

Audit procedure outline

Stage of the audit	Timeline	Activities/documents	Stakeholders
Requirements for initiating audit procedure	- 6 months prior to the calendar year in consideration	Drafting of the annual plan/ The annual audit plan	ASHE AC adopts → MB approves → Rectors' Council and Council of Universities and University Colleges of Applied Sciences are informed
Stage I Planning	- 4 months prior to the visit	Individual agreements on audit Drafting of flow-chart/ Flow-chart Appointment of ASHE coordinator/ Decision Proposal for the appointment of the members of Committee/ Decision	ASHE → appointed HEI ASHE ASHE → HEI and Audit Committee Accreditation Council → HEI, candidates for members of the Audit Committee
	- 2.5 months prior to the visit	Decision on appointment of the Committee Agreements with members of the Committee Conflict of Interest Statement Confidentiality Statement	ASHE → members of the Audit Committee Accreditation Council Coordinator → members of the Audit Committee
Stage II Audit	- 2 months prior to the visit	Documents HEI → ASHE → → Committee ASHE documents → HEI and Audit Committee	HEI → ASHE/ coordinator → Audit Committee ASHE/coordinator → Audit Committee and HEI
	- 1 month prior to the visit	1 st meeting of the Audit Committee / selection of president, Programme of the visit , list of observations, additional documents, type of report	Audit Committee → ASHE/ coordinator → HEI
	Day 0 – Visit	All activities according to the programme of visit, discussion between the members of the Committee, observations, conclusions, recommendations/ report outline , briefly informing the HEI management of the results	Audit Committee → HEI coordinator
Stage III Report	+ 1 month after the visit	Audit report	Audit Committee → AC
	+2 months after the visit	Report adopted	AC → HEI + Audit Committee
	+3 months after the visit or +2.5 months after the visit + 15 days after the appeal	HEI's official response + plan of activities for the follow up or HEI's appeal Committee's official response to the appeal	HEI → ASHE → Audit Committee HEI → ASHE → Audit Committee → AC
	+ 3 months after the visit + 4 months after the visit	Appointment of the appeal committee Appeal committee's assessment → AC → Decision	AC → Appeal Committee Appeal Committee → AC → Audit Committee and HEI
Stage IV Follow-up	+ 9 months after the visit or + 10.5 months after the visit	HEI submits report on follow up activities that have been carried out	HEI → ASHE → Audit Committee
	+ 10 months after the visit or + 11.5 months after the visit	Writing of a Final report	Audit Committee → AC
	+ 10.5 months after the visit or + 12 months after the visit	Adoption of a Final report/Decision and publishing of report on ASHE web-site	AC → HEI ASHE (web-site)