Supporting Internationalisation of Traineeships in the Healthcare Sector (HEALINT) Briefing Paper

Preparation of auditors

HEALINT

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Table of Contents

1 Introduction

HEALINT is promoting international training by developing management tools that support higher education and healthcare institutions to offer and direct high-quality cross-border apprenticeships, which can serve as a basis for the development of formal international standards and guidelines. The mission is to facilitate the international mobility of trainees, and consequently, of professional in the healthcare sector. The vision is to increase the supply and quality of international placements offered by hospitals throughout Europe, as well as to simplify the processes involved in organizing these for students, educational institutions and healthcare organizations. (Healint Main Draft 2016)

In the three-year project (2017 – 2020) the first intellectual output IO1 (Protocol for Appraisal and Audit of Settings eg Hospitals or Clinics to Receive Trainees) created a protocol for an auditing tool according to the literature review of HEALINT partners. The IO2 (Audit and Monitoring Protocol of Placements and Addition of New Placements within a Learning Environment) created an audit tool according to the audit protocol (IO1) and was translated by following the WHO's translation process and piloted by each project partner as in IO1. This year, 2019, the IO3 (Protocol for Training and Support of Auditors to Achieve Benchmark Audit Standards) will "device, test and cost the preparation for auditors and make proposals for future working". The IO4 (Set of Tools for Post-Evaluation of Placement-Quality) will identify metrics which determine whether the conclusions drawn from the initial audit can be predictive of high-quality placement learning environments. The IO5 (the Monograph on Transferability), will analyze whether the approach proposed in the project can be applied to other sectors. At the end of the project, national multiplier events will take the form of a half-day seminar, where the various tools and protocols created by the project will be presented to the wider stakeholder community. (Healint Main Draft 2016 .)

The IO3 will include the preparation of *a code of ethics for auditors* and *the preparation of trainers* to assess consistency (Healint Main Draft 2016). The *Code of Ethics* is a statement of principles and expectations governing behaviour of individuals and organisations in the conduct of auditing. The purpose of the *Code of Ethics* is to promote an ethical culture in the profession of **auditing**. (Chartered Institute of Internal Audits 2018) The auditors participating in the audit programme should have the necessary competence to manage the program and its associated risks and opportunities and external and internal issues effectively and efficiently (ISO 19011 2018). The necessary competence includes professional behavior and appropriate knowledge and skills to fulfil the needs of the audit programme (ISO 19011 2011). The IO3 will provide a proposal for auditor training to achieve the necessary competence. The development of potential support materials will also be explored and processes for moderation of international quality standards by auditors determined. (Healint Main Draft 2016.)

The aim of the briefing paper is to lead HEALINT partners to the IO3 workshop on 10 April 2019. The workshop will bring together all the project partners for a meeting to discuss challenges outlined by the briefing paper and reach consensus on the design specifications for the Protocol. (Healint Main Draft 2016.)

The literature search consists of literature review of Finna (Satakunta University of Applied Sciences´ literature database) and the material sent by HEALINT partners at the end of February 2019. The most important documents behind the text in this paper are ISO standars (ISO 19011:2018, "Guidelines for auditing management systems", and ISO 9000:2015, "Quality management systems. Fundamentals and vocabulary").

The main concepts, an audit and an audit program, are described in the chapter 2 "An Audit". The Chapter 3 "Code of Ethics for Auditors" describes auditor competence and requirements by literature. Chapter 4 "Process of Moderation of International Quality Standards" includes descriptions of each HEALINT partner´s audit standards. Chapter 4. "Training for Auditors" contains suggestions for training (a curriculum and potential supportive material).

2 An Audit

An audit is a systematic, independent and documented process for obtaining objective evidence. The evidence is evaluated objectively to determine the extent to which the audit criteria are fulfilled. (ISO 9000 2015; ISO 19011 2018.) An audit as a concept has been described by ISO 19011 (2018): "An audit can be conducted against a range of audit criteria, separately or in combination, including but not limited to: requirements defined in one or more management system standards; policies and requirements specified by relevant interested parties; statutory and regulatory requirements; one or more management system processes defined by the organization or other parties, and management system plan(s) relating to the provision of specific outputs of a management system (e.g.)"

There are different types of audits like internal audit (called first party audit or conducted by organization itself), external provider audit or other external interested party audit (called second party audit or conducted by parties that have an interest in the organization), and certification and/or accreditation audit or statutory, regulatory and similar audit (called third party audit or conducted by independent auditing organizations) (ISO 19011 2018). See table 1.

Table 1. Different types of audits (ISO 19011 2018).

1st party audit	2nd party audit	3rd party audit
Internal audit	External provider audit	Certification and/or accreditation audit
	Other external interested party audit	Statutory, regulatory and similar audit

The role of internal audit is to provide independent assurance that an organization's risk management, governance and internal control processes are operating effectively. To be effective, the internal audit/ first party audit activity must have *qualified, skilled* and *experienced* people who can work in accordance with t*he Code of Ethics* and *the International Standards*. External audits include those generally called second and third-party audits. Second party

audits are conducted by parties having an interest in the organization, such as customers or by other persons on their behalf. Third-party audits are conducted by external, independent auditing organizations such as those providing certification/ registration of conformity or governmental agencies. (ISO 9000 2015.)

Both forms of audit, internal and external, are essential for the effective governance of an organization. Both need to be *independent, objective, properly resourced* and *work according to their respective international standards*. But internal and external audits perform different functions and need to report separately to the board / audit committee. (Chartered Institute of Internal Audits 2018.) The briefing paper focuses on the first and the second party audits.

2.1 Audit program

Audit program, arrangements for a set of one or more audits planned for a specific time frame and directed towards a specific purpose. "The extent of an audit program should be based on the size and nature of the auditee, as well as on the nature, functionality, complexity, the type of risks and opportunities, and the level of maturity of the management system(s) to be audited". (ISO 19011 2018.)

Also the audit program should take into account the auditee's organizational objectives, relevant external and internal issue, the needs and expectations of relevant interested parties and information security and confidentiality requirements. In this HEALINT project we found it important to include also language, cultural and social issues. The auditors participating the audit program should have the necessary competence to manage the program and its associated risks and opportunities and external and internal issues effectively and efficiently. (ISO 19011 2018.)

This paper focuses on an audit of an international exchange students' clinical placements in health care/ nurse education and there is a need to note that in the case of multiple locations/sites, such as different countries [or universities], particular attention should be paid to *the design, planning* and *validation of the audit program.* It is important that the competent individuals should be assigned to manage the audit program.   (ISO 19011 2018.)

According to ISO 19011 (2018) the *audit program* should include information and resources. The information should include:

a) objectives for the audit program
b) risks and opportunities associated with the audit program and the actions to address them
c) scope (extent, boundaries, locations) of each audit within the audit program
d) schedule (number/duration/frequency) of the audits
e) audit types, such as internal or external
f) audit criteria
g) audit methods to be employed (interviews, observations, review of documented information)
h) criteria for selecting audit team members
i) relevant documented information. Some of this information may not be available until more detailed audit planning is complete.

Because of a HEALINT project that is international, consisting of four countries, five universities and two clinical organizations, there is a need to take into consideration not only the necessary competences of the auditor but also recourses like financial and time resources necessary to develop, implement, manage and improve audit activities, and the audit method (ISO 19011 2018). It is important to monitor and measure the implementation of the audit program to ensure its objectives have been achieved. The audit program should be reviewed in order to identify possible improvements. (ISO 19011 2011.)

According to ISO 19011 (2018) the auditors managing the audit program should ensure the evaluation of:

a) whether schedules are being met and audit program objectives are being achieved
b) the performance of the audit team members including the audit team leader and the technical experts
c) the ability of the audit teams to implement the audit plan
d) feedback from audit clients, auditees, auditors, technical experts and other relevant parties
e) sufficiency and adequacy of documented information in the whole audit process

2.2 Audit planning

When conducting a specific audit as a part of an audit program the audit planning should be flexible and should address following (ISO 19011 2018), see also table 2:

a) the audit objectives
b) the audit scope, including identification of the organization and its functions, as well as processes to be audited
c) the audit criteria and any reference documented information
d) the locations (physical and virtual), dates, expected time and duration of audit activities to be conducted, including meetings with the auditee's management
e) the need for the audit team to familiarize themselves with auditee's facilities and processes (e.g. by conducting a tour of physical location(s), or reviewing information and communication technology)
f) the audit methods to be used, including the extent to which audit sampling is needed to obtain sufficient audit evidence
g) the roles and responsibilities of the audit team members, as well as guides and observers or interpreters
h) the allocation of appropriate resources based upon consideration of the risks and opportunities related to the activities that are to be audited

Audit planning should also take into account if possible identification of the auditee's representative(s) for the audit, the working and reporting language of the audit where this is different from the language of the auditor or the auditee or both, the audit report topics, logistics and communications arrangements, including specific arrangements for the locations to be audited, any specific actions to be taken to address risks to achieving the audit objectives and opportunities arising, matters related to confidentiality and information security, any follow-up actions from a previous audit or other source(s) e.g. lessons learned, project reviews, any follow-up activities to the planned audit, coordination with other audit activities, in case of a

joint audit. Audit plans should be presented to the auditee. Any issues with the audit plans should be resolved between the audit team leader, the auditee and if necessary, the individual(s) managing the audit program. (ISO 19011 2018.)

ISO 19011 (2018) recommends that the audit team members should collect and review the information relevant to their audit assignments and prepare documented information for the audit, using any appropriate media. The aim of the HEALINT project is to create an audit tool for evaluation of international exchange student's placements, and the tool will be one source of information for the audit.

Table 2. Audit activities according to ISO 19011 (2018)

6.2 Initiating the audit

6.2.1 General
6.2.2 Establishing initial contact with the auditee
6.2.3 Determining the feasibility of the audit

6.3 Preparing audit activities

6.3.1 Performing document review in preparation for the audit
6.3.2 Preparing the audit plan
6.3.3 Assigning work to the audit team
6.3.4 Preparing work documents

6.4 Conducting the audit activities

6.4.1 General
6.4.2 Conducting the opening meeting
6.4.3 Performing document review while conducting the audit
6.4.4 Communicating during the audit
6.4.5 Assigning roles and responsibilities of guides and observers
6.4.6 Collecting and verifying information
6.4.7 Generating audit findings
6.4.8 Preparing audit conclusions
6.4.9 Conducting the closing meeting

6.5 Preparing and distributing the audit report

6.5.1 Preparing the audit report
6.5.2 Distributing the audit report

6.6 Completing the audit

6.7 Conducting audit follow-up
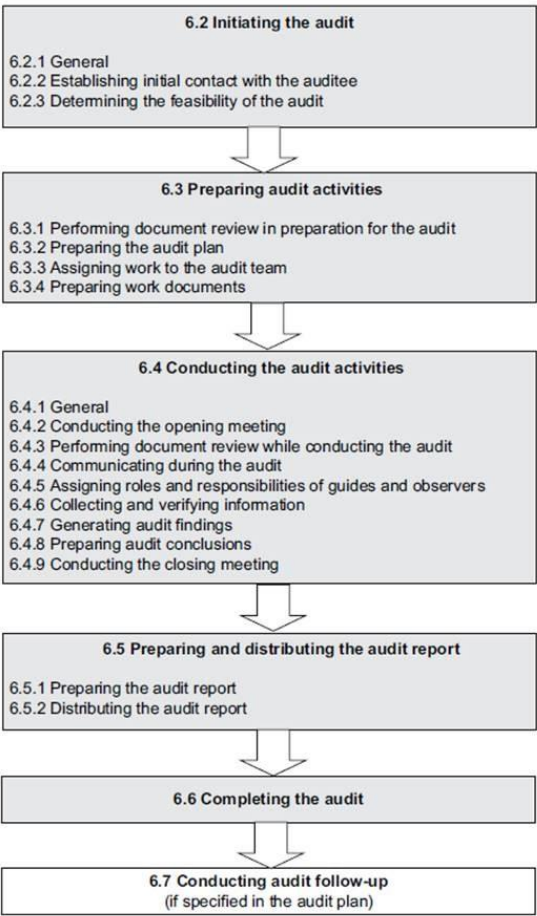(if specified in the audit plan)

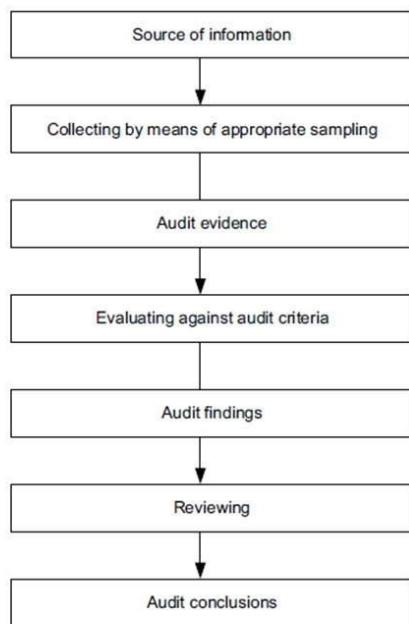Table 3. The process of collecting and verifying information according to ISO 19011 (2018)

Figure 3 Overview of the process of collecting and verifying information

2.3 Audit in Poland, Spain, UK and Finland

In Poland internal audit at the University is carried out on the basis of "the Moral Code of Ethics" of the internal auditor and in accordance with international standards of vocational practice of the internal audit. (in accordance with the Announcement of the Minister for Development and Finance from 12th December 2016). In the UK the NMC Code of Conduct, 2010 education standards, the QAA Quality Code for Higher Education and current Learning partnership agreement between our university and the placement sets the code of practice. The Nursing and Midwifery Council (NMC) Code for Nurses and Midwives (NMC 2008) outlines the duty that all nurses and midwives must facilitate students and others to develop their competence. Health Education England (HEE) is responsible for ensuring that there are high quality learning environments for all healthcare learners and the primary focus of the HEE's Quality Framework will be on the placement learning environment (HEE Quality Framework Handbook 2017-2018). In Spain Code of Ethics base on the institutions'/organizations' data confidentiality and privacy as well as a declaration of non-particular-interest in any organization (concretely in external audits).

In the UK, it is recommended that all placement providers undertake a self-assessment during 2017/18 using the *HEE Quality Framework self-assessment tool.* The self-assessment tool is not intended to be used as a standalone assessment of placement quality. On figure 1 the framework. (HEE Quality Framework Handbook 2017-2018.)

Figure 1. HEE Quality Framework 2017/18

There is no systematic auditing practice in Finland to evaluate the quality of nursing students´ traineeship placements. This is the case even though different audits have been carried out at higher education establishments and health care organizations for decades to assure and develop quality. In Finland, there has been a strong belief from the very beginning in evaluation that supports and develops the actors, with the emphasis on the utilization of the results, the participation of the target of the evaluation and the role of the evaluators as a critical friend. In the evaluation conducted with a developing approach it has to be taken into consideration that besides presenting development proposals, such solutions are selected at each stage of the process, which may have a development promoting effect. Important questions to ask include e.g. who to approach with the survey and what is the timing, what kind of discussion will there be and how are conclusions and development recommendations presented. (Atjonen 2015.)

SAMK among other universities of applied sciences in Finland has participated in internal and external audits since 2005 by Finnish Education Evaluation Centre (Karvi) (SAMK 2015). One of the central aims of the Finnish audit model is to support HEIs in recognizing their own strengths, good practices and areas for development. By helping HEIs to reach their strategic goals and set the course for future development, audits help enable continuous development of the HEIs' operations. (Finnish Education Evaluation Centre.) In table 4 the internal audit pathway in SAMK (2018).

Table 4. Internal audit in SAMK
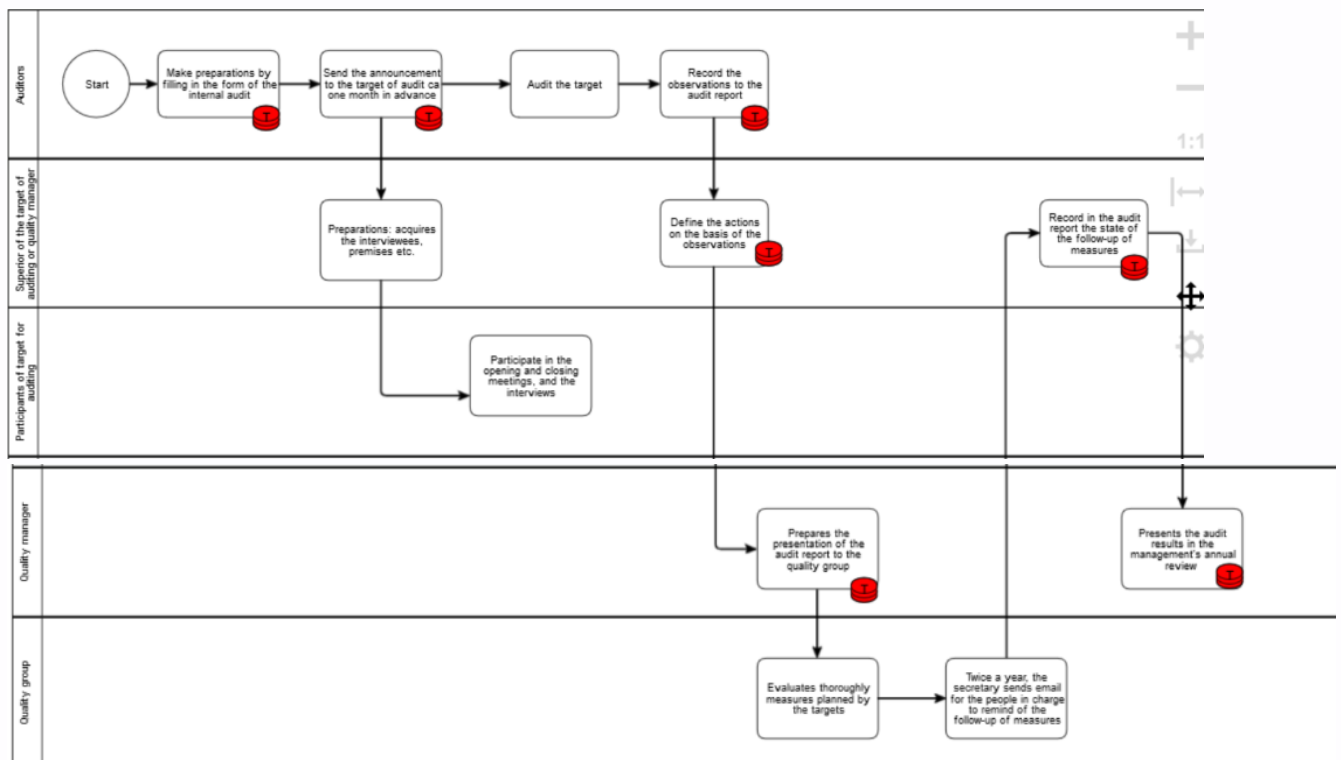
3 Code of Ethics for Auditors

The *Code of Ethics* is a statement of principles and expectations governing behavior of individuals and organisations in the conduct of internal auditing and the purpose of the *Code of Ethics* is to promote an ethical culture in the profession of [internal] auditing. A Code of Ethics is necessary and appropriate for the profession of internal auditing [and also external auditing], founded as it is on the trust placed in its objective assurance about risk management, control, and governance. (Chartered Institute of Internal Audits 2018.) A Code of Ethics is of major importance to help auditors attain full objectivity in their observations and subsequent analyses. Such objectivity must not only be demonstrated in practice; it must become evident to all parties associated with the audit, but also to others related to the activities linked with audit either directly or indirectly. In other words, the auditor is in position not only to be pure but also to be seen in the same way by all the others. (Milos 2012.)

A classification of ethical auditing issues varies by the source. In this briefing paper we go closely through the ethical codes for internal auditors by Chartered Institute of Internal Audits (2018): *integrity, objectivity, confidentiality* and *competency* and principles of auditing by ISO

19011 (2018): *integrity, fair presentation, due professional care, confidentiality Independence, evidence-based approach, risk-based approach*. Campbell (2005) classifies on his behalf four codes important for ethics: *the practice of auditor(s), the management and culture of auditing firms,* and *the setting of auditing standards and laws*. Campbell's classification is not described any closer in the paper. In table 5 there is a summary of code of ethics by Chartered Institute of Internal Audits (2018).

3.1 Ethical codes for internal auditors by Chartered Institute of Internal Audits (2018)

Integrity

The integrity of internal auditors establishes trust and thus provides the basis for reliance on their judgement (Chartered Institute of Internal Audits 2018). Auditors are obliged to strictly adhere to high behaviour standards during their work but also in all communication with staff of audited organizations. Integrity can be measured in terms what is right and just. It requires auditors to be aware of both the form and the spirit of auditing standards. They are also expected to observe the principles of independence and objectivity, maintain irreproachable standards of professional conduct, make decisions bearing in mind public interest and last but not least demonstrate absolute honesty in their work. (Milos 2012.)

By Chartered Institute of Internal Audits (2018) internal auditors:

- Shall perform their work with honesty, diligence and responsibility
- Shall observe the law and make disclosures expected by the law and the profession
- Shall not knowingly be a party to any illegal activity or engage in acts that are discreditable to the profession of internal auditing or to the organisation
- Shall respect and contribute to the legitimate and ethical objectives of the organisation

Objectivity

Internal auditors exhibit the highest level of professional objectivity in gathering, evaluating, and communicating information about the activity or process being examined. Internal auditors make a balanced assessment of all the relevant circumstances and are not unduly influenced by their own interests or by others in forming judgements. (Chartered Institute of Internal Audits 2018.) Regarding a personal relationship it significantly affects the choice of the auditor: the subjects who were in the personal relationship condition were more inclined to accept the less realistic assumptions put forward by clients (Slapničar 2015). More detailed analysis suggests that a personal relationship, like employee as an auditor, significantly offsets the otherwise mitigating effect of oversight (Campbell 2005, 26; Slapničar 2015).

The rules of conduct for objectivity of auditors by Chartered Institute of Internal Audits (2018):

- Shall not participate in any activity or relationship that may impair or be presumed to impair their unbiased assessment. This participation includes those activities or relationships that may be in conflict with the interests of the organisation
- Shall not accept anything that may impair or be presumed to impair their professional judgement

- Shall disclose all material facts known to them that, if not disclosed, may distort the reporting of activities under review

Confidentiality

According to (Chartered Institute of Internal Audits 2018) the auditors respect the value and ownership of information they receive and do not disclose information without appropriate authority unless there is a legal or professional obligation to do so. The auditors:

- Shall be prudent in the use and protection of information acquired in the course of their duties
- Shall not use information for any personal gain or in any manner that would be contrary to the law or detrimental to the legitimate and ethical objectives of the organization

Competency

The auditor participating in the audit process should have knowledge of the audit principles, methods and processes, and the management system standards, other relevant standards and reference/guidance documents. The auditors should have knowledge also of information regarding the auditee and its context like external/internal issues, relevant interested parties and their needs and expectations, business activities, products, services and processes of the auditee. Also competence of applicable statutory and regulatory requirements and other requirements relevant to the business activities of the auditee is needed. (ISO 19011 2018.)

Table 5. Summary of Code of Ethics (Chartered Institute of Internal Audits 2018)

Rule	Principle
Integrity	The integrity of internal auditors establishes trust and thus provides the basis for reliance on their judgement.
Objectivity	Internal auditors exhibit the highest level of professional objectivity in gathering, evaluating, and communicating information about the activity or process being examined. Internal auditors make a balanced assessment of all the relevant circumstances and are not unduly influenced by their own interests or by others in forming judgements.
Confidentiality	Internal auditors respect the value and ownership of information they receive and do not disclose information without appropriate authority unless there is a legal or professional obligation to do so.
Competency	Internal auditors apply the knowledge, skills and experience needed in the performance of internal auditing services.

3.2. Principles of auditing by ISO 19011 (2018)

ISO 19011 (2018) describes seven principles for auditing outlined below:

"a) Integrity: the foundation of professionalism Auditors and the individual(s) managing an audit programme should:
- perform their work ethically, with honesty and responsibility;
- only undertake audit activities if competent to do so;
- perform their work in an impartial manner, i.e. remain fair and unbiased in all their dealings;

- be sensitive to any influences that may be exerted on their judgement while carrying out an audit

b) Fair presentation: the obligation to report truthfully and accurately Audit findings, audit conclusions and audit reports should reflect truthfully and accurately the audit activities. Significant obstacles encountered during the audit and unresolved diverging opinions between the audit team and the auditee should be reported. The communication should be truthful, accurate, objective, timely, clear and complete.

c) Due professional care: the application of diligence and judgement in auditing. Auditors should exercise due care in accordance with the importance of the task they perform and the confidence placed in them by the audit client and other interested parties. An important factor in carrying out their work with due professional care is having the ability to make reasoned judgements in all audit situations.

d) Confidentiality: security of information. Auditors should exercise discretion in the use and protection of information acquired in the course of their duties. Audit information should not be used inappropriately for personal gain by the auditor or the audit client, or in a manner detrimental to the legitimate interests of the auditee. This concept includes the proper handling of sensitive or confidential information.

e) Independence: the basis for the impartiality of the audit and objectivity of the audit conclusions. Auditors should be independent of the activity being audited wherever practicable, and should in all cases act in a manner that is free from bias and conflict of interest. For internal audits, auditors should be independent from the function being audited if practicable. Auditors should maintain objectivity throughout the audit process to ensure that the audit findings and conclusions are based only on the audit evidence. For small organizations, it may not be possible for internal auditors to be fully independent of the activity being audited, but every effort should be made to remove bias and encourage objectivity.

f) Evidence-based approach: the rational method for reaching reliable and reproducible audit conclusions in a systematic audit process. Audit evidence should be verifiable. It should in general be based on samples of the information available, since an audit is conducted during a finite period of time and with finite resources. An appropriate use of sampling should be applied, since this is closely related to the confidence that can be placed in the audit conclusions.

g) Risk-based approach: an audit approach that considers risks and opportunities. The risk-based approach should substantively influence the planning, conducting and reporting of audits in order to ensure that audits are focused on matters that are significant for the audit client, and for achieving the audit program objectives.

3.3. Auditor's competence and requirements

Accoding to ISO19011 (2018) "confidence in the audit process and the ability to achieve its objectives depends on the competence of those individuals who are involved in *performing audits, including auditors* and *audit team leaders*. Competence should be evaluated regularly

through a process that considers personal behaviour and the ability to apply the knowledge and skills gained through education, work experience, auditor training and audit experience". (ISO 19011 2018.) According to ISO19011 auditors should possess *generic knowledge and skills* and should also be expected to *possess some discipline and sector-specific knowledge and skills* (ISO19011 2011). Internationally internal auditors have similar perceptions of what competencies are the most important for internal auditors, but there are also differences among the countries. There is a need for a diverse set of competencies and skills in different countries and it appears that an international professional assessment for a specific country could be inadequate. (Coetzee, Erasmus & Plant 2015.)

In deciding the appropriate knowledge and skills required of the auditor, the following should be considered (ISO19011 2011):

- the size, nature and complexity of the organisation to be audited
- the management system disciplines to be audited
- the objectives and extent of the audit programme;
- other requirements, such as those imposed by external bodies, where appropriate;
- the role of the audit process in the management system of the auditee;
- the complexity of the management system to be audited;
- the uncertainty in achieving audit objectives.

Coetzee, Erasmus & Plant (2015) compared all the auditors´ general competencies between four countries. The general competencies for the four countries with the highest mean rating of importance were communication skills and the least important of the competency rating was cultural fluency and foreign language skills. Although the country-specific ratings differed, the second through sixth most important general competencies were the same, namely ability to promote the value of the internal audit activity within the organisation, keeping up to date with industry and regulatory changes and professional standards, organisational skills, problem identification and solution skills and conflict resolution/negotiation skills.

Auditors should develop, maintain and improve their competence through continual professional development and regular participation in audits (ISO 19011 2011.) Professional development of an auditor may be regarded as an ethical issue. Auditors have a continuous obligation to update and upgrade the skills required for the discharge of their professional responsibilities. This includes not only to improve their potentials but also to implement highest possible quality in their audits but still to adhere to basic postulates and generally accepted auditing standards. Auditors may be a source of bias. (Milos 2012.) Relationship between internal audit and external audit will help and improve the work of internal and external auditors and avoid duplication (Dumitrescu & Bobitan 2016).

Personal behavior

The professional behavior during the performance of audit activities (ISO19011 2018)

- ethical, i.e. fair, truthful, sincere, honest and discreet;
- open-minded, i.e. willing to consider alternative ideas or points of view;
- dplomatic, i.e. tactful in dealing with people;
- observant, i.e. actively observing physical surroundings and activities;

- perceptive, i.e. aware of and able to understand situations;
- versatile, i.e. able to readily adapt to different situations;
- tenacious, i.e. persistent and focused on achieving objectives;
- decisive, i.e. able to reach timely conclusions based on logical reasoning and analysis;
- self-reliant, i.e. able to act and function independently whilst interacting effectively with others;
- acting with fortitude, i.e. able to act responsibly and ethically, even though these actions may not always be popular and may sometimes result in disagreement or confrontation;
- open to improvement, i.e. willing to learn from situations, and striving for better audit results;
- culturally sensitive, i.e. observant and respectful to the culture of the auditee;
- collaborative, i.e. effectively interacting with others, including audit team members and the auditee's personnel

Coetzee, Erasmus & Plant (2015) researched all the auditors´ behavioural skills in the four countries: the three most important behavioral skills rated were confidentiality, objectivity and communication. The lowest rated behavioral skill was change catalyst.

Generic knowledge and skills

Auditors should have knowledge and skills in the areas outlined below (ISO 19011 2018):

a) Audit principles, processes and methods: knowledge and skills in this area enable the auditor to ensure audits are performed in a consistent and systematic manner.
b) Management system standards and other references: knowledge and skills in this area enable the auditor to understand the audit scope and apply audit criteria.
c) The organisation and its context: knowledge and skills in this area enable the auditor to understand the auditee´s structure, purpose and management practices.
d) Applicable statutory and regulatory requirements and other requirements: knowledge and skills in this area enable the auditor to be aware of, and work within, the organisation´s requirements.

Coetzee, Erasmus & Plant (2015) researched all the auditors´ behavioral skills in the four countries: the three most important behavioral skills rated were confidentiality, objectivity and communication. The lowest rated behavioral skill was change catalyst.

Discipline and sector-specific knowledge and skills

The discipline and sector-specific competence of auditors include the following (ISO 19011 2018):

a) management system requirements and principles, and their application;

b) fundamentals of the discipline(s) and sector(s) related to the management systems standards as applied by the auditee;

c) application of discipline and sector-specific methods, techniques, processes and practices to enable the audit team to assess conformity within the defined audit scope and generate appropriate audit findings and conclusions;

d) principles, methods and techniques relevant to the discipline and sector, such as that the auditor can determine and evaluate the risks and opportunities associated with the audit objectives.

Technical skills

One of the key characteristics of audit quality is the auditor's technical competence. (Djati et al. 2016) Auditor´s technical skills are important and they can be measured and tracked (Milos 2012). Coetzee, Erasmus & Plant's (2015) research about auditor's competencies between four countries with regard to the comparison of all the technical skills, the mean ratings indicated that three respondents rated understanding the business as the most important technical skill required, whereas one country rated risk analysis and control assessment techniques as the most important technical skill, with understanding the business as the second most important. Three countries participating in the research rated governance, risks and control techniques as the third most important auditor's technical skills. The technical skills that were rated the lowest by all four regions were forecasting, ISO/quality knowledge, total quality management and balanced scorecard. (Coetzee, Erasmus & Plant 2015.)

4 Process of Moderation of International Quality Standards by Auditors

4.1 Auditor's evaluation

The evaluation of auditor competence should be planned, implemented and documented to provide an outcome that is objective, consistent, fair and reliable. The evaluation process should include four main steps, as follows (ISO 19011 2018):

a. determine the required competence to fulfil the needs of the audit programme;
b. establish the evaluation criteria;
c. select the appropriate evaluation method;
d. conduct the evaluation

One of the most important feedbacks is related to the auditor's personal attributes such as *auditor skills and experience*, *ethical values, the general mindset, and auditor perception and audit tenure* (Djati et al. 2016). The auditor's competence should be evaluated through an audit process that considers personal behavior and the ability to apply the knowledge and skills gained through education, work experience, auditor training and audit experience. This

process should take into consideration the needs of the audit program and its objectives. (ISO19011 2011.)

Establishing auditor evaluation criteria

The criteria should be qualitative (such as having demonstrated desired behavior, knowledge or the performance of the skills, in training or in the workplace) and quantitative (such as the years of work experience and education, number of audits conducted, hours of audit training).

Selecting appropriate auditor evaluation method

The evaluation should be conducted using two or more of the methods given in Table 6 (ISO 19011 2018).

Table 6. Auditor evaluation methods according to ISO19011 2018

Evaluation method	Objectives	Examples
Review of records	To verify the background of the auditor	Analysis of records of education, training, employment, professional credentials and auditing experience
Feedback	To provide information about how the performance of the auditor is perceived	Surveys, questionnaires, personal references, testimonials, complaints, performance evaluation, peer review
Interview	To evaluate desired professional behaviour and communication skills, to verify information and test knowledge and to acquire additional information	Personal interviews
Observation	To evaluate desired professional behaviour and the ability to apply knowledge and skills	Role playing, witnessed audits, on-the-job performance
Testing	To evaluate desired behaviour and knowledge and skills and their application	Oral and written exams, psychometric testing
Post-audit review	To provide information on the auditor performance during the audit activities, identify strengths and opportunities for improvement	Review of the audit report, interviews with the audit team leader, the audit team and, if appropriate, feedback from the auditee

Conducting auditor evaluation

The outcome of the evaluation process should provide a basis for the following (ISO 19011 2018):

- selection of audit team members
- determining the need for improved competence (e.g. additional training)
- ongoing performance evaluation of auditors

When an auditor under evaluation who is expected to participate in the audit programme does not fulfil the criteria, the additional training, work or audit experience should be undertaken and a subsequent re-evaluation should be performed (ISO 19011 2018).

4.2. Process of moderation of international quality standards by auditors in partner universities

The requirements and competence of auditors vary. The healthcare sector in Finland, especially public clinical placements has not been audited before. In Poland there are legal requirements for auditors, such as the law on public finances since 2009. According to the law the auditor should have the citizenship of a Member State of the European Union or another country whose citizens, on the basis of international agreements or provisions of Community law, have the right to take up employment in the territory of the Republic of Poland, has full legal capacity and enjoys full public rights, was not punished for intentional crime or intentional fiscal offense, has a university degree, and has the following qualifications to conduct internal audit: one of the certifications such as Certified Internal Auditor (CIA) or other, or submitted, in the years 2003-2006, with a positive result an exam to the internal auditor before the Examination Committee appointed by the Minister of Finance, or the rights of the statutory auditor, or two years of internal audit experience and holds a diploma of completion of postgraduate studies in the field of internal audit. The UK or Spain do not have as strict legal requirements for the auditors.

Before internal auditing, it might be good to share information e.g. by nurse teachers about the auditing process, what is the meaning of internal auditing and how internal auditing is linked to the improvement of clinical training as a learning environment (Hopia et al. 2007). An auditor should know the audit principles, procedures and methods, and the management system and reference documents. Auditor should also know the organizational context and the applicable legal and contractual requirements and other requirements that apply to the auditee. (ISO 19011 2011.)

In Poland the knowledge and skills of the auditors are evaluated in the Public Finance Act and International Standards of Professional Policy of the internal audit. Knowledge and skills are increased through voluntary participation of the internal auditor in the external training and through professional self-improvement. In the UK the auditors must be registered as a practitioner in the area of audit and have general skills one would associate with those of an auditor. The specific specialty experience is not needed but the auditor should be familiar and prepared with auditing processes, and they must be able to determine the required learning experience to the area being audited and to identify safety and best for learners attending the placement. For example it is reasonable to expect nurses to be observant, to assess risk and to communicate effectively using a variety of means. Auditors must be able to determine the required learning experience to the area being audited and to identify safety and best for learners attending the placement. The registered nurse would meet these criteria in achieving the competencies of a registered nurse. At Nottingham application of these skills within the audit setting is undertaken by one to preparation and the observed audit where an experienced auditor observes a new one. Audit is undertaken through self-audit and through a tripartite process involving auditor, clinician, other observer and a student (if possible and on placement in the area). (NMC 2019.) In Spain there is a specific education for mentors but not for auditors.

In Poland the international placements can be controlled by the supervisor of traineeships at every field of study, in each institute, internal auditor or/ and the Education Quality Audit Team.

In the UK the placements are audited by the nominated registered practitioners who are experienced in audit processes (experience is subjectively assessed). In Spain there is no auditing for international clinical placements.

In Poland a new placement is audited by *Criteria for selecting placements for professional traineeships* –tool (please, see the attachment). When evaluating a place of practice for students for the first time at the Nursing Department a team of practice supervisors coordinated by the Coordinator go over the possibilities the place offers (as far as covering the learning outcomes) and makes sure the students' needs are catered for. If the place is positively evaluated by the team the students are allowed to undertake their practice there. The process is not unified or regulated via internal documents on University level. It is carried out on the level of each Department. Generally, the practice supervisors are responsible for the places being suitable for students' practice. After students come back from their practice, the team of practice supervisors reevaluates the places where practices were carried out taking into consideration their notes made while visiting the place and students' feedback. In the UK every clinical area is audited every two years. This is tracked and monitored by the practice learning team (special auditing tools for auditors and students). In the attachment the Nottingham University's *New Placement Audit Process.*

5 Training for auditors

According to ISO 19011 (2018) auditor competence can be acquired using a combination of the following:

a) successfully completing training programs that cover generic auditor knowledge and skills

b) experience in a relevant technical, managerial or professional position involving the exercise of judgement, decision making, problem solving and communication with managers, professionals, peers, customers and other relevant interested parties

c) education/training and experience in a specific management system discipline and sector that contribute to the development of overall competence

d) audit experience acquired under the supervision of an auditor competent in the same discipline.

Also auditors and audit team leaders should continually improve their competence. Auditors should maintain their auditing competence through regular participation in management system audits and continual professional development. This may be achieved through means such as additional work experience, training, private study, coaching, attendance at meetings, seminars and conferences or other relevant activities. (ISO 19011 2018)

5.1 Auditors' training in partner countries

There is no internal training for auditors in State Higher Vocational School in Tarnów, Poland. Auditors and prospective auditors need to take part in external trainings. Members of the team assess the place of the traineeships and trainee supervisor, and universities, the Ministry of Higher Education and the Institute of Higher Education are conducting the auditor's training [in Poland]. The auditors take part in the nationwide trainings organized by specialized training units, as well through MNiSW (Ministry of Science and Higher Education). Trainings could take between 2 days and 4 weeks, with different intensity. They could be focused on a particular aspect (e.g. governance or risk management) or they could be very broad in scope. They are evaluated with a test checking the learning outcomes and an evaluation questionnaire checking the satisfaction of the participants. Updating the auditing skills is not compulsory for the auditors.

In the UK the audit process has a half day briefing and workshop session – currently one to one briefing and practical observation and supervised undertaking of audit (+ reflection on process). A registered practitioner or a link lecturer is eligible for auditing and is trained by Practice Learning Team. The training is shadowing, monitoring and being supervised doing these. Audit process and documentation is reviewed through QMPPA (Quality Monitoring Placements Audits) and action plan review. Like in Poland updating the auditing skills is not compulsory for the auditors. The same processes as for revalidation of professional practice, engage with mentor updates and generally practice based education. The update is not formal, an annual review and also a quality assurance monitoring process event biannually. In Spain there is no training for auditors but there is special training for mentors.

The Finnish Education Evaluation Centre (Karvi) audits all universities of applied sciences in Finland every six years. The quality system at SAMK is based on valid ISO9001:2015 and ISO9004 standards and emphasizes process-centricity, customer orientation, continuous improvement of quality and documentation. Annual management review assesses the effectiveness of the quality system and activities are developed according to a continuous improvement cycle. Regular internal audits prepare the organization for the external audit and the management review.

There are about 20 individuals in the internal auditor pool at SAMK trained by the quality manager. The training consists of two parts: 1) General part of audit and 2) The audit activities at SAMK including an audit exercise in practice based on the audit plan. The audit plan is drawn up every three years and revised more often if necessary. When selecting the individuals to internal auditor pool those who had completed auditor training previously took only the second part of the training. Participants in the audit pool are committed to conducting internal audit at least once in two years to maintain their skills. Audits are conducted in pairs making peer review possible.

Auditing and audit training at SAMK have changed over the years: Formerly, the audit highlighted certification, today it has changed more towards developing audit. The role of the initial discussion and the final discussion is emphasized, as is the involvement of the auditee in the joint development of the entire audit process. Formerly the auditor could only say that

something should be corrected by a certain date, nowadays the auditor is also proposing methods to correct and develop the nonconformity. In the final discussion, follow-up audit is agreed and mutual feedback is given. Interaction and auditee participation reduce the possibility of auditor as a source of bias.

5.2. Three dimensions of auditors´ competence (according to Sandra Feliciano 2019):

Dimension 1: Knowledge of audit ethics and audit techniques

This includes, a minimum:
a) Ethics: Audit principles – e.g. as defined in ISO 19011:2018
b) Audit techniques per phase:

1) How to prepare an audit

- How to calculate the audit duration
- How to assemble an audit team
- How to make an audit plan

2) How to conduct an audit:

- How to conduct an audit opening meeting
- How to choose an audit sample
- How to collect objective evidences
  - by interviews
  - by observing activities (real or simulated)
  - by analysing documented information maintained (documents) and retained (records)
- How to control the audit time
- How to conduct intermediary audit team meetings
- How to compile and analyse objective evidence collected by different audit team members
- How to extract audit findings from audit objective evidence
- How to extract audit conclusions from audit findings
- How to report audit findings and audit conclusions in an objective clear way
- How to present an audit report
- How to conduct an audit closing meeting

b.3) How to follow up an audit

- How to analyse an auditee reply to an audit report
- How to categorize the audit reply
- How to ask for extra evidence if needed
- How to close the audit if no extra evidence is needed
- How to communicate to the auditee the result of the analyses to their reply to the audit report

Dimension 2: Knowledge and understanding of the audit criteria being used

In this case, the HEALINT Protocol (IO1)

IO3 needs to include content that allows to teach the future auditors on the requirements of the HEALINT Protocol and they need to understand them – e.g. what they mean, what is expected, the different ways in which they can be implemented.

Dimension 3: Knowledge and experience in the sector

In this case, the healthcare sector, in particular, applied to nurses' training.

As far as we understand, the Healint project has no plans to train people that do not belong to the healthcare sector and to the nursing sector. For this reason, we believe this competence is acquired by default and therefore, should only be stated as a pre-requirement in the curriculum of IO3.

5.3. Plan for the auditors´ training pilot at SAMK

The structure for the auditors´ training

1. Quality and the meaning of quality evaluation
2. Auditing as a concept and process
3. The structure of auditing, the knowledge of auditor and methods to collect auditing data
4. The results of auditing (strengths, developing areas, deviations) and reporting
5. Auditing process of international training:
   - The basics of auditing: preparation, conducting and reporting
   - The areas of auditing: governance, resources, traineeship planning and control and formal recognition of traineeships
   - Auditing questions
   - Reporting and communicating of auditing results

Auditees for the pilot

Four units in the Social Services and Healthcare Centre of Pori

- Experience in international exchange nursing students
- Mentors who have been mentoring international exchange students

Participants for auditors' training

SAMK has chosen four nurse educators for audit training who

- Have been in profession for over 30 years (2 nurse educators)
- Have been in profession for less than three years (2 nurse educators)
- None of the educators has had any audit training or experience in audit before
- All of the trainers have experience of supervising nurse students in clinical practice as a mentor and as a nurse educator/ supervising teacher
- All of the trainers are familiar with SAMK Nursing curriculum and the student's pathway for clinical practice
- None of the trainers has been working at the Social Services and Healthcare Centre of Pori

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About the HEALINT Project and this publication

In healthcare, student learning in clinical practice is an essential part of the curriculum. However, in a context of international mobility, healthcare professionals ideally need to train within the system they intend to work in, so that they may easily integrate and deliver care. HEALINT is promoting such international training by developing management tools that support Higher Education and Health Care institutions to offer and direct high-quality cross-border apprenticeships which can serve as a basis for the development of formal international standards and guidelines.

This publication is a briefing paper that outlines the desing specifications for the audit training protocol.