

## Internal auditing and quality assurance

The board of directors (the Board) has performed as an internal auditing for maintaining a Management System and assessing compliance with specified requirements for SSP Training.

The board of directors Swe Swe & Luan will be :

- ensuring the adequacy of a Quality Management System (QMS)
- ensuring that the system is in compliance with CITB –SSP Requirement
- managing the effectiveness of the documented system and efficiency of the operation
- identifying opportunities for process and business improvement
- To review and approve the role and mandate of the internal audit function (whether undertaken internally or externally), monitor and review the effectiveness of the internal audit function, in the context of the Company's overall risk management system, and regularly approve any internal audit charter in place from time to time, ensuring it is appropriate for the current needs of the organisation.
- To review and approve the annual internal audit plan to ensure it is aligned to the key risks of the business.
- To ensure there is open communication and that the internal audit function evaluates the effectiveness of the risk, compliance and finance functions as part of its internal audit plan.
- To ensure the internal audit function:
  - (a) has unrestricted scope;
  - (b) has adequate resources and appropriate access to information to enable it to perform
  - (c) its function effectively and in accordance with the relevant professional standards; and
  - (d) has adequate standing and is free from management or other restrictions.
- To ensure the internal auditor has direct access to the Board chairman
- To monitor and review the effectiveness of the internal audit function; and as part of this assessment:
  - (a) to meet with the person responsible for internal audit, without management present, to discuss their remit and any issues arising from the internal audit reviews;
  - (b) to review and assess the annual internal audit plan;
  - (c) to receive a report on the results of the internal auditor's work;
  - (d) to determine whether it is satisfied that the quality, experience and expertise of internal audit is appropriate for the business; and
  - (e) to review the actions taken by management to implement the recommendations of internal audit and to support the effective working of the internal audit function.