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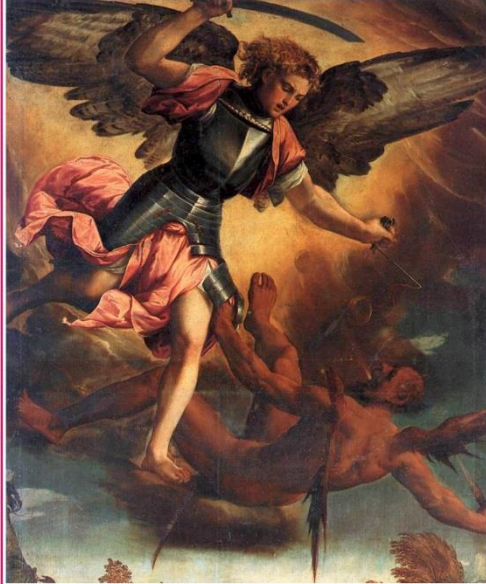
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Sample for the Inner Control on the Quality In Accordance With Standard

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Abstract

The aim of the research is to design a proposed model for internal quality audit in accordance with ISO 19011:2011 via comparative qualitative research methods. As a result, the objectives of the company was not documented at the level of each department or division in the company, but the general goals of the company as a whole were documented. In conclusion, ISO 19011:2011 for quality enables the auditor to know the strengths and weaknesses of the quality management system and thus identify the preventive and corrective measures and areas of improvement.

Keywords: Internal, Control, Quality, ISO, Standard.

Muestra para el control interno sobre la calidad según norma

Resumen

El objetivo de la investigación es diseñar un modelo propuesto para la auditoría de calidad interna de acuerdo con ISO 19011: 2011 a través de métodos de investigación cualitativa comparativa. Como resultado, los objetivos de la empresa no se documentaron a nivel de cada departamento o división de la empresa, pero se documentaron los objetivos generales de la empresa en su conjunto. En conclusión, ISO 19011: 2011 para calidad permite al auditor conocer las fortalezas y debilidades del sistema de gestión de calidad e identificar así las medidas preventivas y correctivas y las áreas de mejora.

Palabras clave: Interno, Control, Calidad, ISO, Estándar.

1. INTRODUCTION

The problem of research is that some economic units in the transport sector do not adopt ISO 19011 when conducting an internal audit of quality, thus making it difficult to diagnose mistakes in internal auditing, as well as being unable to make proposals to address these mistakes. The importance of the research is to focus on the positive results of ISO 19011 when conducting an internal quality audit in accordance with an integrated right scientific methodology that achieves the purpose of diagnosing the gap between the actual reality of the quality management system in the unit and the requirements of ISO 9001 and thus identify errors and inconsistencies between those requirements and the development of corrective and

preventive measures in the case of any gap shown through the comparison.

The aim of the research is to design a proposed model for internal quality audit in accordance with ISO 19011 when conducting internal quality audits to identify deficiencies and imbalances between the actual reality applied in the economic unit and the ISO 9001, measuring the gap and identifying opportunities for improvement. Quality control applied as an internal assessment in accordance with International Standard ISO 19011: 2011 is an effective tool for measuring the effectiveness of the quality management system and an indicator for predicting continuous improvement in the future. Spatial Limits: The General Company for Private Transport Management, which is one of the Ministry of Transport's companies located in Baghdad, has been chosen as a public transport company that has ISO 9001: 2008 certification from the UAE LMS Company and approved by ARCA British Company. Time Limits: From 01/01/2016 to 31/12/2016.

2. THEORETICAL BACKGROUND OF RESEARCH

Quality is now a key factor in the evaluation of economic units, their level and the maintenance of their performance. Therefore, the internal control of quality is the means of senior management to ensure that the quality management system is implemented in a manner that leads to the achievement of its objectives effectively and efficiently. The departments in the economic units are keen to implement the

internal control work of the quality management system to evaluate the reality of the situation and to detect the implementation gaps in cases of defect or lack of conformity and the consequent taking corrective and preventive measures necessary in order to ensure the conformity of the quality management system implemented for what was planned in advance or to create opportunities For the continuous improvement of the system in terms of cost, time and effort or as a requirement to obtain certificate of conformity of (Yousef, 2007).

The US Internal Auditors Association defined internal control as a function performed by staff from within the project, which includes the critical examination of procedures, policies and ongoing evaluation of management plans, policies and control measures to ensure the implementation of these administrative policies. ISO 19011: 2011 defines internal quality control as an independent standard test to determine whether the activities of management systems and their results are in line with planned and targeted measures and actions. These procedures are carried out efficiently and are capable of achieving the planned objectives. ISO 9001: 2008 defines internal quality control as the methods and operational activities used to achieve quality requirements. Deming and Juam govern the quality through the suitability, usability or purpose for which it is found.

There have been many developments in the business environment that have led to more internal control requirements. Compliance with standards has become a requirement for internal control. As it is necessary to comply with the standards of ISO-9001 quality, which indicates the increase of internal control role in all

changes that occur within the economic unit and should be noted that the quality certificate (ISO-9001) did not address the quality related to the final product of the unit or the quality of services; However, these standards have focused on the procedures and methods of documentation in the administration that allow the achievement of quality standards.

Although there is no direct involvement of the internal auditor in many cases in the development of quality standards in the unit, the internal auditor should know the requirements of quality standards and documentation, and he plays an important role by giving a degree of autonomy quality standards for unity and on the other hand, the auditor can help the unit to conduct a formal examination of the quality system and give feedback and suggestions on how to improve this process. The unit who obtained ISO 9001 certification must develop an internal quality audit system designed to verify that quality activities conform to the planned arrangements; to determine the degree of effectiveness of the quality system, the aim of internal quality control (internal quality audit) is to check the conformity with the documented quality management system (Alomri & Abdul, 2006; Mardani & Fallah, 2018).

3. DESIGN OF A PROPOSED MODEL OF INTERNAL QUALITY AUDIT UNDER ISO 19011

The private transport activity is a service activity for the transport of passengers, which is a fundamental pillar of development

and infrastructure and has a clear impact on the life of the citizen, which is an important means of increasing reliance on it from year to year and perhaps the obvious reason for the increased dependence or need is the flexibility and high response to meet the needs of the transport of individuals, the importance of transport by means of cars come through easy and fast interconnect between dispersed geographical areas which is often difficult for other means to achieve the process of communication with the same flexibility enjoyed by cars, so that the activity of management, regulation and control of private transport is important for the provision of garages and lines for the work of these cars and the organization of movement inside and outside the country (Aichiouni, 2005; Peranginangin et al., 2019).

The results of the internal audit or internal control of the quality management system indicated that the cases of nonconformity reached the highest level on item 7-5-1 the work instructions and standard procedures reached 34 cases of non-conformity and the lowest case of non-conformity on item 6-4 working environment. The total cases of non-conformity amounted to 49 cases of non-conformity and note that all cases of secondary non-conformity can be corrected by taking corrective action for each case of non-conformity. The audit report will be as follows (Yang et al., 2019; Soo et al., 2019):

Name of the Department: The General Company for the Department of Private Transport	Internal Quality Audit Report No. (1)	No./ Date: /
1 - Audit Objectives: Audit the quality management system and discover the areas of improvement.		

2 - Audit area: Organizational and functional units: All sections of the company headquarters.
3. Head of the audit team:----- Senior Management Representative:-----
4- The location of the audit and its time at the site: the company's headquarters in Baghdad for the period from 28/2 to 3/3/2016
5. Auditing Standard: ISO 9001: 2008
6. The representative of the auditor:----
7. Audit findings: 8. The tasks excluded from the quality management system are identified in Section 3.7.3 Design and Development. 9. Some of the paragraphs in the work instructions of the sections were not documented; <ul style="list-style-type: none">• Department of computer -periodic maintenance of computers• Legal Section - There is no special folder for keeping completed contracts• Division of Stores - The sudden inventory cases were not documented and no copy of them exists• Engineering Section - There is no form for regular maintenance of buildings and electrical appliances• Human Resources Section - There is no indexation of personal staff• Audit Department - Not to check the monthly audit balances performed by the Finance Department in violation of the rules of procedure.

Figure 1: The audit report

1. There are some departments are not familiar with the policy of quality are the department of accounting, legal, stores, human resources, financial and audit.

2. The work environment is not appropriate in the Division of Stores and Planning and Follow-up Section.

3. Sections and divisions did not comply with the standard working instructions and standard procedures, as the cases of non-conformity of item 5.17 were as follows:

Department or Division Name	Number of Non-Conformity Cases
Quality Division	3
Computer Department	6
Legal Department	2
Division of Stores	5
Department of Planning and Follow-up	4
Human Resources Department	1
Financial Department	4
Engineering Department	1
Department of Property and Real-Estates	2
Department of mechanics	1
Division of Citizen Affairs	1
Audit Department	1
Media Division	1

Table 1: Department or Division Name and Number of Non-Conformity Cases

4. The company did not prepare awareness and training programs to meet the requirements and problems of quality.

5. The objectives of the company was not documented at the level of each department or division in the company, but general goals of the company as a whole was documented.

6. The Company did not periodically review the requirements of the proper working environment.

7. Audit Conclusions: It is required to implement the required preventive and corrective measures as well as making improvements

8. Areas not checked: None

Different views between the audit team and the auditor.

There is a division in the Human Resources Department (Planning Division) whose work instructions have not been documented. In addition, there is a division in the planning and follow-up department of the same name (Planning Division) whose work instructions have not been documented.

In witness whereof, in the audit report, the researchers proved the hypothesis of research that: ((Internal quality control applied as an internal assessment in accordance with International Standard 19011: 2011 is an effective tool for measuring the effectiveness of a quality management system and is effective for predicting continuous improvement in the future)).

10. Planning

A. Put Timetable of Internal Audit

NO:	Division	The Procedure checks it	The timing of the Audit
			Months of the Year

			1	2	3	4	5	6	7	8	9	10	11	12

Figure 2: Timetable of Internal Audit

Head of quality Auditors..... Top Management
 Authentication.....

We note from Figure (2) the internal audit schedule that the first column represents the sequence of sections and divisions covered by the audit. The second column is the name of the section or the inspected division and the third column is the checked and documented procedure (the quality procedures or the work instructions). The fourth column represents the timing of the implementation of the internal audit procedure and is prepared by the chief auditors and approved by a senior management representative (Indriastuti, 2019; Saa et al., 2017).

B- Put an internal audit plan

No. Audit	Audit Period	The auditor activity	Head of Auditors	Audit area	
-----	End of month- ----- The beginning of the month-- ---		----- -	Quality Management System	
				Checker it	

History---- --			Auditors		Notes
				Checker it	

Figure 2: internal audit plan

Figure (3) above, the audit plan to prove the audit number, date and time, the names of the auditors and the name of the audited activity (quality procedures or work instructions), the auditor, and the name of the department or division is mentioned here as well as the field of audit and observations including who will be the leader of Audit team and finally the name and signature of the chief quality auditors and the approval of the senior management representative.

2-Preparation and processing

Notice the sections covered by their activities by checking the quality

To / Department.....

We would like to inform you that the internal audit process in your department will be as follows:

Audit date.....		
Duration.....		
Audit members		
1-Member	2-Member	3-Head of Auditors
Activities covered by auditing.....		
.....		
Thank you for your cooperation with us		

Figure 4: Internal Audit Notice

Head of quality auditors..... Authentication of senior management representative

Table (4), the Internal Audit Notice that the Division or department is notified of the internal audit date (date, time, audited

activity and auditors' names at least one week prior to the commencement of the internal audit process).

3- Implementation of internal control

A. Preparation of the Checklist: When conducting an audit, the auditors are prepared in cooperation with the chief auditors of the check list

No. Audit.....			
Audit Date.....			
Standard Audit.....			
Activities audited.....			
The auditors in charge of audit.....			
Item number in specification	Requirements format questions	Matching case	Auditor's Notes

Figure 5: check list

Name of the checker..... Date.....

Signature.....

Head of Quality Auditor's support.....

Senior Management

Authentication.....

Figure (5), Checklist showing requirements in question form and according to the terms of the standard; In case of compliance with these requirements, the auditor shall put (√) mark and in the case of

non-conformity, the auditor shall put(x) mark and verify the observations that are observed during the internal audit.

No. Audit.....
Non-match number.....
Standard Audit.....
Audit area.....
Cases of non-conformity: Secondary..... Home.....
Description of the status of non-conformity:
The reason for the case of non-conformity:
The name and signature checker on it.....
Name and signature of the auditor.....
The proposed act corrective.....
Proposed preventive action.....
Follow-up corrective action.....
Date of closing the nonconformity case.....
Evaluate the effectiveness of corrective action.....
Evaluation Date.....
The signing of the senior management representative.....

Figure 6: Nonconformity Cases For

1. after the implementation of internal control:

A. The preparation of the internal audit report of the final output of the audit process includes monitoring, evaluation and effectiveness.

The number and date of the report:	
Previous report number	
The section	
Audit area	
Audit Date	
Auditors	
The current audit summary:	
The opening interview:	
Audit process:	
Final interview:	
Follow up:	
Chairman of the Audit Team Name..... the signature.....	

Figure 7: Internal Audit Report

Upon implementation of the internal audit of the company's headquarters, the total cases of non-conformity 49 cases.

According to item specification ISO 9001 : 2008	Total	Cases of non-conformity of media Division	Cases of non-conformity audit department	Cases of non-conformity Division of Citizens Affairs	Cases of non - conformity mechanisms section	Non-conformity property department	The case of non-conformity Office of the Director General	Non-conformity engineering section	Non - compliance financial section	Nonconformities Section Contracts	Cases of non-conformity HR department	Cases of non-conformity planning section	Cases of non-conformity department store	Nonconformities Legal Section	Accounting department nonconformities	Non-conformance quality department
4.3.4 adjust the records	6	-	1	-	-	-	-	1	-	-	1	-	1	1	1	-
5.3 Quality policy	7	-	1	-	-	-	-	1	1	-	1	-	1	1	1	-
6.4 Work Environment	2	-	-	-	-	-	-	-	-	-	1	-	1	-	-	-
7.5.1 standard work instructions and procedures	34	1	3	1	1	2	-	1	4	-	1	4	5	2	6	3
Total cases of	49	1	5	1	1	2	-	3	5	-	4	4	8	4	8	3

non-conformity 49 cases																			
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Table 2: Total cases of non-conformity to audit No. 1 for the period (28/02/2016 to 03/03/2016)

4. CONCLUSIONS

1. The internal control of the quality management system in accordance with ISO 19011: 2011 provides information and results based on the correct scientific basis and not on the personal diligence of the auditor.

2. Internal control depends on quality on a sequential course consisting of (preparation of audit plan, implementation, preparation of report and follow-up) stages.

3. ISO 19011:2011 for quality enables the auditor to know the strengths and weaknesses of the quality management system and thus identify the preventive and corrective measures and areas of improvement.

4. The internal control of the quality management system reveals the results of the effectiveness or inefficiency of the quality management system.

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