

"APPROVED"
By decision of the Board of Directors
NJSC "West Kazakhstan Marat Ospanov
Medical University"
from January 15, 2020
minutes No. 1.

**Work plan of the Internal Audit Service for the of 2020
of non-commercial joint-stock company "West Kazakhstan Marat Ospanov Medical University"**

1. The plan of activity.								
No.	Name of the activity	Risk degree	Audit Timing	Event objectives	Completion form			
1.1	Monitoring of the implementation of anti-corruption policy.	Higher.	1 quarter of 2020.	Assessment of the implementation of anti-corruption policy measures.	Audit report.			
1.2	Monitoring of the implementation of the recommendations of the external auditor and other auditing government bodies.	Moderate.	2 quarter of 2020.	Assessment of measures to implement the recommendation.	Audit report.			
1.3	Monitoring of the implementation of academic honesty policy	Moderate.	4 quarter of 2020.	Assessment of the implementation of measures on the policy of academic honesty.	Audit report.			
1.4	Further training of employees of the Internal Audit Service.	Is not used.	During the year 2020.	Further training of employees of the Internal Audit Service.	Certificate.			
1.5	Development of the work plan (operating plan) of the Internal Audit Service for 2021.	Is not used.	4 quarter of 2020.	Development of the operating plan of the Internal Audit Service for 2021.	Operating plan.			
2. Plan for audit activities.								
No.	Audit names	Risk degree	Object Names (Audited Unit)	Type of audit	Audit Timing	The scope of the audit: audit period and scope	Audit objectives	Completion form
2.1	Audit of payroll of administrative and business employees.	Moderate.	Bookkeeping.	Audit for compliance with the legislation of the Republic of Kazakhstan.	1 quarter.	Compliance with the requirements of the legislation of the Republic of Kazakhstan when calculating wages. The period is 2019.	Assessment of the correctness of payroll.	Audit report.
2.2	Audit of the quality of medical services at the Hematology Department.	Moderate.	Hematology Department.	Audit for compliance with the legislation of the Republic of Kazakhstan.	1 quarter.	Compliance with the requirements of the legislation of the Republic of Kazakhstan when providing medical services for the period of 2019.	Assessment of the observance of the rights of patients, the effectiveness of the treatment and diagnostic process.	Audit report.
2.3	Audit of funds allocated for the development of science.	Moderate.	Bookkeeping. Department of Science.	Audit for compliance with the legislation of the Republic of Kazakhstan.	2 quarter.	Compliance with the requirements of the legislation of the Republic of Kazakhstan. The period is 2019.	Assessment of achievement of results.	Audit report.
2.4	Audit of the quality of medical services provided by the Department of General Surgery.	Moderate.	Department of General Surgery.	Audit for compliance with the legislation of the Republic of Kazakhstan.	2 quarter.	Compliance with the requirements of the legislation of the Republic of Kazakhstan when providing medical services for the period of 2019.	Assessment of the observance of the rights of patients, the effectiveness of the treatment and diagnostic process.	Audit report.
2.5	Audit of receipt and write-off of food.	Moderate.	Bookkeeping Medical centre.	Audit for compliance with the legislation of the Republic of Kazakhstan.	3 quarter.	Compliance with the requirements of the legislation of the Republic of Kazakhstan for 2019.	Evaluation of patient nutrition procedures.	Audit report.

2.6	Audit of the quality of medical services provided at the Palliative Department.	Moderate.	Palliative Department.	Audit for compliance with the legislation of the Republic of Kazakhstan.	3 quarter.	Compliance with the requirements of the legislation of the Republic of Kazakhstan when providing medical services for the period 2020.	Assessment of the observance of the rights of patients, the effectiveness of the treatment and diagnostic process.	Audit report.
2.7	Audit of the placement of temporarily free cash of the Company in second-tier banks.	Moderate	Bookkeeping	Audit for compliance with the legislation of the Republic of Kazakhstan.	4 quarter.	Compliance with the requirements of the legislation of the Republic of Kazakhstan for the period 2020.	Assessment of the effectiveness of the process of placing free cash in second-tier banks.	Audit report.
2.8	Audit of the hostels and student accommodation.	Moderate.	Bookkeeping. Hostels. Societies.	Audit for compliance with the legislation of the Republic of Kazakhstan.	4 quarter.	Compliance with the requirements of the legislation of the Republic of Kazakhstan for the period 2020.	Assessment of the processes of settlement and residence in dormitories.	Audit report.
2.9	Audit of the quality of medical services at the Cardiology Department.	Moderate.	Cardiology Department.	Audit for compliance with the legislation of the Republic of Kazakhstan.	4 quarter.	Compliance with the requirements of the legislation of the Republic of Kazakhstan for the period 2020.	Assessment of the observance of the rights of patients, the effectiveness of the treatment and diagnostic process.	Audit report.

Head of Internal Audit



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