, in consultation with Dean, IQAC, shall approve the constitution of the Audit Committee and define its scope and responsibilities.
2. IQAC shall prepare the audit plan, criteria, checklist, schedule, reporting format, and timelines.
3. IQAC shall notify all concerned departments/units of the audit schedule, documentation requirements, and submission deadlines.
4. Each department/unit shall prepare its self-assessment report and submit indexed supporting evidence within the prescribed timeline.
5. IQAC shall review the completeness of submissions and communicate any missing information for rectification before the audit, where feasible.
6. The audit team shall conduct the audit through document verification, discussions/interviews, sampling, and physical verification as applicable.
7. The audit team shall record findings with reference to audit criteria and supporting evidence. Factual clarifications may be obtained from the concerned department/unit.
8. The audit team shall submit the audit report to IQAC/competent authority within the notified timeline.
9. IQAC shall communicate relevant findings to the concerned HOD/unit head and request a time-bound action plan, including responsibility, target date, and evidence of completion.
10. The concerned department/unit shall implement actions and submit an Action Taken Report (ATR) with supporting evidence.
11. IQAC or the designated audit representative shall verify the submitted evidence and record each action as closed, partially completed, or pending, with reasons and revised timelines where necessary.
12. Significant, repeated, or overdue findings shall be placed before the Director/Campus Director for appropriate directions.
13. IQAC shall maintain a consolidated audit register showing findings, action owners, deadlines, ATR status, verification, and closure.
14. Audit outcomes, recurring gaps, good practices, and improvement measures shall be reviewed in IQAC meetings and incorporated into institutional quality-improvement planning.
15. At the end of the audit cycle, IQAC shall prepare a consolidated report and use the findings to improve the next audit cycle.

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