

# Self-audit regulations

Establish 1983. 7. 7  
Full revision 2011. 12. 13  
Revision 2022. 2. 25

## Article 1 (Purpose)

The purpose of this regulation is to establish the standards, implementation methods, and other necessary matters for the self-audit of Ajou University (hereinafter referred to as "the University").

## Article 2 (Definitions)

The definitions of the terms used in this regulation are as follows.

1. "Self-audit" (hereinafter referred to as "audit") means the act of identifying the University's business operations, reviewing and analyzing the appropriateness of the operation of the University's policies at all stages, and preparing measures to correct or improve them.
2. "General audit" means an audit conducted on all office affairs.
3. "Special audit" means an audit conducted when improvement is required in a particular business operation or when there is a fact of violation or a risk of occurrence.

## Article 3 (Scope of Application)

This regulation shall apply to self-audits, except where there are separate special provisions.

## Article 4. Purpose of Audit

The purpose of the audit is to identify and correct or improve any irrationalities in the operation and system of each department, so that the head of each department can effectively manage their respective duties.

## Article 5. Types of Audit

Audits are divided into general audits and special audits.

## Article 6. Number of Audits

- ① General audits are generally conducted once a year at the beginning of each fiscal year, but may be conducted taking into account the situation within the school, and may be replaced by audits conducted by the corporation.

- ② Special audits are conducted by the President when necessary, for a particular department or field.

#### **Article 7. Contents of Audit**

Audits are conducted on the following matters:

1. Personnel management of faculty and staff
2. Academic management
3. Accounting and property management
4. Facility management
5. Other matters related to the handling of various school affairs

#### **Article 8. Establishment of Audit Plan**

The head of the Audit Department shall establish an audit plan that includes the following items before conducting an audit.

1. Purpose and necessity of audit
2. Audited department
3. Type of audit and audit items
4. Method of audit
5. Time and duration of audit
6. Other matters necessary for conducting an audit
- 7.

#### **Article 9. Organization of Audit Team**

- ① An audit team shall be organized when an audit is conducted.
- ② The audit team shall consist of a team leader and auditors. The team leader and auditors shall be appointed by the President upon recommendation by the head of the Audit Department from among the faculty and staff of the school who have knowledge and experience in the work of the audited department and the method of audit. However, experts or employees of the school or corporation may be appointed as auditors for matters requiring specialized knowledge.

#### **Article 10. Detailed Plan for Audit Implementation**

The team leader of the audit team shall make sufficient preparations, such as determining the audit points before conducting an audit, collecting data in advance, and preparing a detailed plan for implementing an audit.

#### **Article 11. Audit Notification**

When an audit is to be conducted, the audited department shall be notified of the audit items, audit schedule, etc., 7 days before the scheduled date of audit, unless there is a special reason.

#### **Article 12. Prevention of Duplicate Audits**

Unless there is a special reason, the self-audit plan shall exclude matters that have already been audited by the supervisory government agency or corporation, and the report of the audit results that have already been conducted shall be utilized if necessary.

#### **Article 13. Report of Audit Results**

- ① The team leader of the audit team shall submit a summary of the audit results to the President within 7 days after the completion of the audit.
- ② The report of audit results shall include the following items: audit items, pointed out items, supporting documents, improvement and improvement items, and the opinion of the audit team leader.

#### **Article 14. Disposition of Audit Results**

- ① For those who have demonstrated creativity as a result of the audit, a reward shall be given, and for those who have been pointed out, measures shall be taken unless there is a special reason.
- ② The disposition of audit results pointed out as a result of the audit is divided into personnel, administrative, and financial measures.
  1. Personnel measures refer to measures such as accusation, dismissal, disciplinary action, transfer, and written apology.
  2. Administrative measures refer to measures such as correction, attention, improvement, and others.
  3. Financial measures refer to measures such as compensation, recovery, confiscation, refund, reduction, or re-construction.
- ③ The disposition standards of the preceding paragraph shall be applied to the disposition standards of the Ministry of Education's audit results disposition regulations.

#### **Article 15. Objection and Other Matters**

- ① If the audited department has an objection to the disposition of the audit results, it may file an objection to the head of the audit department within 14 days from the date of notification of the audit results, clearly stating the reason. (Added 2011.12.13)

- ② When the audit department receives an objection in accordance with paragraph 1, it shall promptly review and take necessary measures. (Added 2011.12.13.)

**Article 16. Submission of Improvement Proposals**

- ① The head of each department may submit opinions to the head of the audit department in charge of improving the relevant business.
- ② The head of the audit department in charge, upon receiving the improvement opinion of the preceding paragraph, shall review it and report it to the president.

**Article 17. Enforcement Regulations**

The president shall separately determine the necessary matters for the implementation of this regulation.

Supplement

This regulation shall come into force on July 7, 1983.

This regulation shall come into force on December 13, 2011.

This regulation shall come into force on February 25, 2022.