



EXEMPLAR
GLOBAL

ISO 14001:2026 Lead Auditor Training Course

Gain Recognized Certification

Be officially certified as an ISO 14001:2026 Lead Auditor under the Exemplar Global RTP framework.



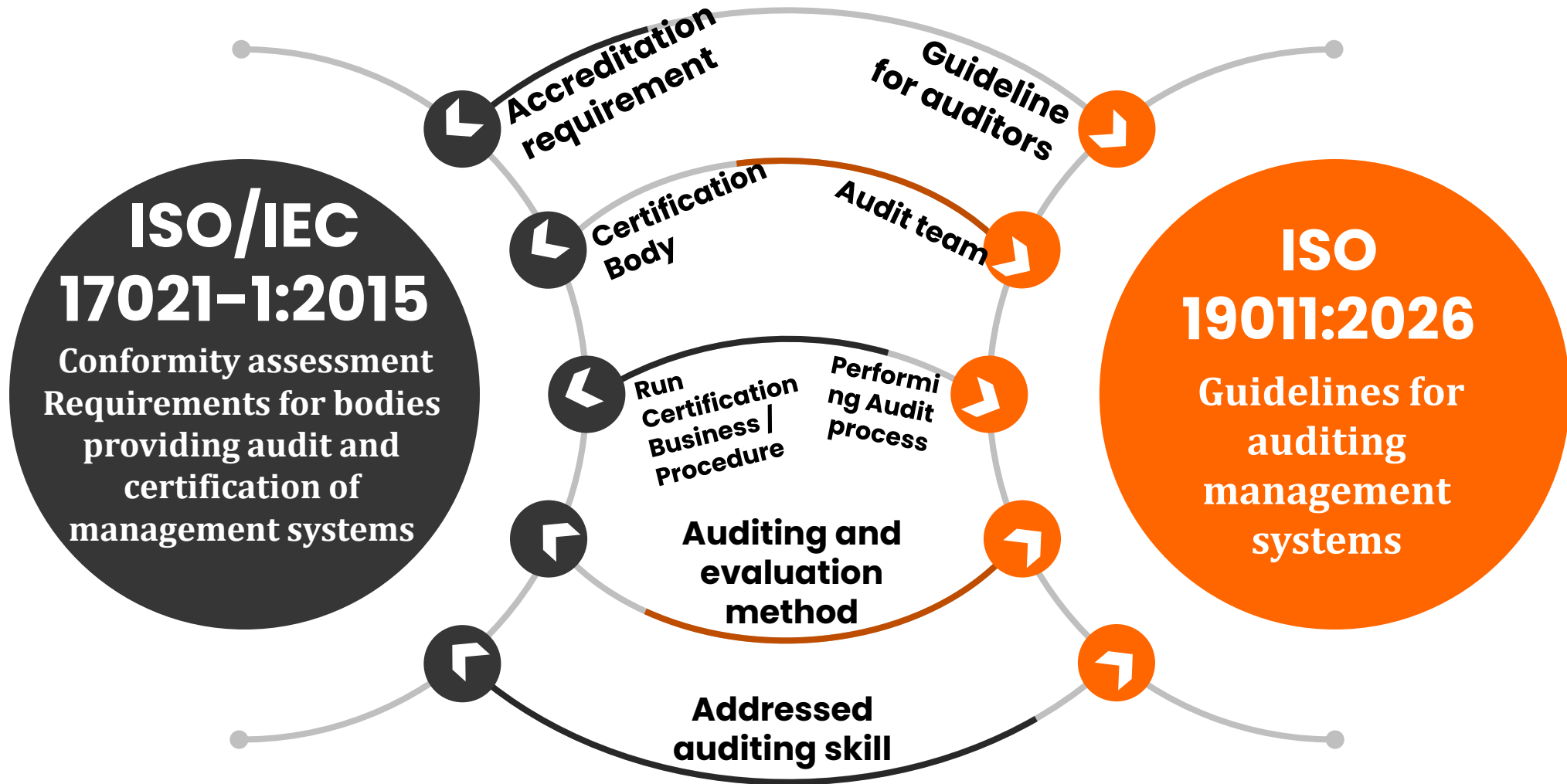
EXEMPLAR
GLOBAL

RTP CERTIFIED
TRAINING

Module 8

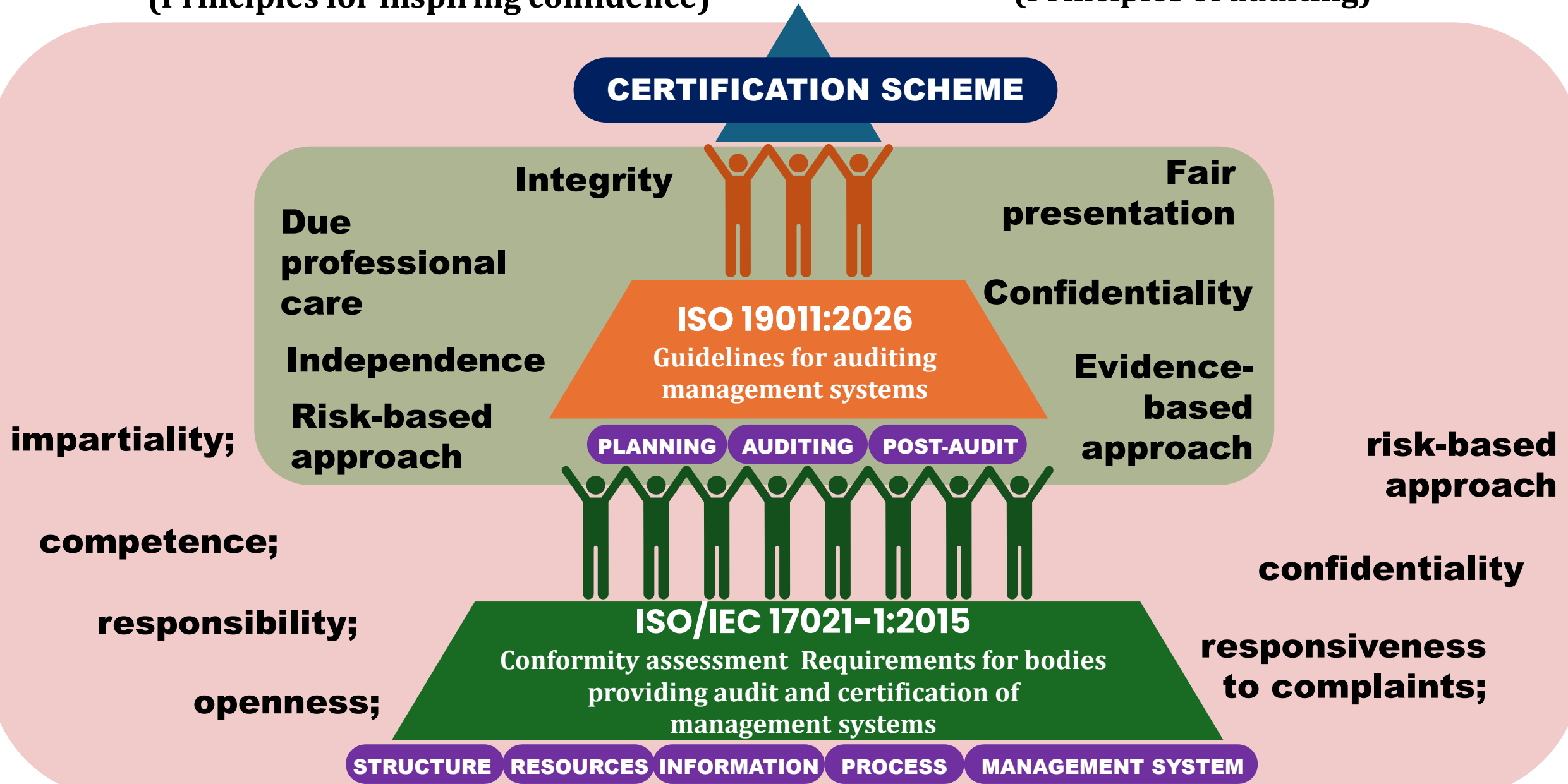
Auditing Principles and ISO
19011:2026 Guidelines

Standard Reference



ISO/IEC 17021-1:2015 vs ISO 19011:2026

(Principles for inspiring confidence) (Principles of auditing)



Process Audit Phase



Key Principles of Auditing



Integrity

the foundation of professionalism

honesty, diligence, and responsibility, comply with any applicable legal requirements, competency, impartiality, sensitivity to influence are essential for auditing



Fair presentation

the obligation to report truthfully and accurately

Audit findings, audit conclusions and audit reports reflect truthfully and accurately the audit activities. Significant obstacles encountered during the audit and unresolved diverging opinions between the audit team and the auditee are reported.

Key Principles of Auditing



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



Confidentiality

Security of
information

Auditors should exercise discretion in the use and protection of information acquired in the course of their duties includes the proper handling of sensitive or confidential information

Key Principles of Auditing

5

Independence

the basis for the impartiality of the audit and objectivity of the audit conclusions

Auditors should be independent of the activity being audited & should act in a manner that is free from bias and conflict of interest

6

Evidence-based approach

the rational method for reaching reliable and reproducible audit conclusions in a systematic audit process

Audit evidence is verifiable. The appropriate use of sampling is closely related to the confidence that can be placed in the audit conclusion

Key Principles of Auditing

7

Risk-based approach

an audit approach that considers risks and opportunities

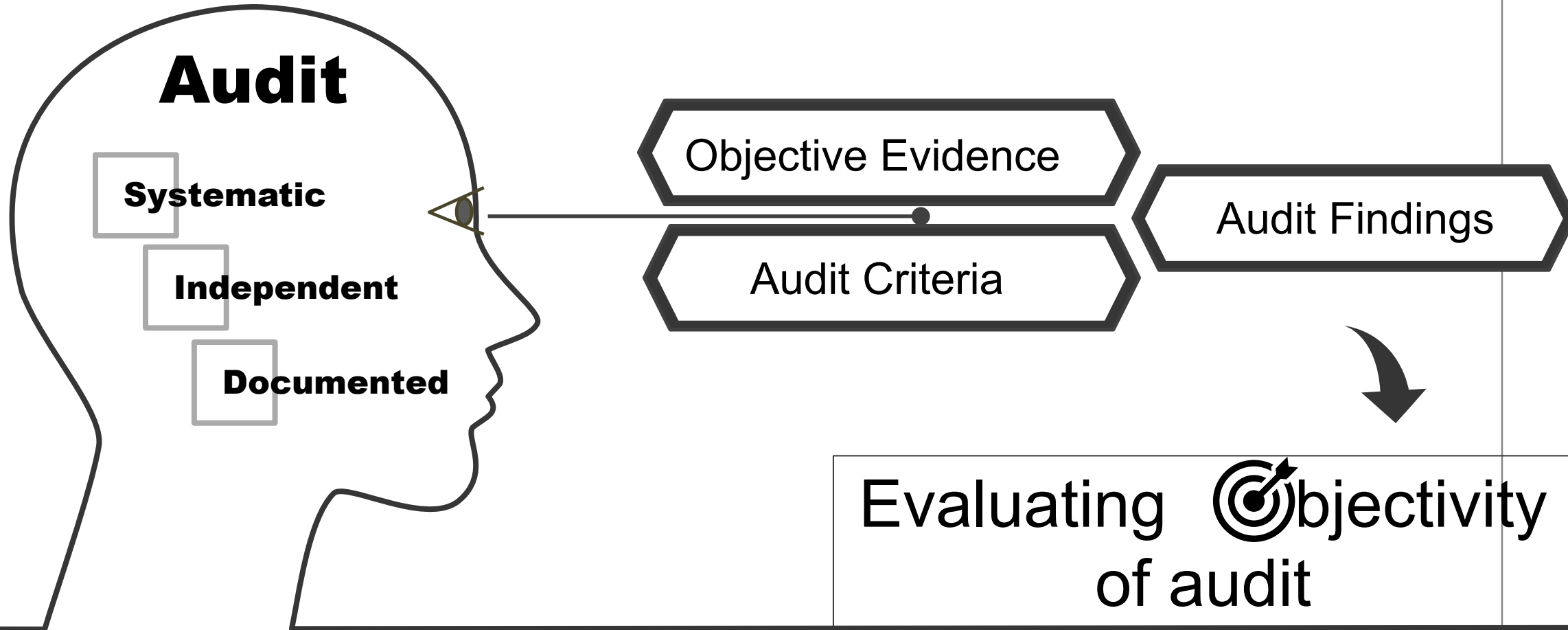
The risk-based approach should substantively influence the planning, conducting and reporting of audits in order to ensure that audits are focused on matters that are significant for the audit client, and for achieving the audit programme objectives.

ISO 17021 Requirement

Certification bodies need to take into account the risks associated with providing competent, consistent and impartial certification. Risks may include, but are not limited to, those associated with:

- the objectives of the audit;
- the sampling used in the audit process;
- real and perceived impartiality;
- legal, regulatory and liability issues;
- the client organization being audited and its operating environment;
- impact of the audit on the client and its activities;
- health and safety of the audit teams;
- perception of interested parties;
- misleading statements by the certified client;
- use of marks.

What is Audit



What is Audit

1st Party

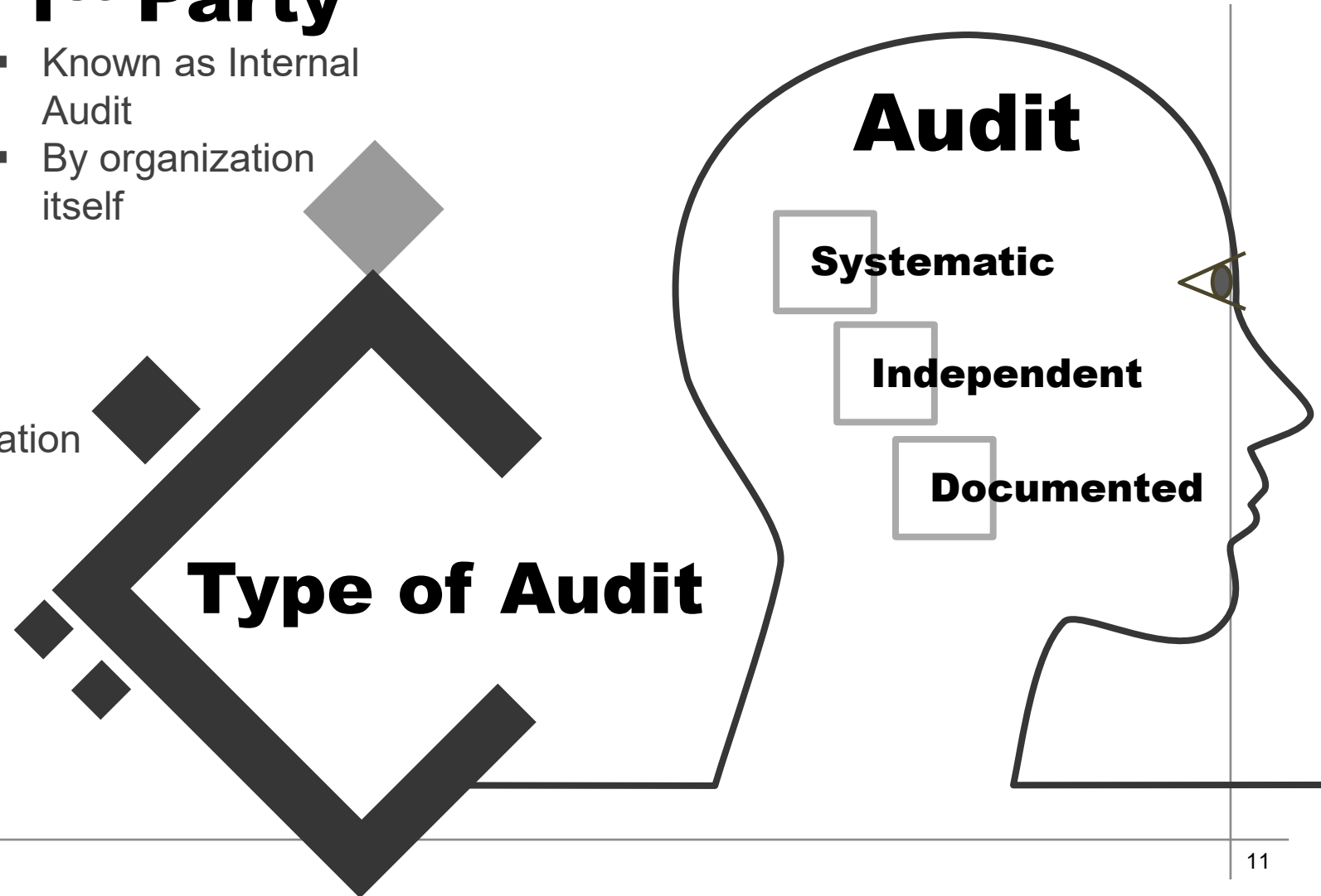
- Known as Internal Audit
- By organization itself

2nd Party

- by parties having an interest in the organization

3rd Party

- by independent auditing organizations
- providing certification/registration of conformity or governmental agencies



What is Audit

1st Party

- Known as Internal Audit
- By organization itself

2nd Party

- by parties having an interest in the organization

3rd Party

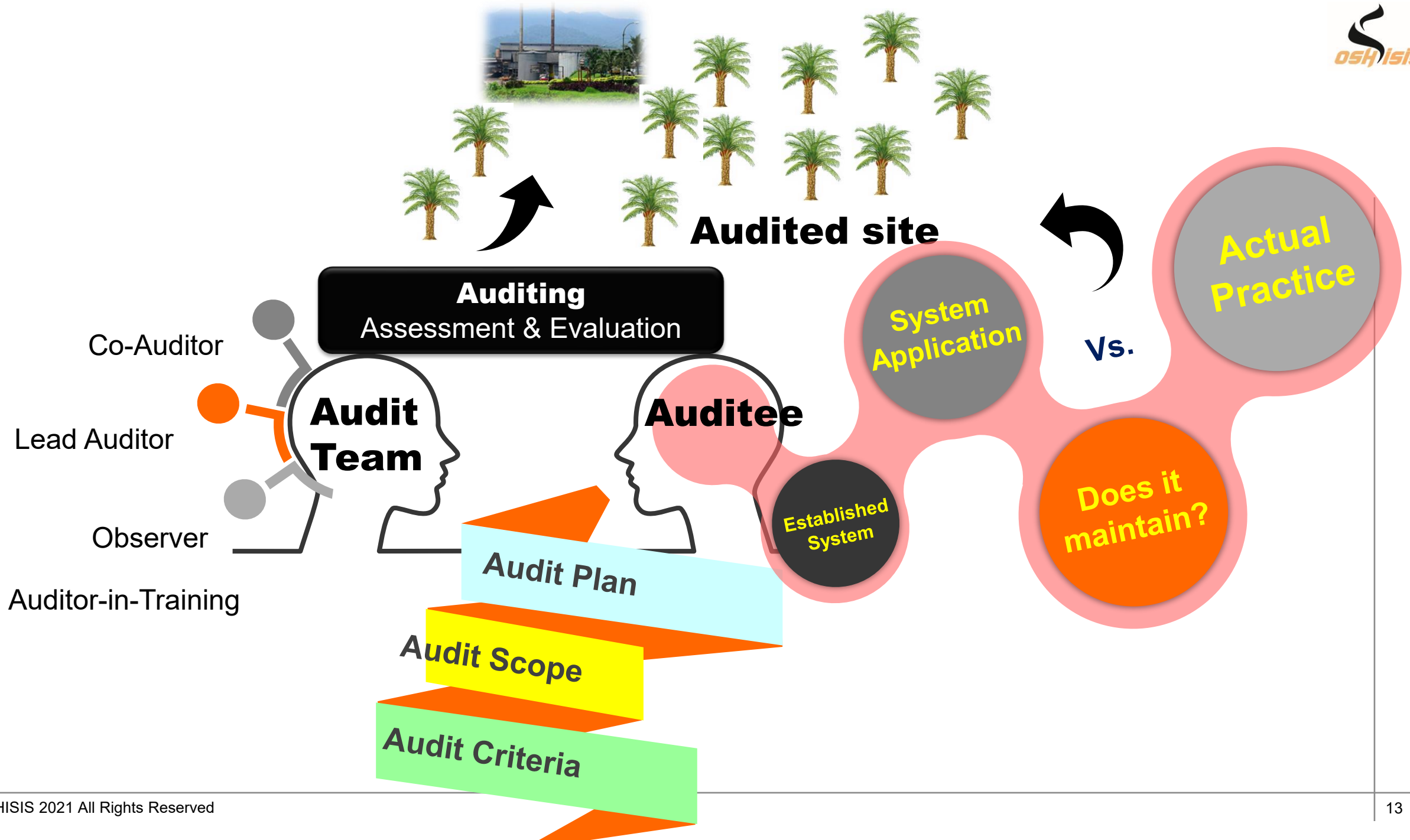
- by independent auditing organizations
- providing certification/registration of conformity or governmental agencies

Combined Audit

IMS Audit

Joint Audit

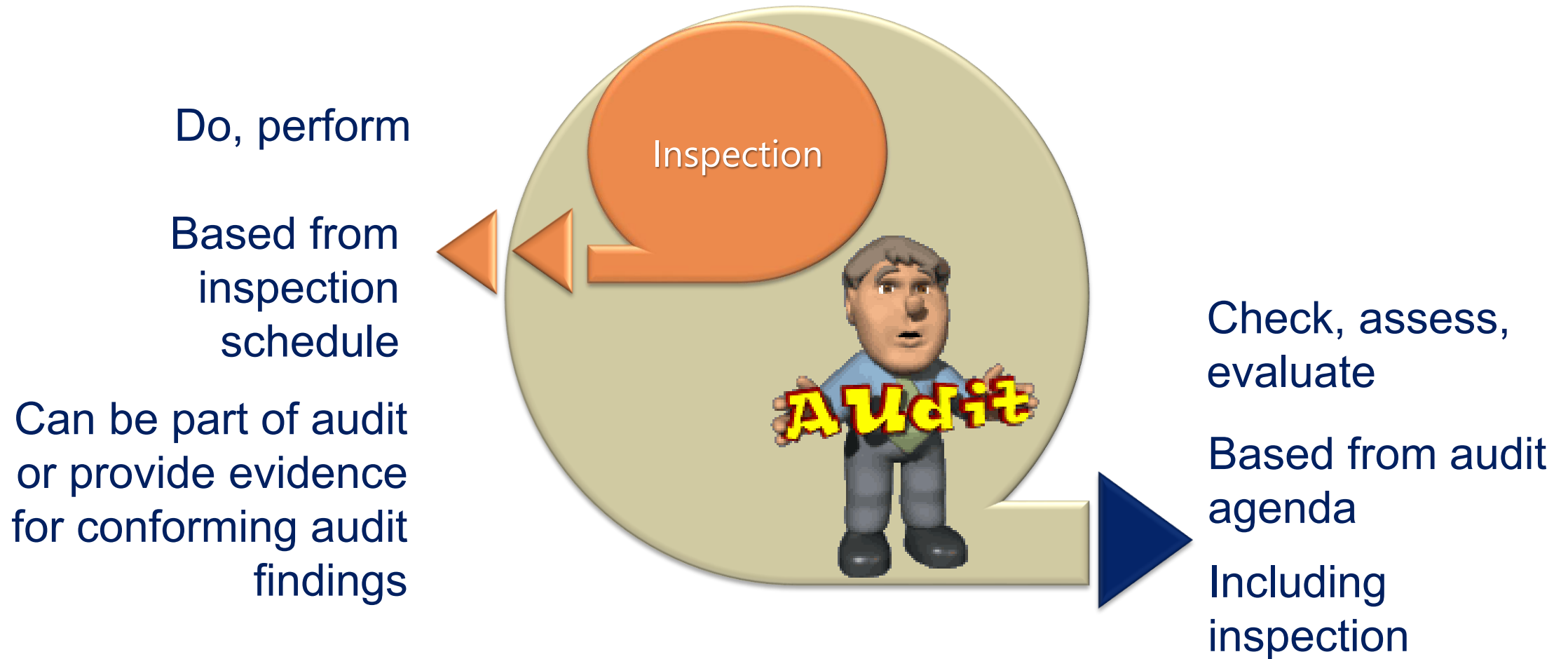
Type of Audit

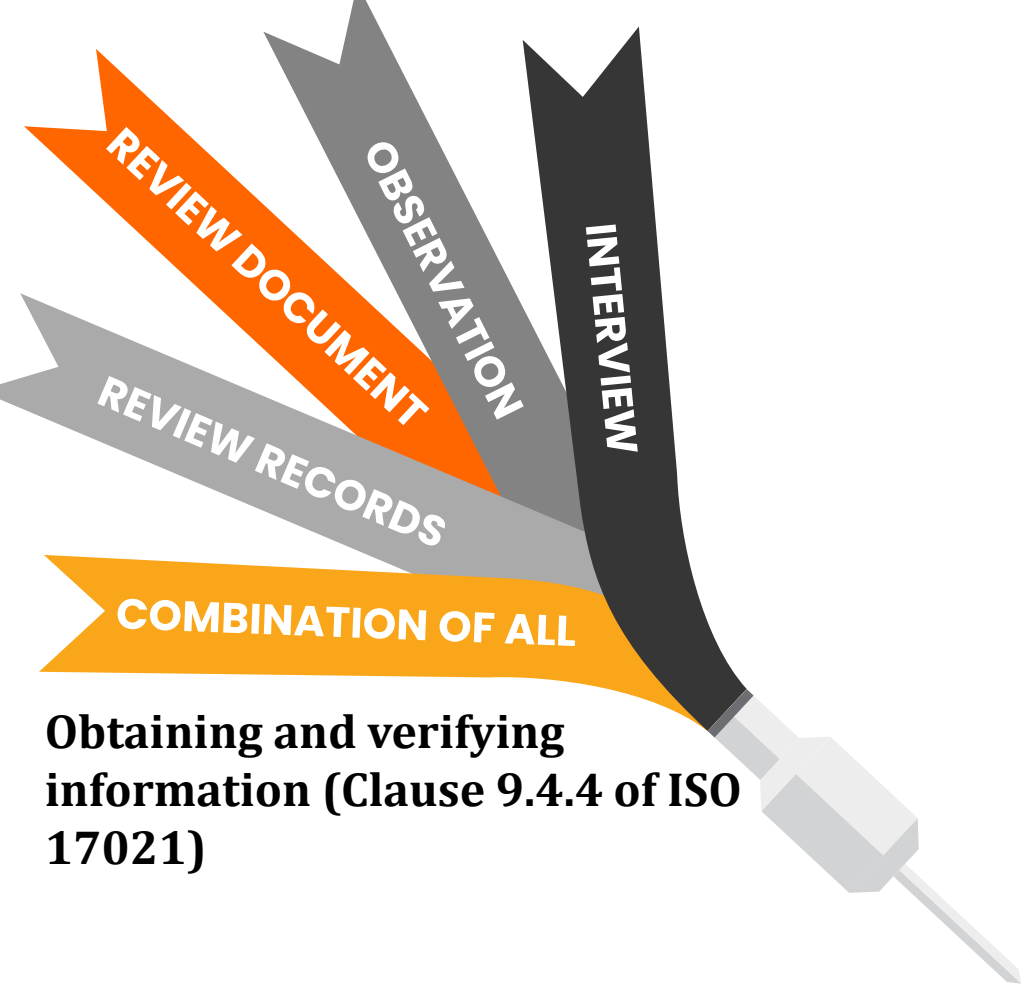


Why Audit?

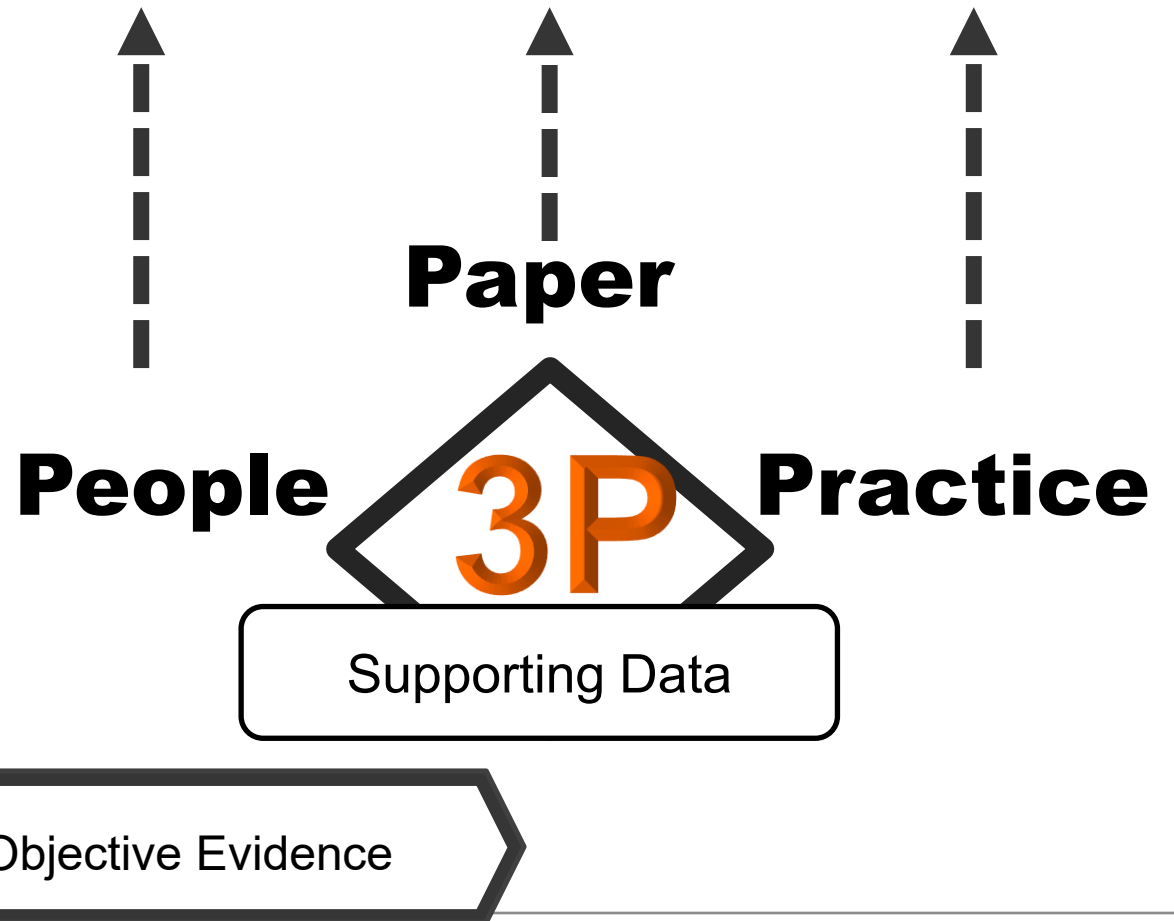


Relationship Audit - Inspection





Objective Evidence
records, statements of fact, or other information which are relevant to the audit criteria and verifiable



Requirements

need or expectation that is stated, generally implied or obligatory



1

Statutory & regulatory



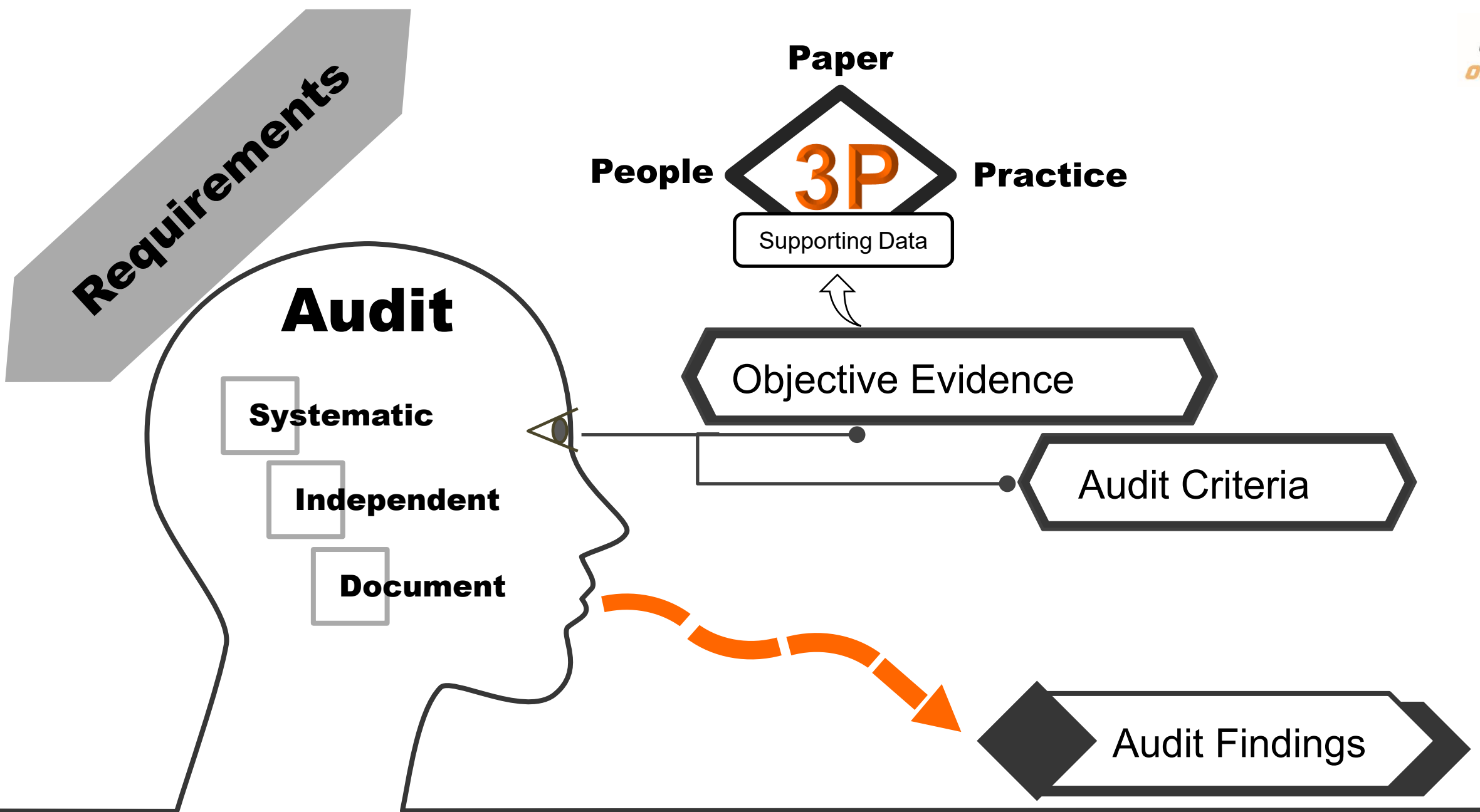
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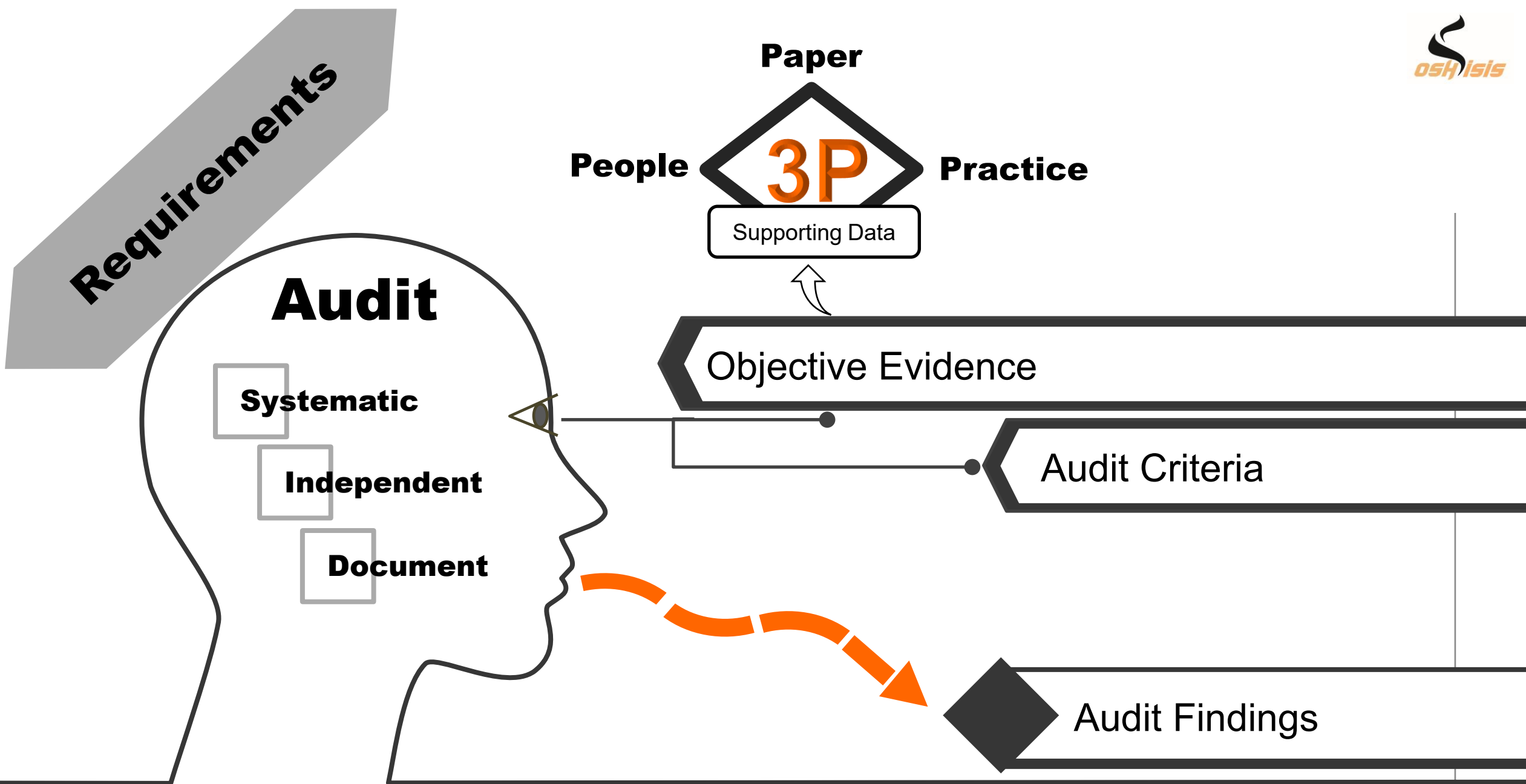
Standard Requirements



3

Internal Requirements





01

Indicates..

indicate **conformity** or **nonconformity**

02

Identify..

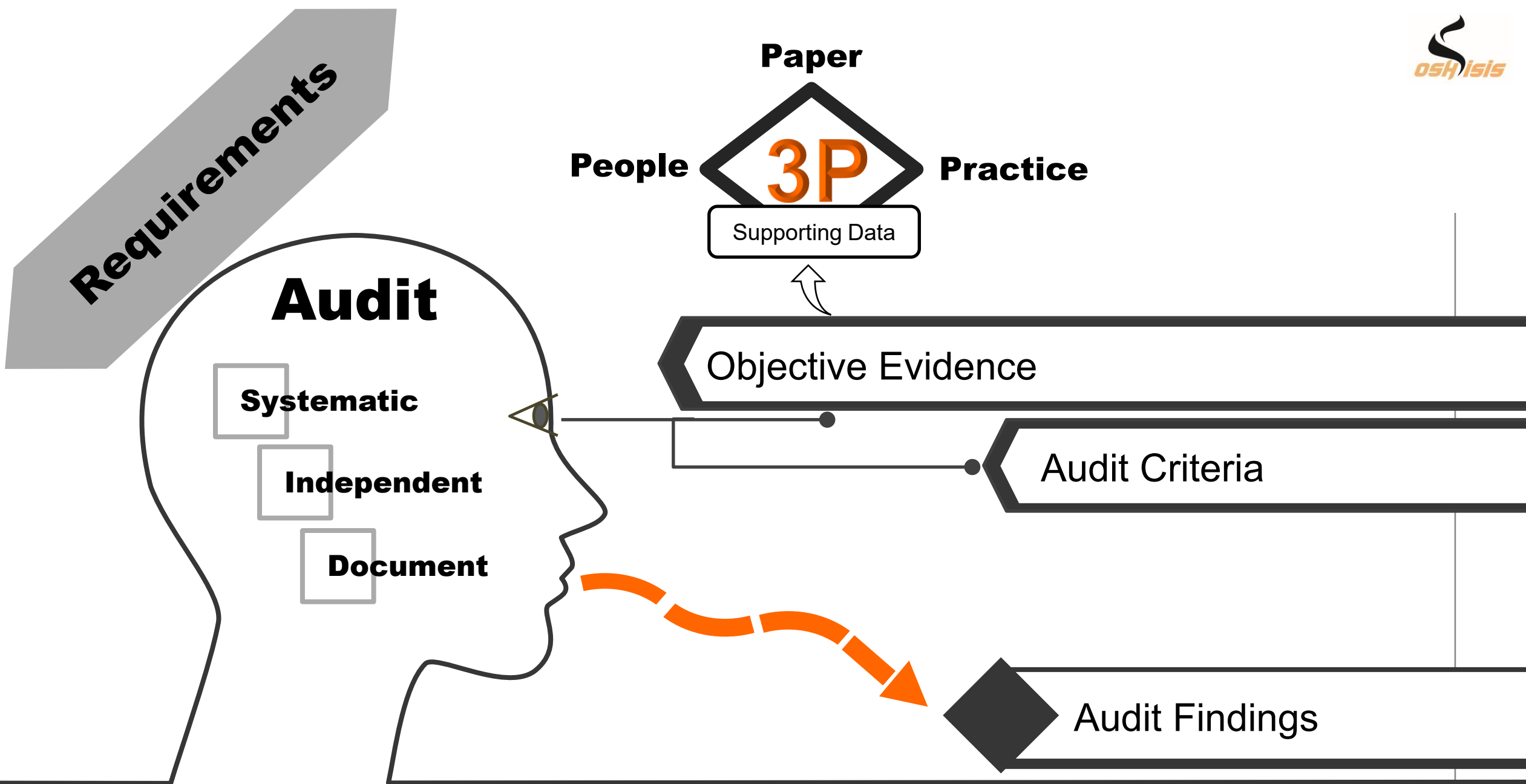
risks, **opportunities for improvement** or recording **good practices**.

Objective Evidence

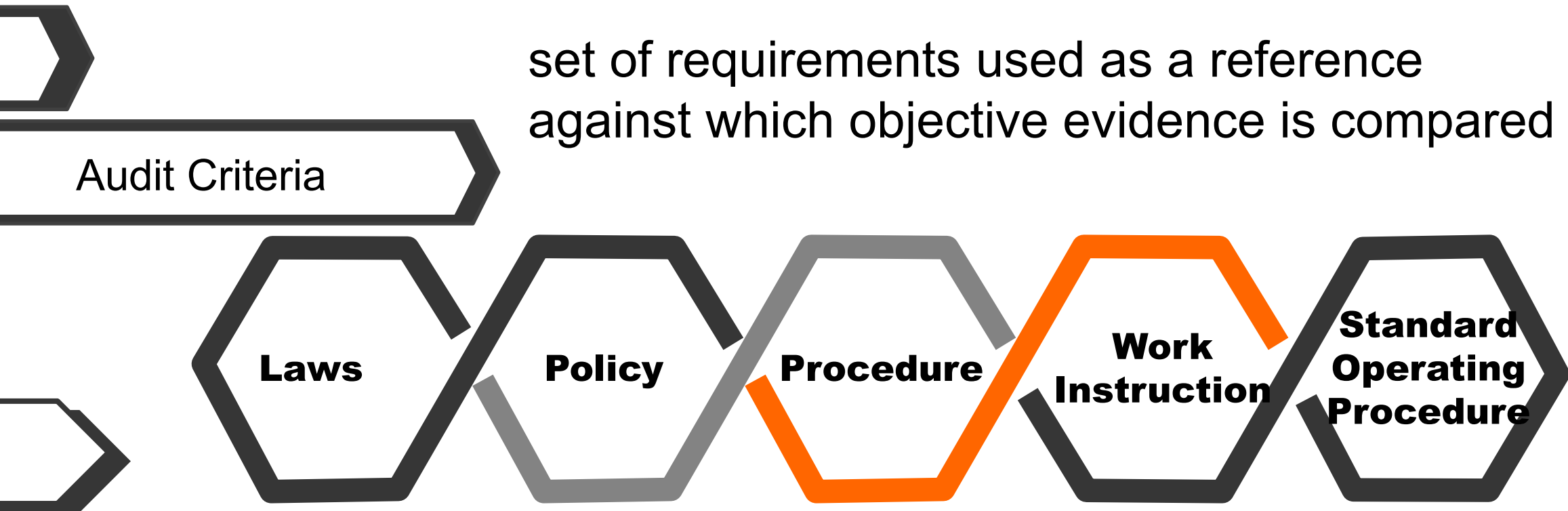
Audit Criteria

Audit Findings

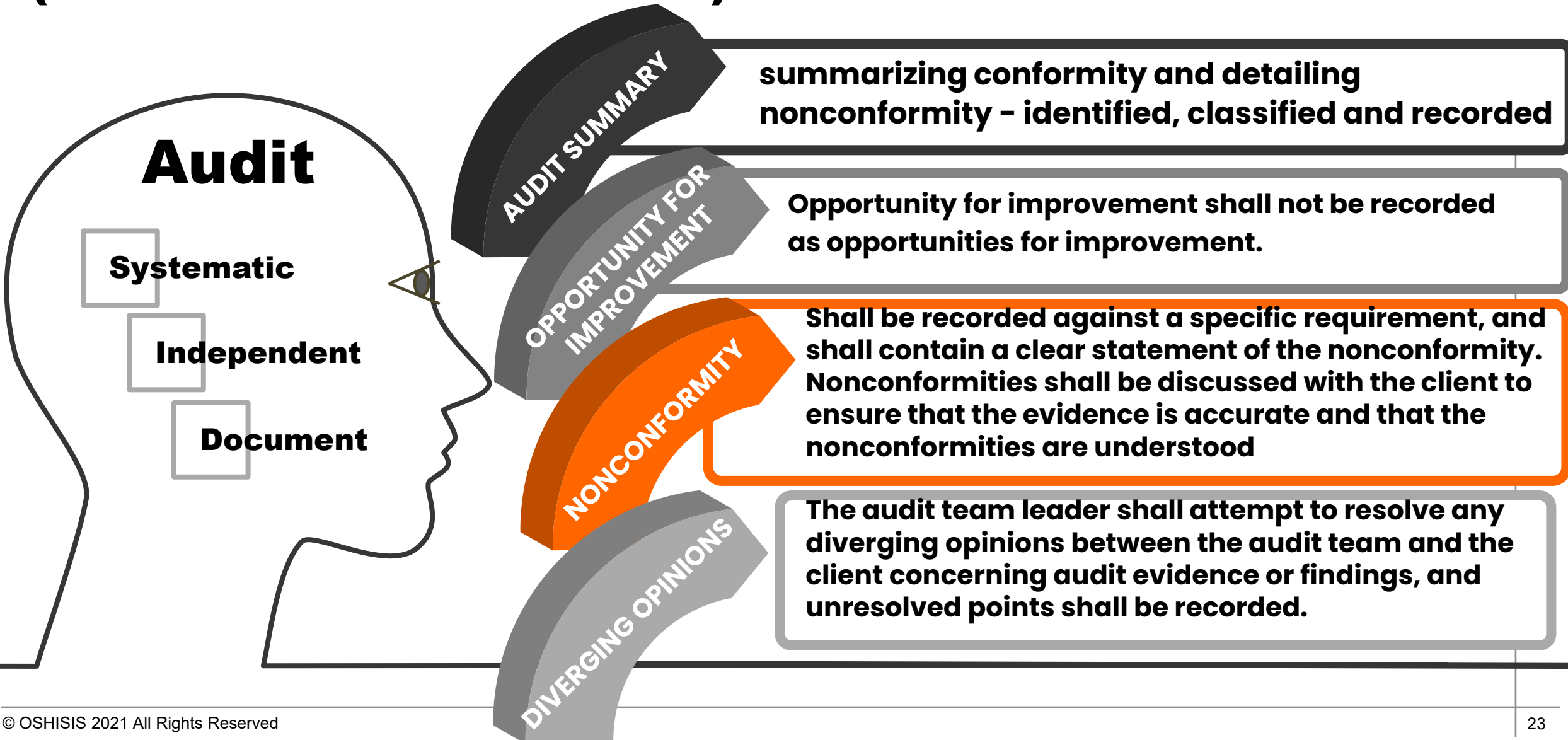
results of the evaluation..



Audit Criteria



Identifying and recording audit findings (Clause 9.4.5 of ISO 17021)



Requirements

Conclusion

Audit

Systematic

Independent

Document

Objective Evidence

Audit Criteria

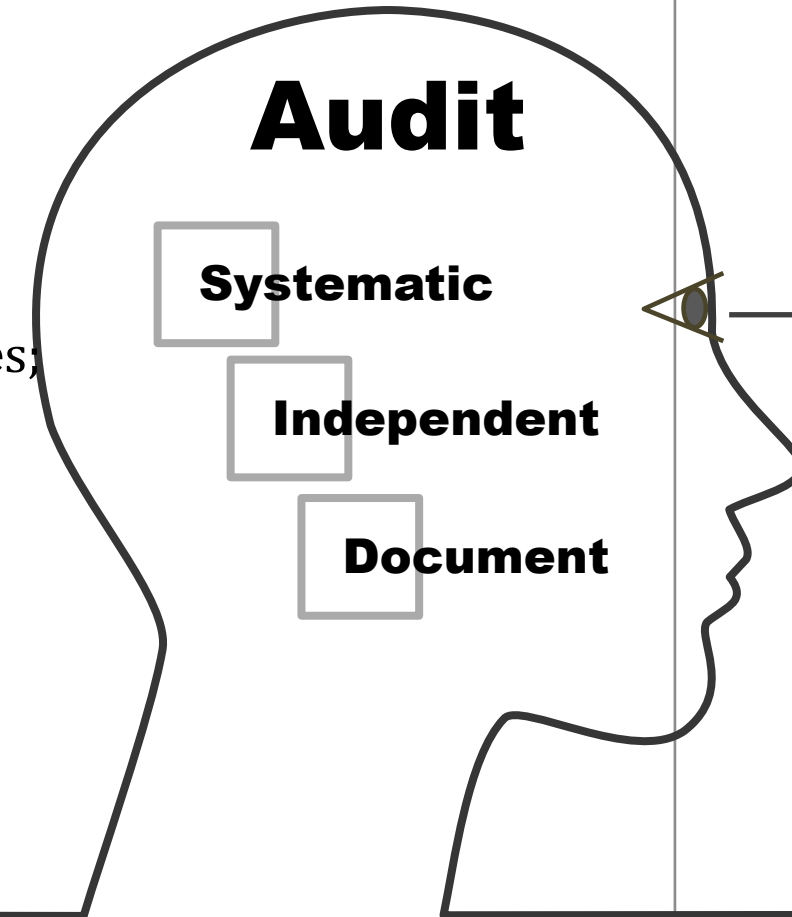
Audit Findings

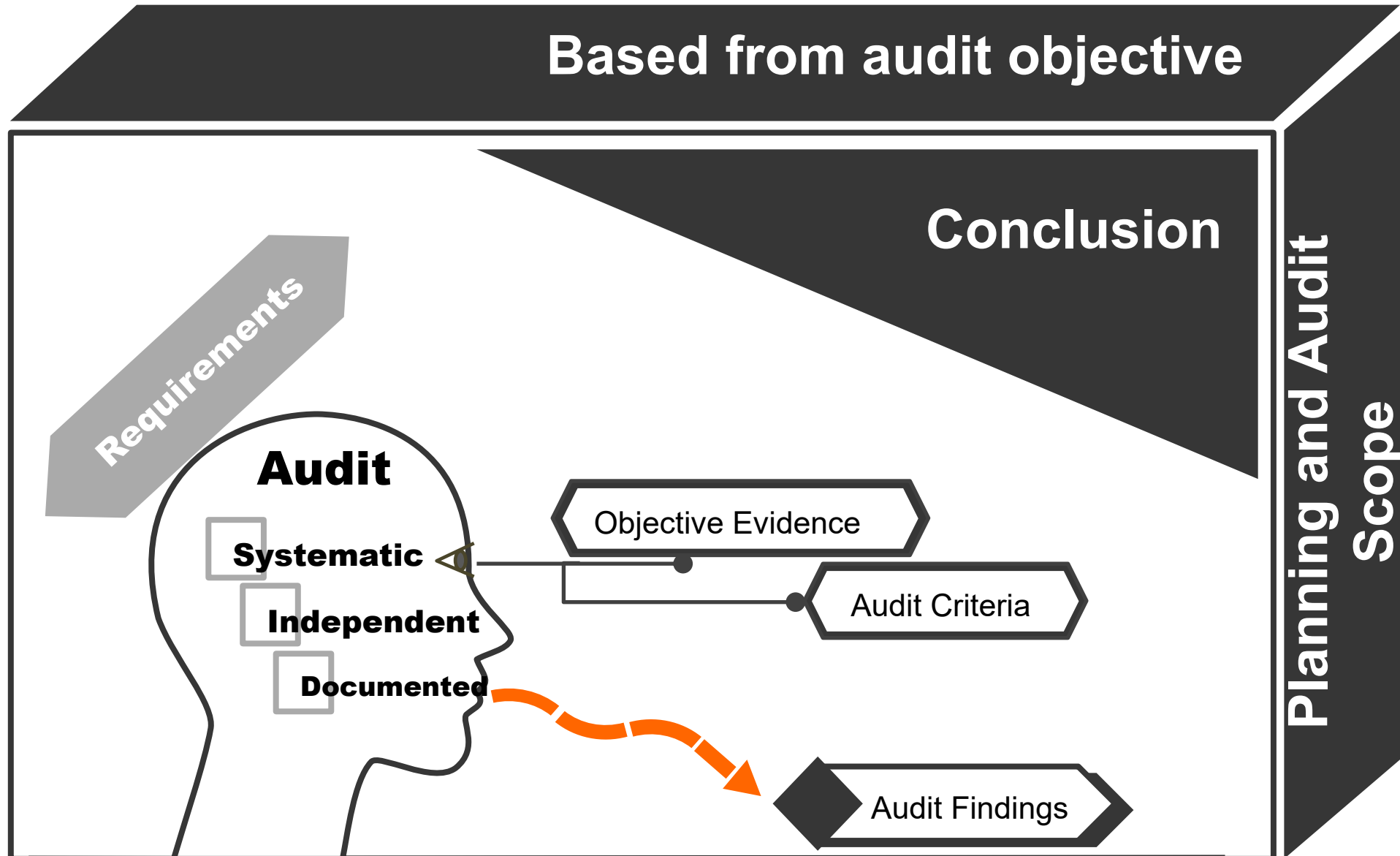
Conclusion

(Clause 9.4.6 of ISO 17021)

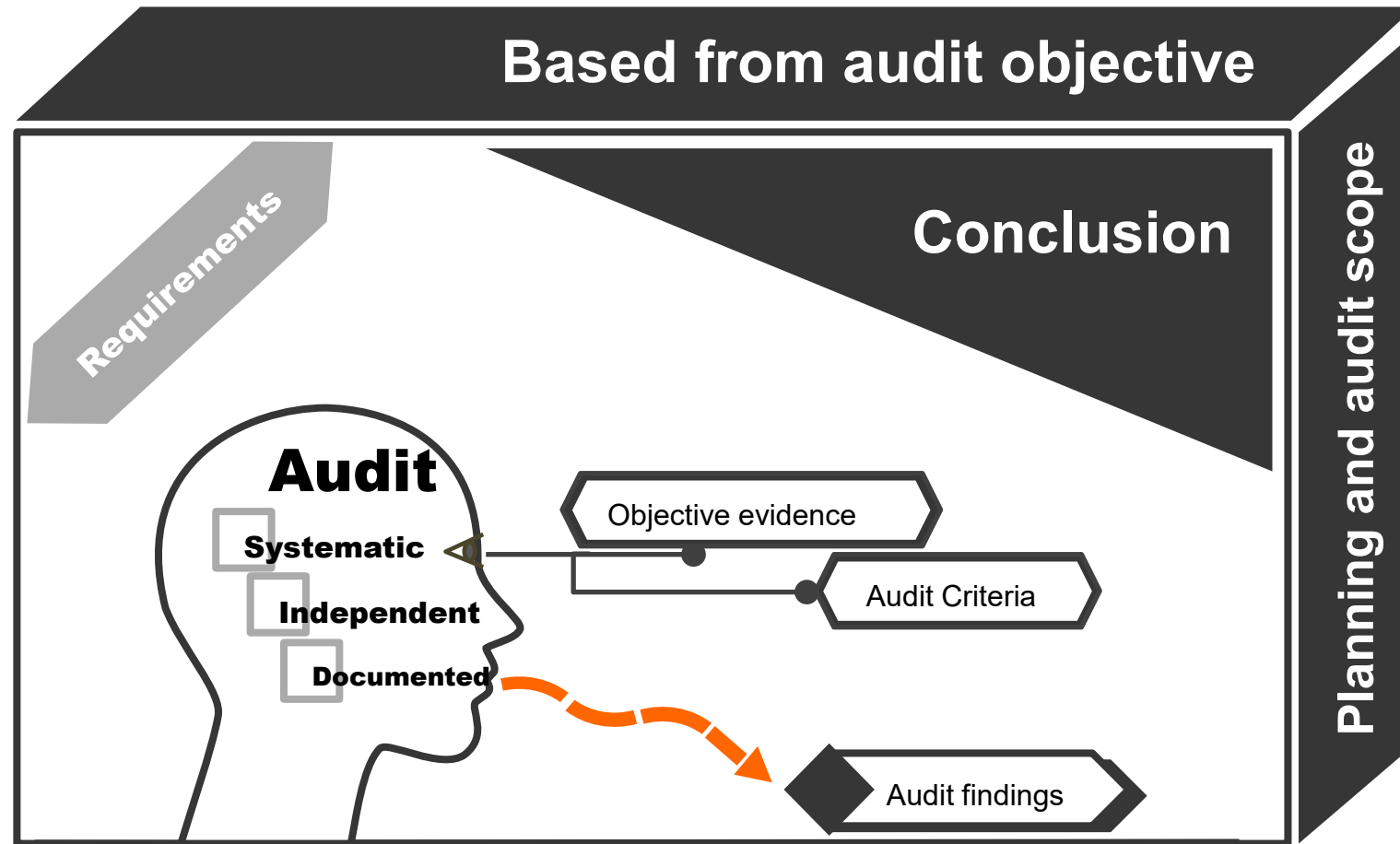
Preparing audit conclusions

- a) Review the audit findings, and any other appropriate information obtained during the audit, against the audit objectives and audit criteria and classify the nonconformities;
- b) agree upon the audit conclusions, taking into account the uncertainty inherent in the audit process;
- c) Agree any necessary follow-up actions;
- d) confirm the appropriateness of the audit programme or identify any modification required for future audits (e.g. scope of certification, audit time or dates, surveillance frequency, audit team competence).





Program Audit Arrangement



Audit Ecosystem



**Internal
Procedures**



Standards



**Applicable
Laws**



People



3P



Process



Strength



Negative

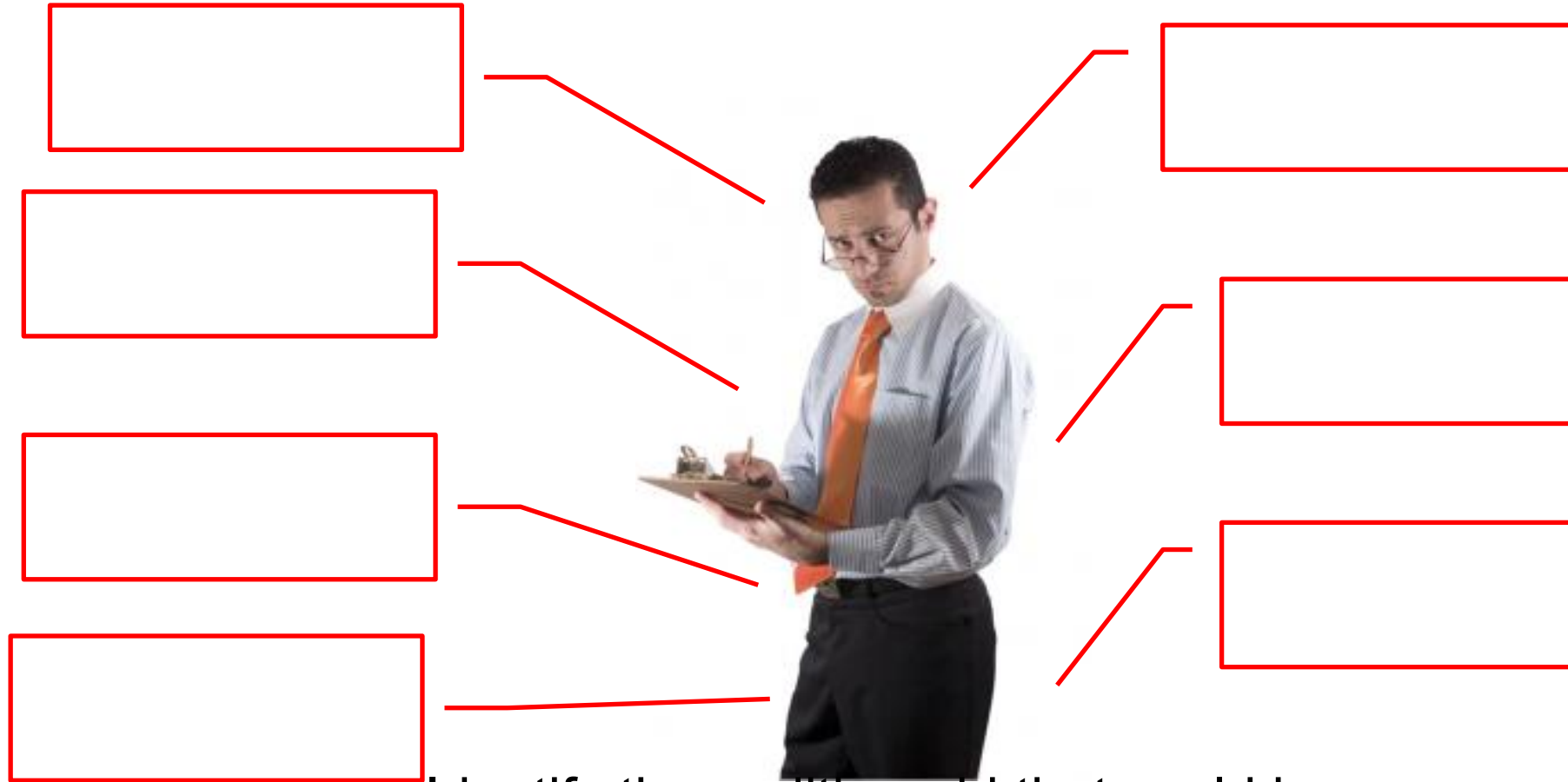


Low

Fair

High

Determine Auditing-aid



Identify the auditing-aid that could be necessary to provide audit evidence to meet with the objectives of audit

MANAGING AUDIT PROGRAM



Establishing an Audit Program

- Audit Scope
- Audit Extent
- Complexity
- Organizations scale



Understanding the Auditee's Context

- Objectives
- internal and external issues,
- stakeholder expectations, and
- confidentiality requirements



Planning the Audit Program

- Audit Objectives
- Integrity
- Resource Allocation
- Competency



Audit Program Details

- Audit Information
- Objectives of the audit program.
- Risks & opportunities
- Scope & boundaries
- Audit schedule
- Types of audits
- Audit criteria
- Team members
- Monitoring
- Review and Improvement

PLANNING AN AUDIT PROGRAMME

	Set Clear Audit Objectives	Align audits with organizational goals, risks, performance levels, and stakeholder expectations.
	Define Audit Purpose	Common purposes: improve system performance, verify compliance, and ensure supplier reliability.
	Manage Risks & Use Opportunities	Plan to avoid issues like poor resourcing or weak team selection, while using opportunities to combine audits and reduce costs
	Build the Audit Programme	Define scope, assign roles, choose competent auditors, plan schedules, and set up communication and reporting processes
	Ensure Competent Programme Managers	Managers should understand audit practices, management systems, and keep their knowledge updated
	Decide Audit Scope & Coverage	Consider the size, complexity, past results, and stakeholder concerns when setting how broad detailed the audit will be
	Plan for Resources	Allocate enough budget, time, personnel, tools, and logistics (e.g. travel, tech, accommodation) for audit activities

IMPLEMENTING AUDIT PROGRAM



Organize and Communicate the Audit Plan

Share the audit plan, assign roles, choose audit methods (on-site or remote), and keep everyone informed. Ensure everything is scheduled and risks are managed.



Set Clear Audit Method

Decide how the audit will be done



Assign an Audit Team Leader

Appoint a leader to manage the audit and ensure smooth execution



Keep Records Secure and Organized

Protect all audit documents properly



Set Clear Audit Objectives, Scope & Criteria

Define what you want to achieve, the area, and the standards to follow.



Establish Competent Audit Team

Select skilled auditors, include experts and new auditors if applicable



Review and Use Audit Results

Evaluate achievement of audit objectives, review findings, and share improvements

MONITORING AND REVIEW OF THE AUDIT PROGRAMME



Monitoring the Audit Programme

Make sure the audit schedule is followed, teams perform well, audits run smoothly, feedback is collected, and documentation is complete



Potential Modifications to the Audit Programme

Update the programme if there are changes in findings, scope, standards, client needs, or conflicts of interest



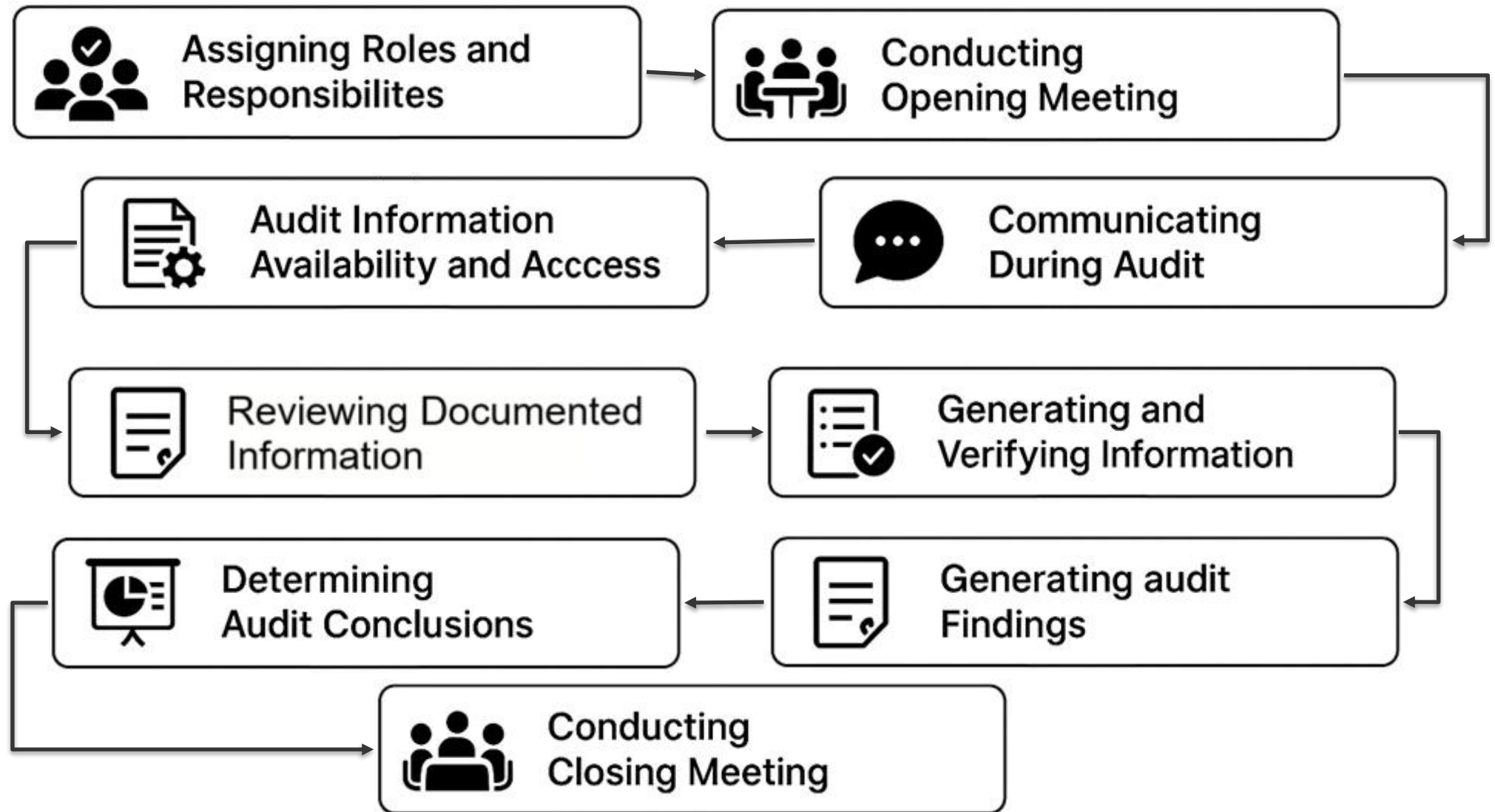
Reviewing and Improving the Audit Programme

Regularly check if the audit plan works well, find areas to improve, support auditor development, and report findings



Considerations During Review

Look at trends, process compliance, changes in stakeholder needs, data security, and the effectiveness of risk controls



Module 7

Audit Execution (Onsite Assessment)

CONDUCTING AUDIT: INITIATING AND PREPARING AUDIT ACTIVITIES

INITIATING THE AUDIT



- responsible by the team leader
- communicating with auditee

PREPARING FOR THE AUDIT

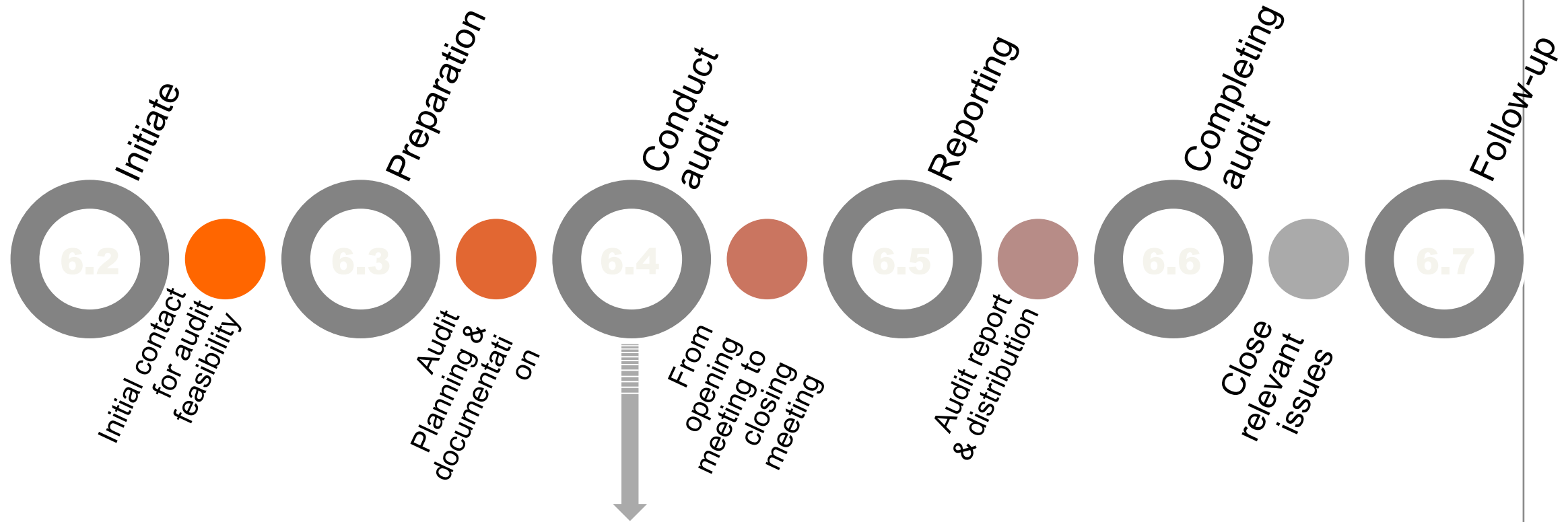


- review documentation
- planning, risk assessment coordination
- review and use audit results

Auditing Guideline

Performing an Audit

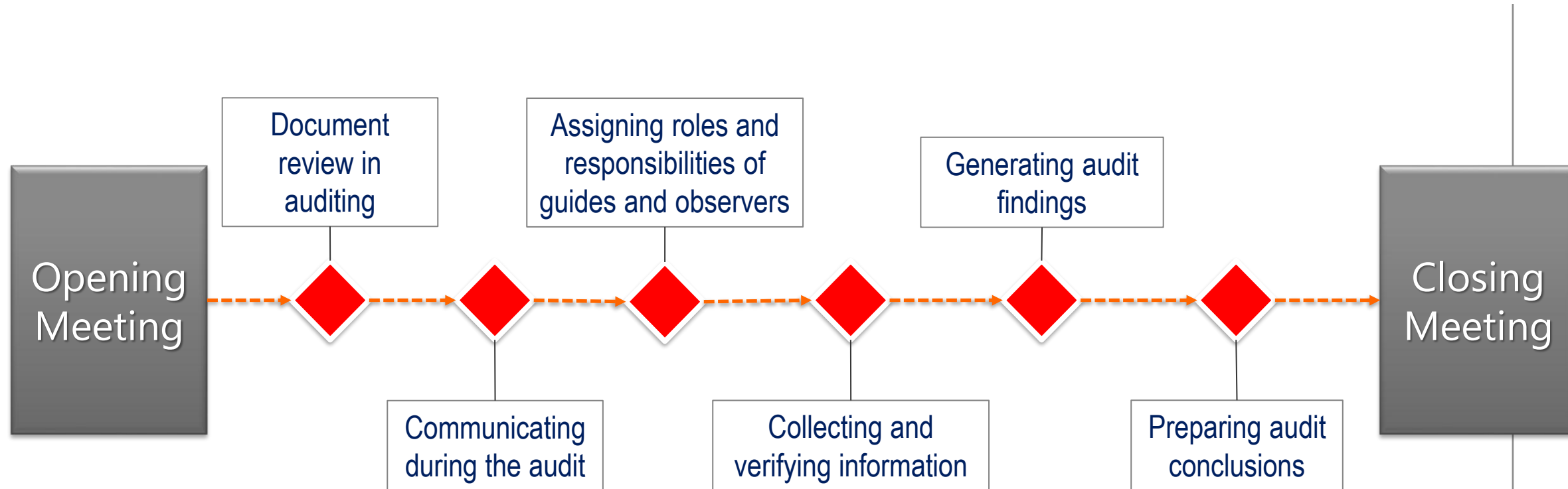
ISO 19011:2026



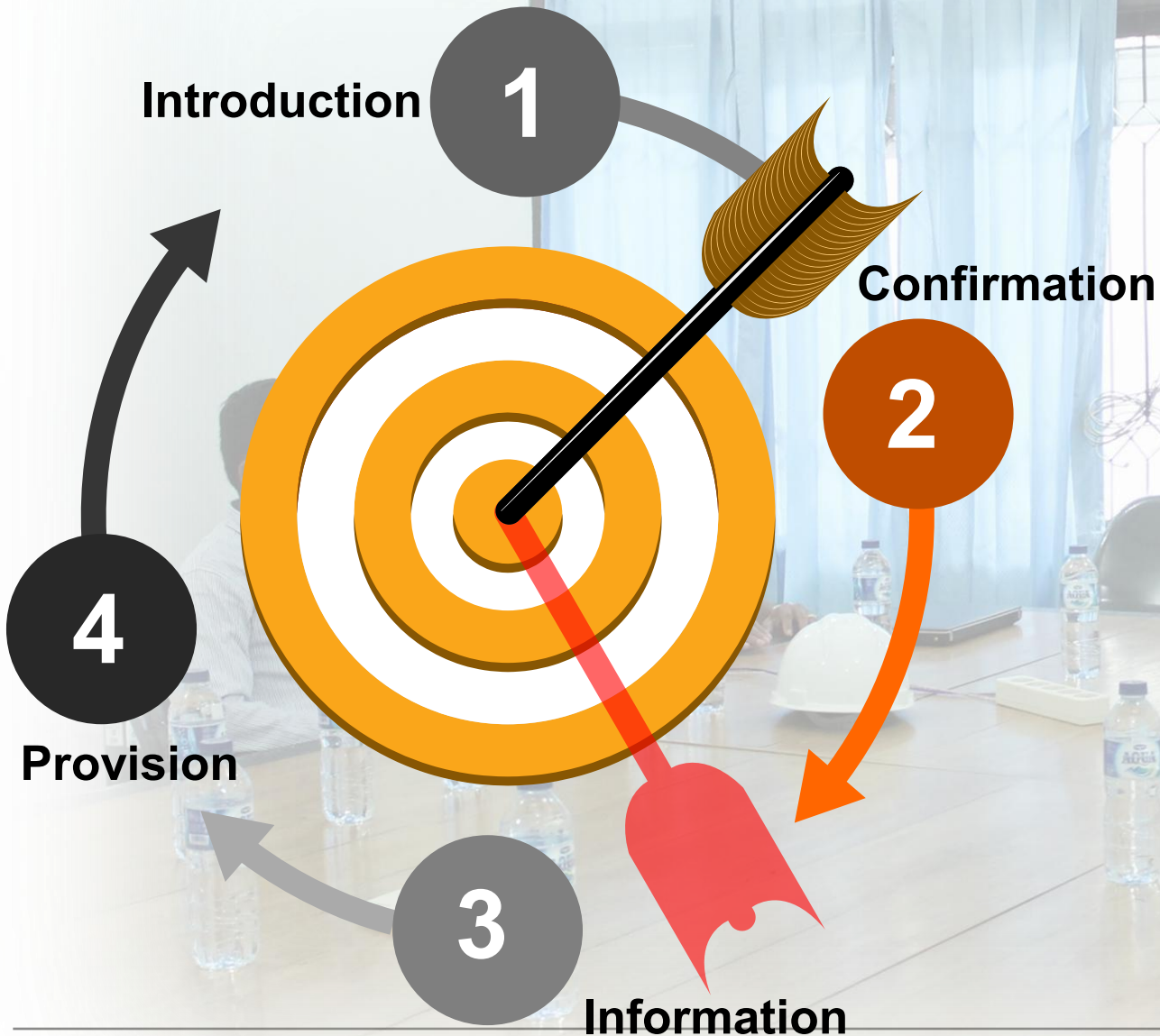
Refer to next page

Auditing Guideline

Conducting the audit activities



Opening Meeting



INTRODUCTION

introduction of the participants, including an outline of their roles, audit team including observers

CONFIRMATION

scope of certification, audit plan, change, arrangement, communication channel, resources & facilities, language used in auditing

INFORMATION

Confidentiality, reporting method, audit findings, information about the conditions under which the audit may be prematurely terminated, status of findings of the previous review, sampling procedure, client will be kept informed of audit progress and any concerns and opportunity for the client to ask questions

PROVISION

Auditor Guides, work safety, emergency and security procedures, Audit protocol

AUDITING TECHNIQUES

Aim

This section will explain audit techniques using the Turtle method combined with common methods such as Interview, Document Review & Observation to gather sufficient evidence to justify audit findings..

Auditors can harness common audit methodologies such as observation, document review, and interviews while employing a Turtle Diagram to systematically evaluate processes. This structured approach ensures a comprehensive examination, enabling auditors to identify strengths, weaknesses, and areas for improvement, ultimately delivering impactful audit results that guide enhancements and compliance within the organization.



Turtle Diagram

A process-oriented audit approach

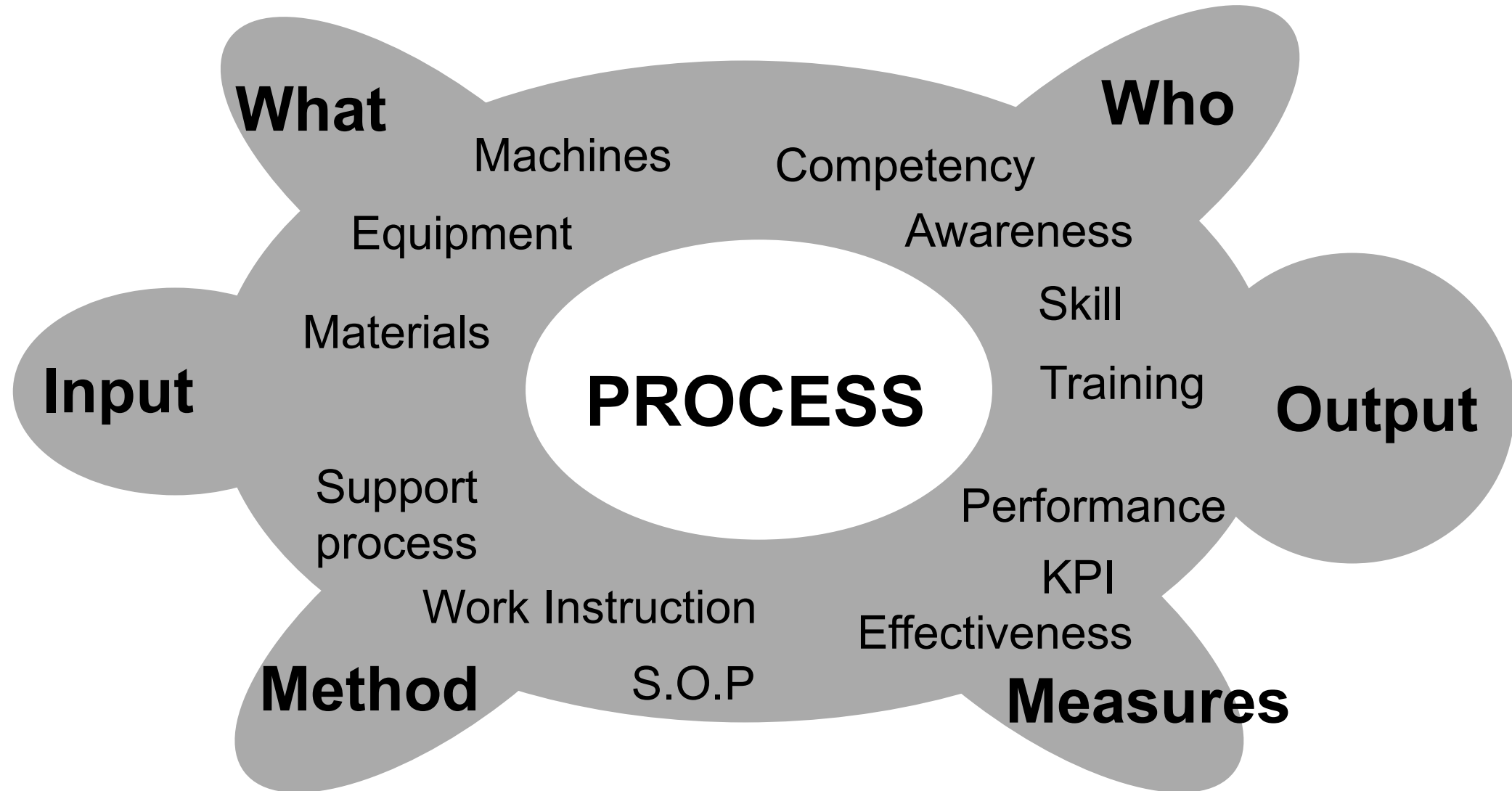


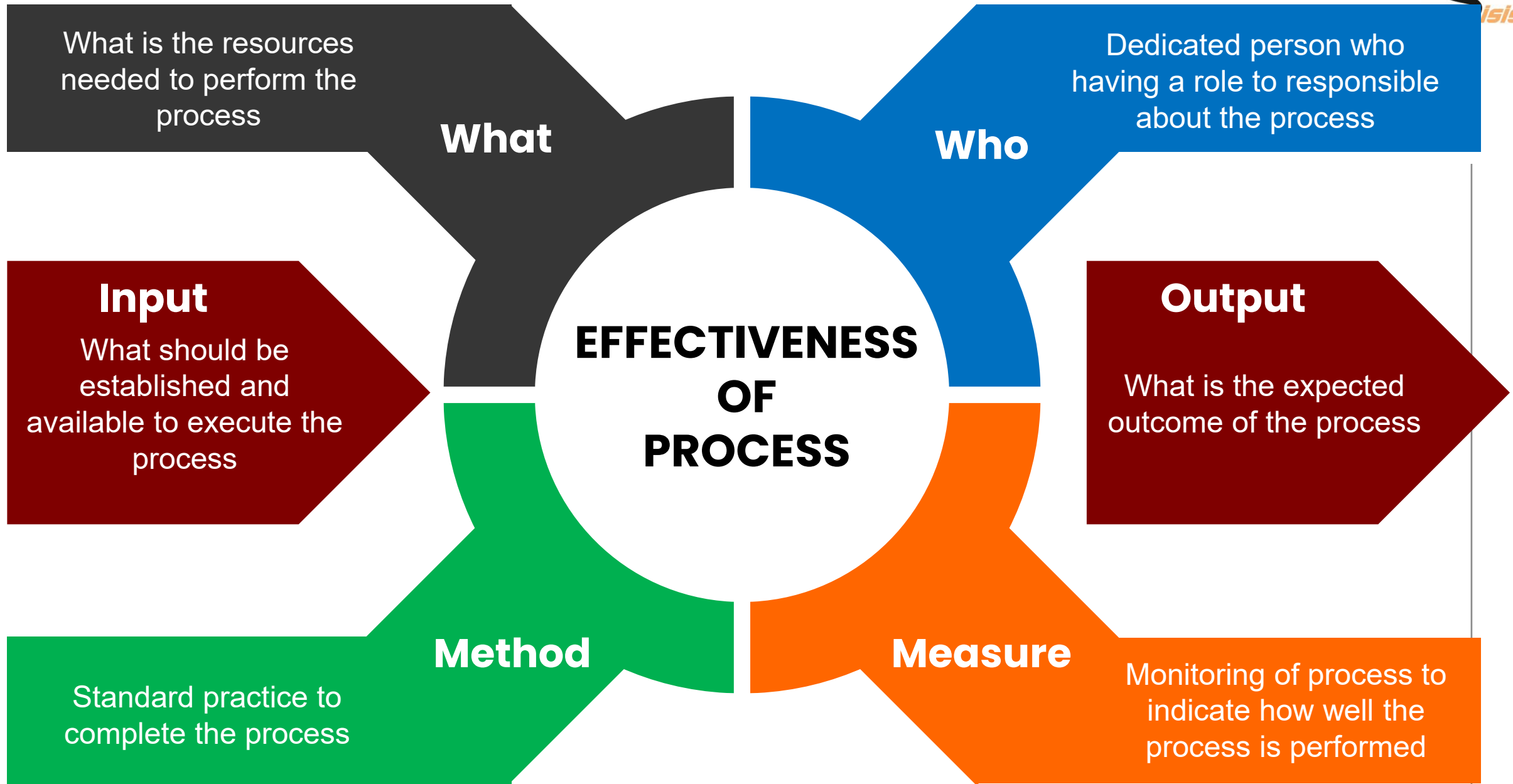
Onsite audit

A method to collect an objective evidence



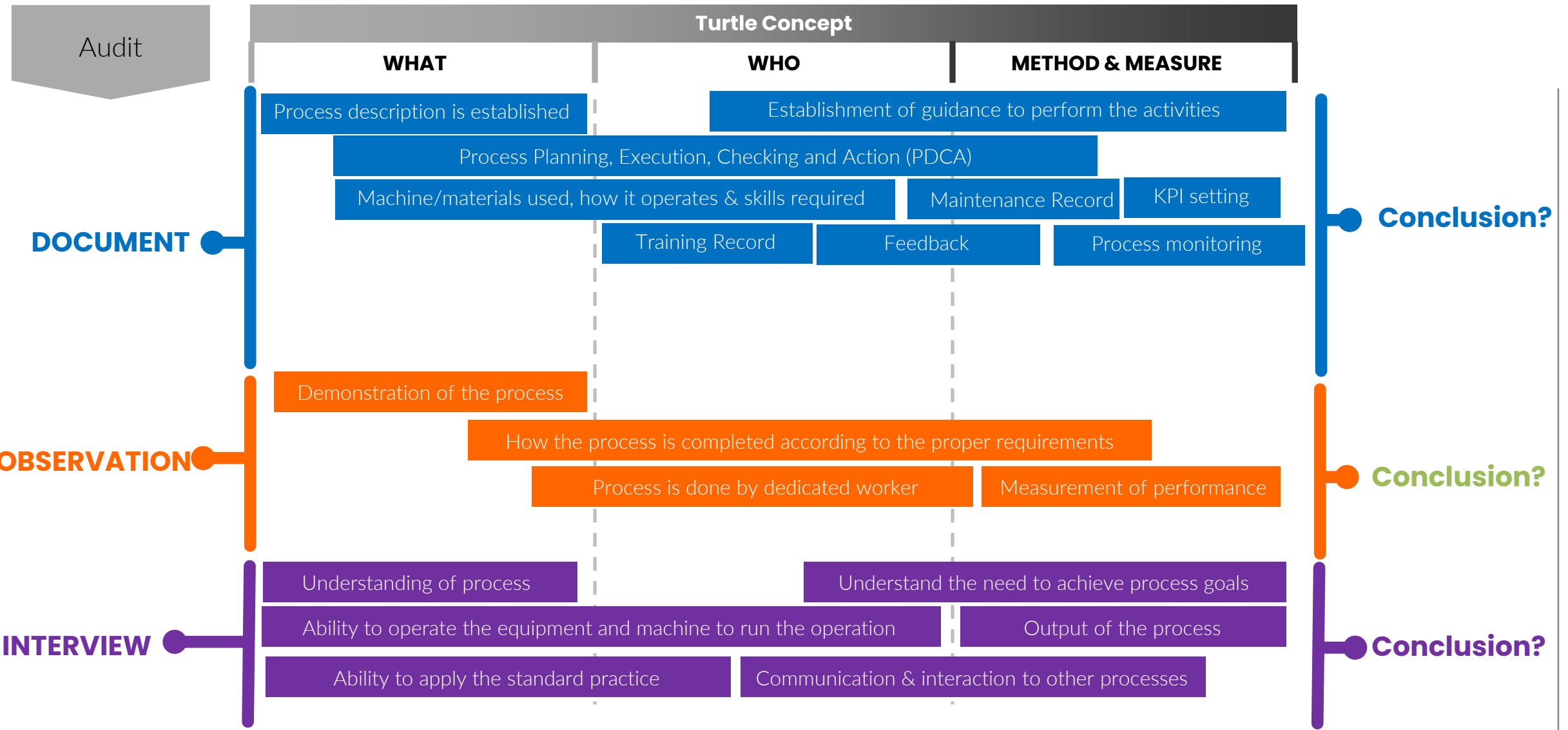
Auditing approach using Turtle Diagram





Audit Mind-Mapping: Turtle Concept

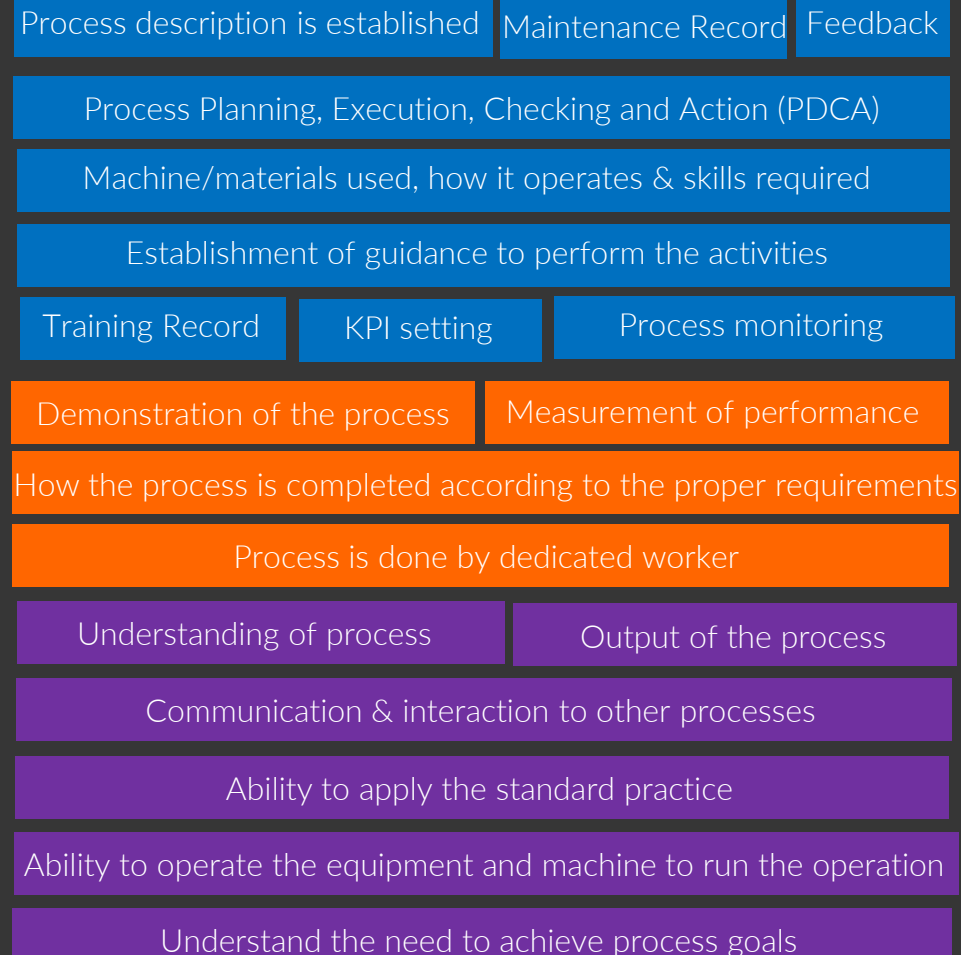
APPLICATION AT SITE



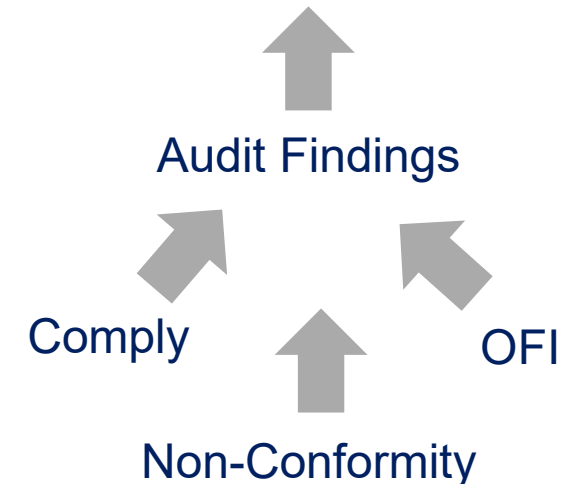
AUDIT MIND-MAPPING: TURTLE CONCEPT APPLICATION AT SITE

How the issues presented are able to generate the appropriate types of questions according to the skills of the auditor

The questions presented to the auditee can provide justification to the auditor in making a decision



Open questions
Closed questions
Leading Questions



Module 9

Evaluating Quality, Environmental, OH&S audits and management of findings

Learning Outcomes

Participants gain understanding of QMS evaluation criteria and ensure compliance efficiently.

efficiently.
compliance

Discover efficient ways to handle conclusions, understand QMS audit reporting, and identify nonconformities.

nonconformities,
and identify
audit reporting

Capable to justify corrective action plans and equipped with follow-up methods for improvements

improvements
methods for

Training Expectation

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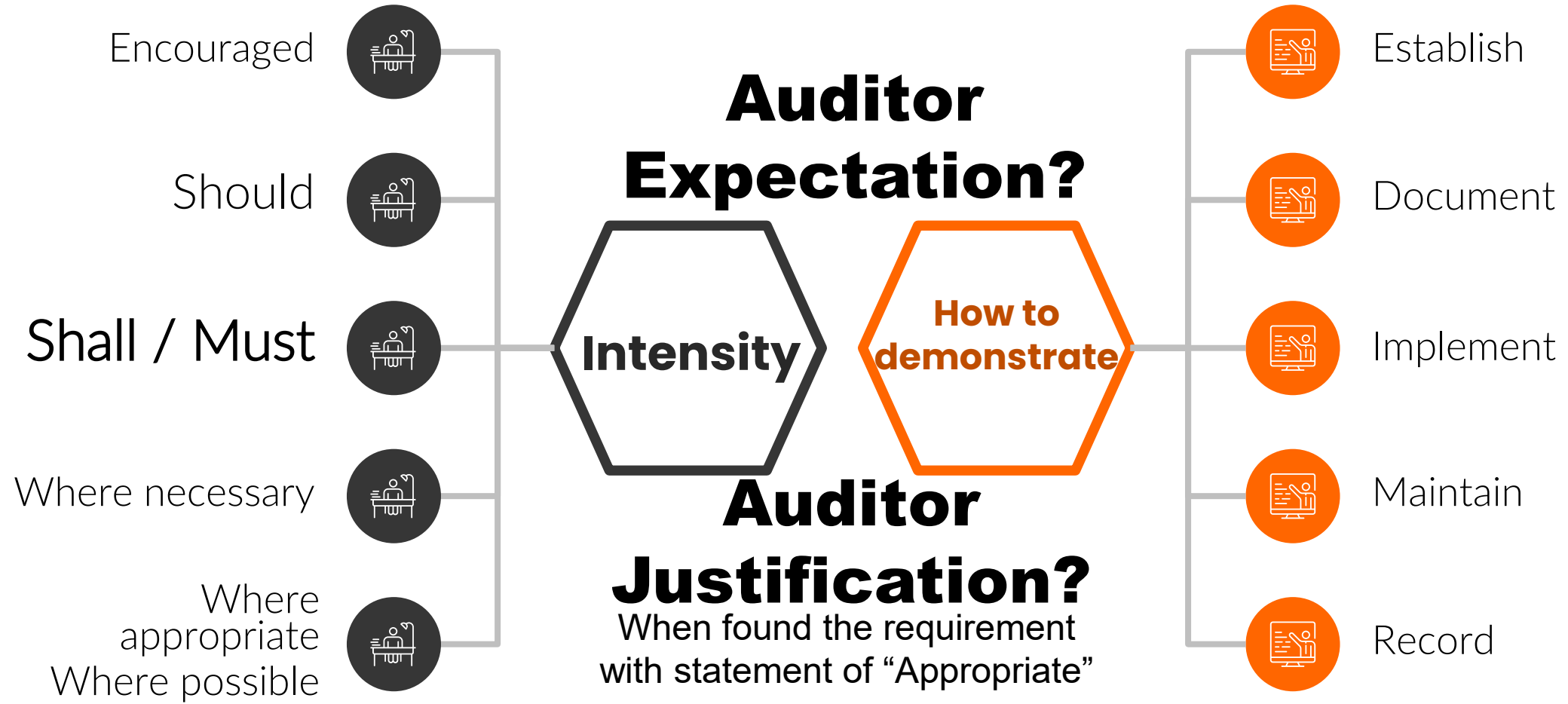
Solid understanding of QMS audit evaluation criteria.

Ability with effective methods for ensuring compliance.

Proficiency in managing findings and reporting in QMS audits.

Expertise in recognizing nonconformities and implementing corrective action procedures for continuous improvement.

Justifying Requirements



Recording the findings of an audit involves capturing evidence from various sources, including **observation**, **interviews**, and **records**. By integrating evidence from observation, interviews, and paper records, auditors can ensure a holistic and well-documented representation of their findings, enabling accurate analysis, recommendations, and the delivery of a comprehensive audit report.

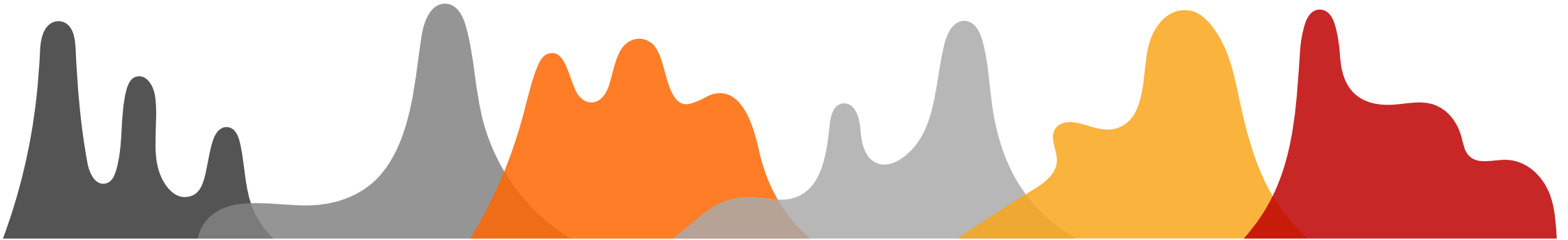


Findings Classification

FEATURES									
	STRENGTH	CONFORMANCE	O.F.I		mn.NC			Mj.NC	
LEGAL COMPLIANCE	✓	✓	✓	✓	✓	✓	✓	✓	✗
STANDARD COMPLIANCE	✓	✓	✓	✓	✓	✓	✗	✗ Repeated case	✓
INTERNAL REQUIREMENT	✓	✓	✓	✗	✓	✗	✓	✓	✓
RISK	✗	✗	✓	✗	✓ With evidence	✓	✓	✓	✓
ADD VALUE	✓	✗	✗	✗	✗	✗	✗	✗	✗
	OUTSTANDING	POSITIVE	RATHER NEGATIVE		NEGATIVE			NEGATIVE	

Conforming to requirements

Legal is higher requirement

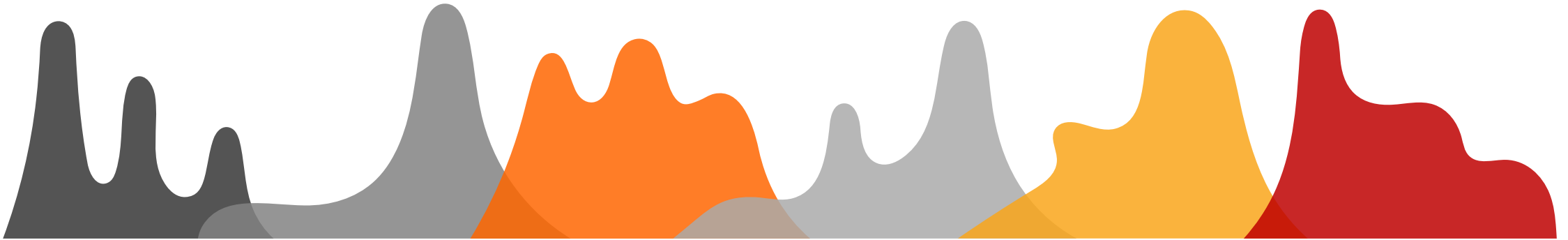


Justification of RISK:

- a) Penalties
- b) Company's image
- c) Cost
- d) Financial

Conforming to requirements

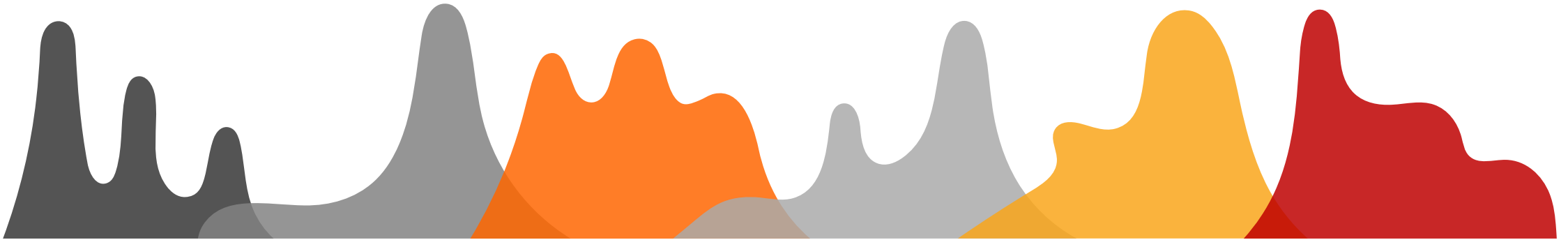
Standard is higher requirement



Justification of RISK:
a) Effectiveness

Conforming to requirements

Internal SOP is higher requirement



Justification of RISK:

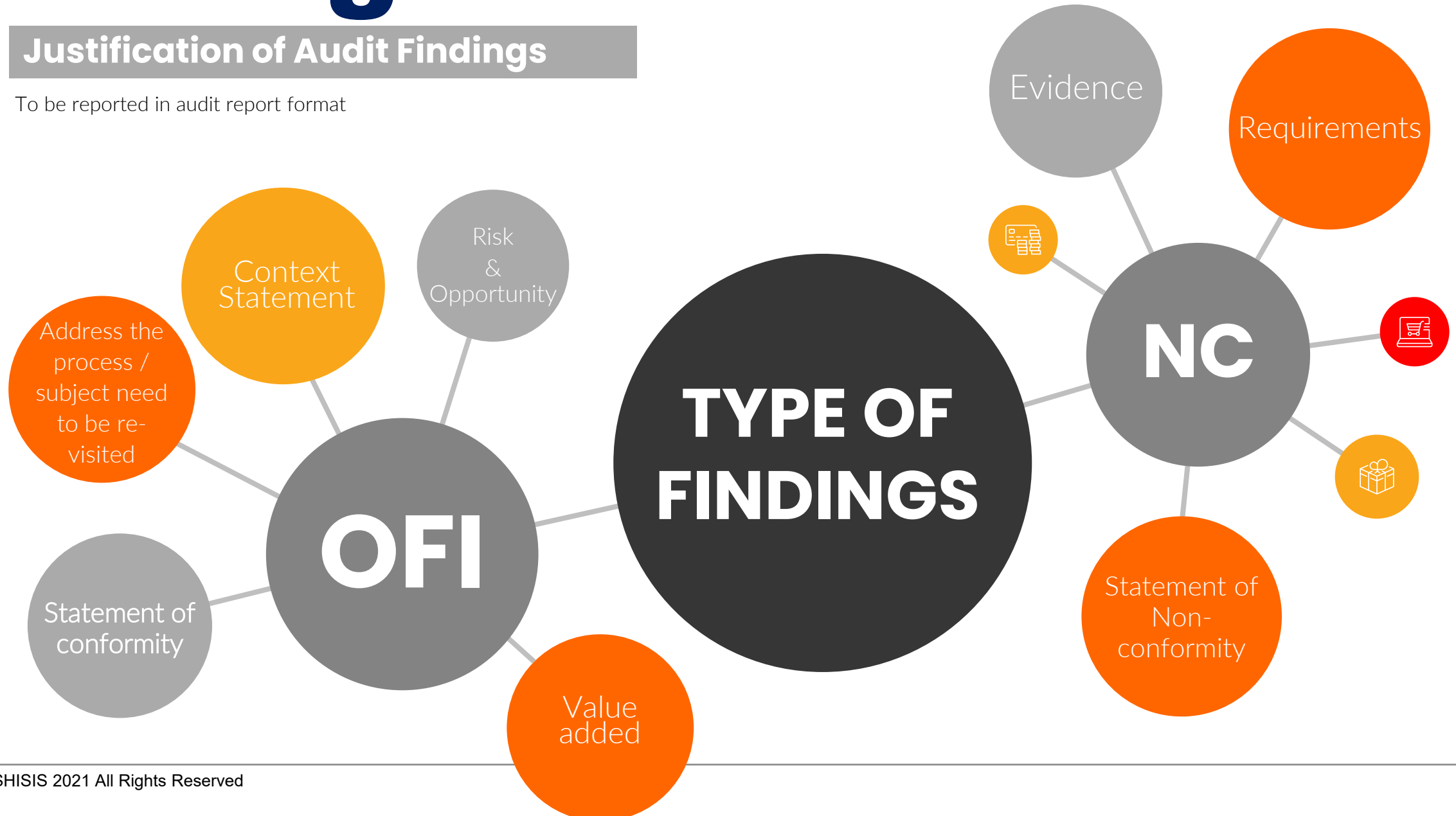
a) Effectiveness

b) System integrity

Findings Statement

Justification of Audit Findings

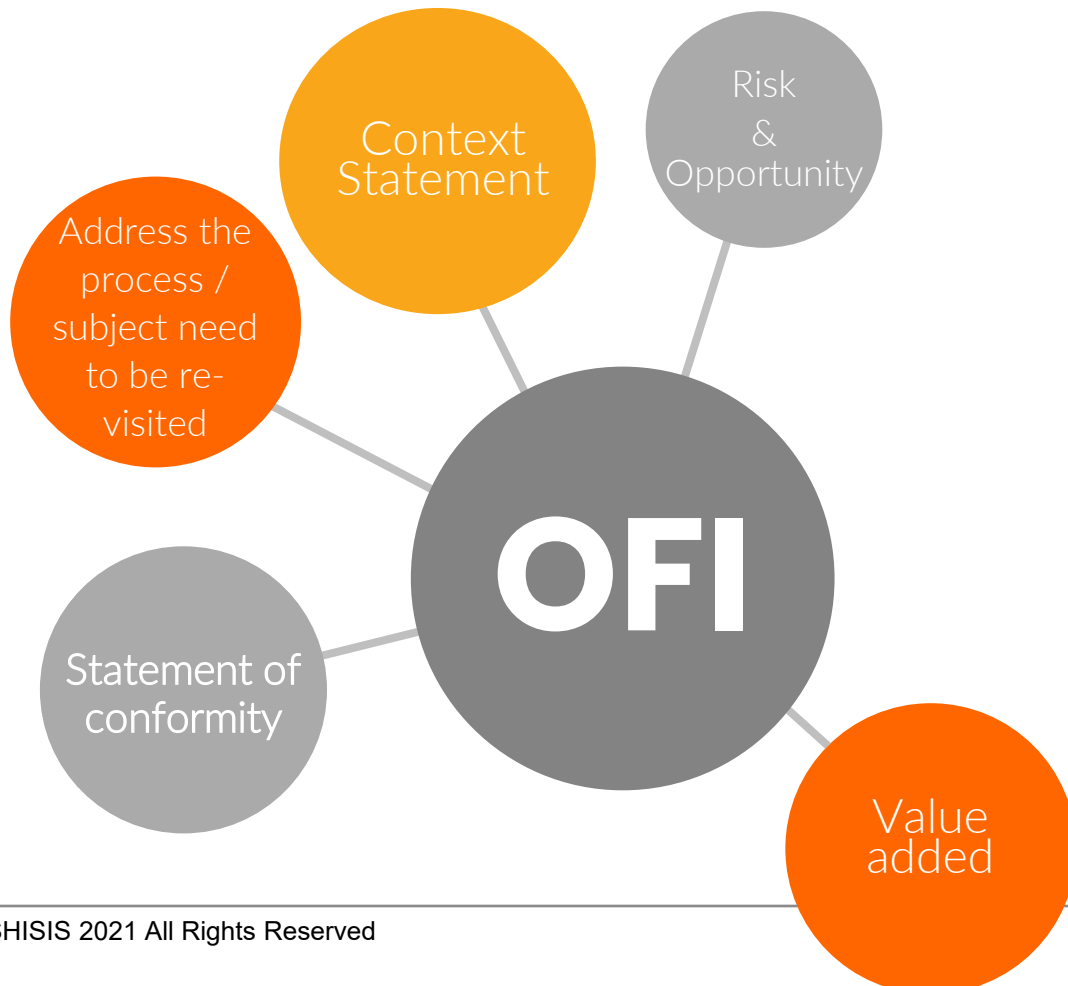
To be reported in audit report format



Findings Statement

Justification of Audit Findings

To be reported in audit report format



Statement of conformity

Statement of process / subject to be relooked

Specific context to emphasize

and address..

Risk

or

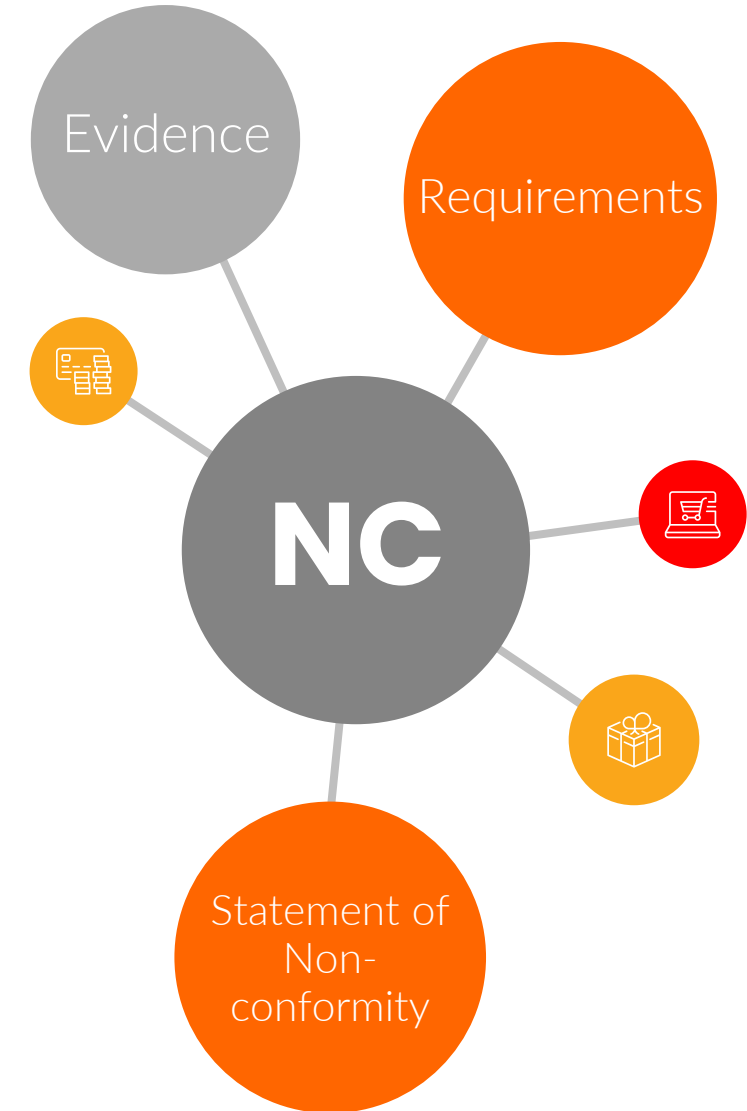
Benefit(s)

Findings Statement

Justification of Audit Findings

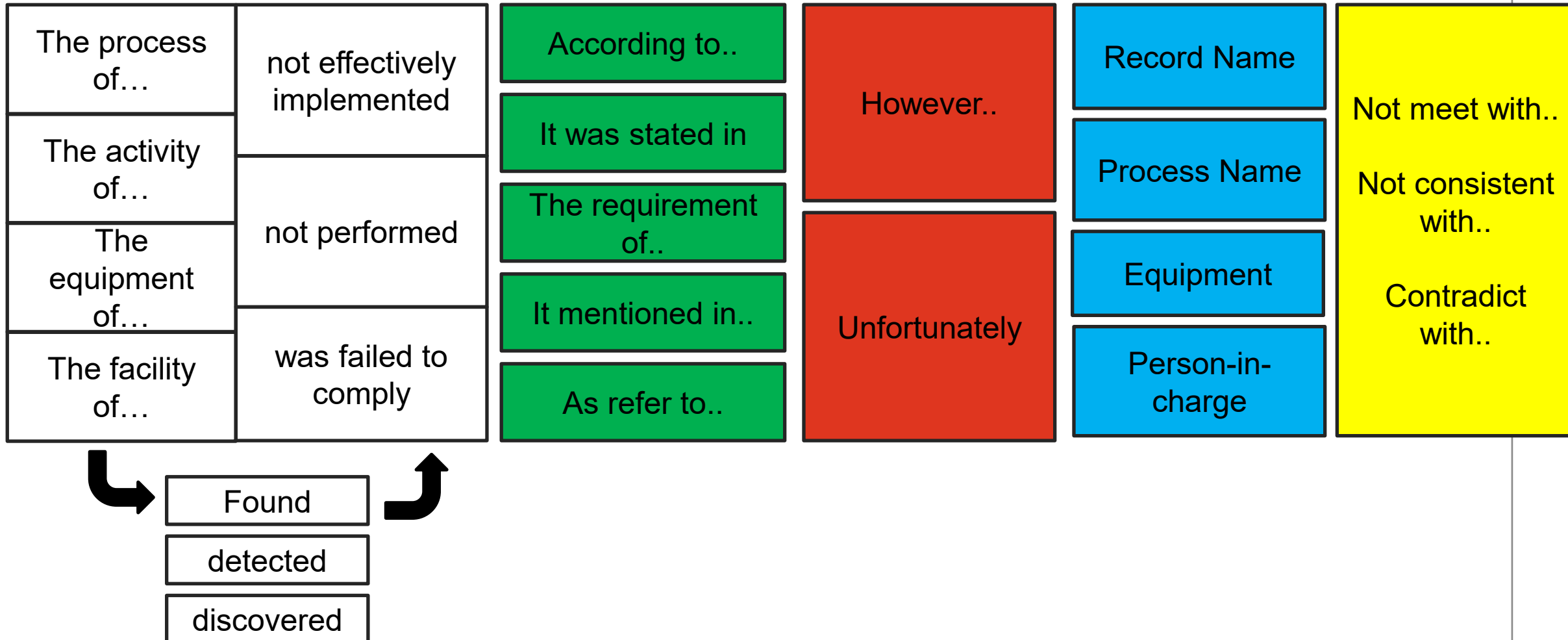
To be reported in audit report format

Statement of nonconformity	
Statement of requirement	Laws
	Standard
	Internal Requirement
Statement of evidence	Paper
	People
	Practice

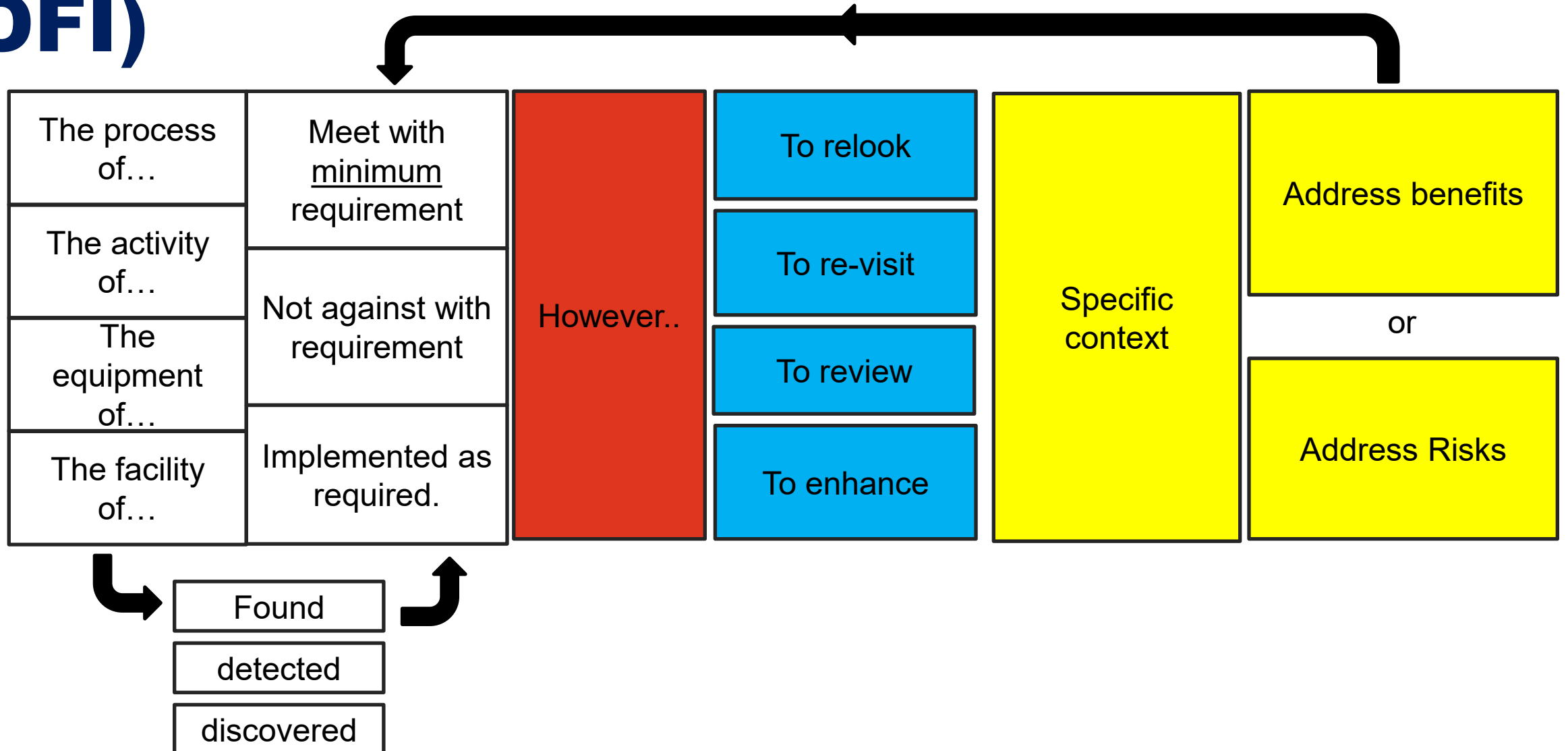


Findings Statement

(NC)



Findings Statement (OFI)



Module 10

Nonconformities, Corrective Action and Follow-Up

DEFINITION – ISO 9000:2015

Correction

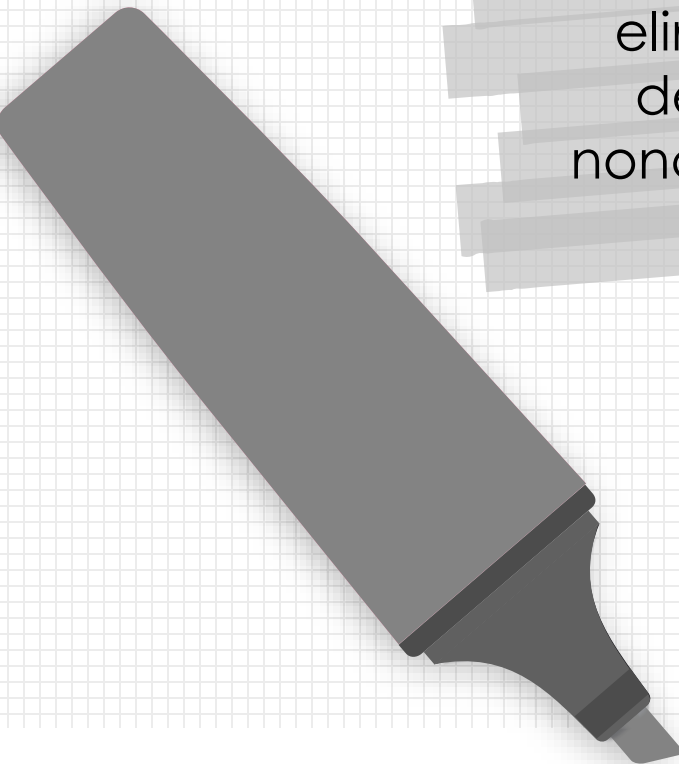
action to
eliminate a
detected
nonconformity

Nonconformity

non-fulfilment of
a requirement

Corrective Action

action to eliminate
the cause of a
nonconformity and
to prevent
recurrence



NONCONFORMITY FORM (NCR Form Sample)

Date

NCR No.

Dept

Audited Area

Auditor

Correction

[Describe any immediate actions taken to address the nonconformity, including containment actions.]

Root Cause Analysis

[Describe the root cause(s) of the nonconformity, if known. Use techniques like the "5 Whys" or "Fishbone Diagram" if applicable.]

Corrective Action

[Specify the corrective actions that will be taken to eliminate the nonconformity, including responsible parties and timelines.]

[Describe any preventive actions that will be implemented to prevent recurrence of similar nonconformities.]

Verification of Corrective Action

[Outline how the effectiveness of corrective actions will be verified and who will be responsible for this verification.]

[Signatures of the auditors involved in identifying the nonconformity.]

Description of Nonconformity

Standard
Clause

Statement of Nonconformity

[Provide a detailed description of the nonconformity, including what was observed, discrepancies from requirements, and any relevant evidence.]

Objective Evidence

[Attach or reference any evidence supporting the identification of the nonconformity, such as documents, records, or photographs.]

Approval and
Review

[Specify the names and signatures of individuals responsible for approving the corrective and preventive actions, and the date of approval.]

Closure Status

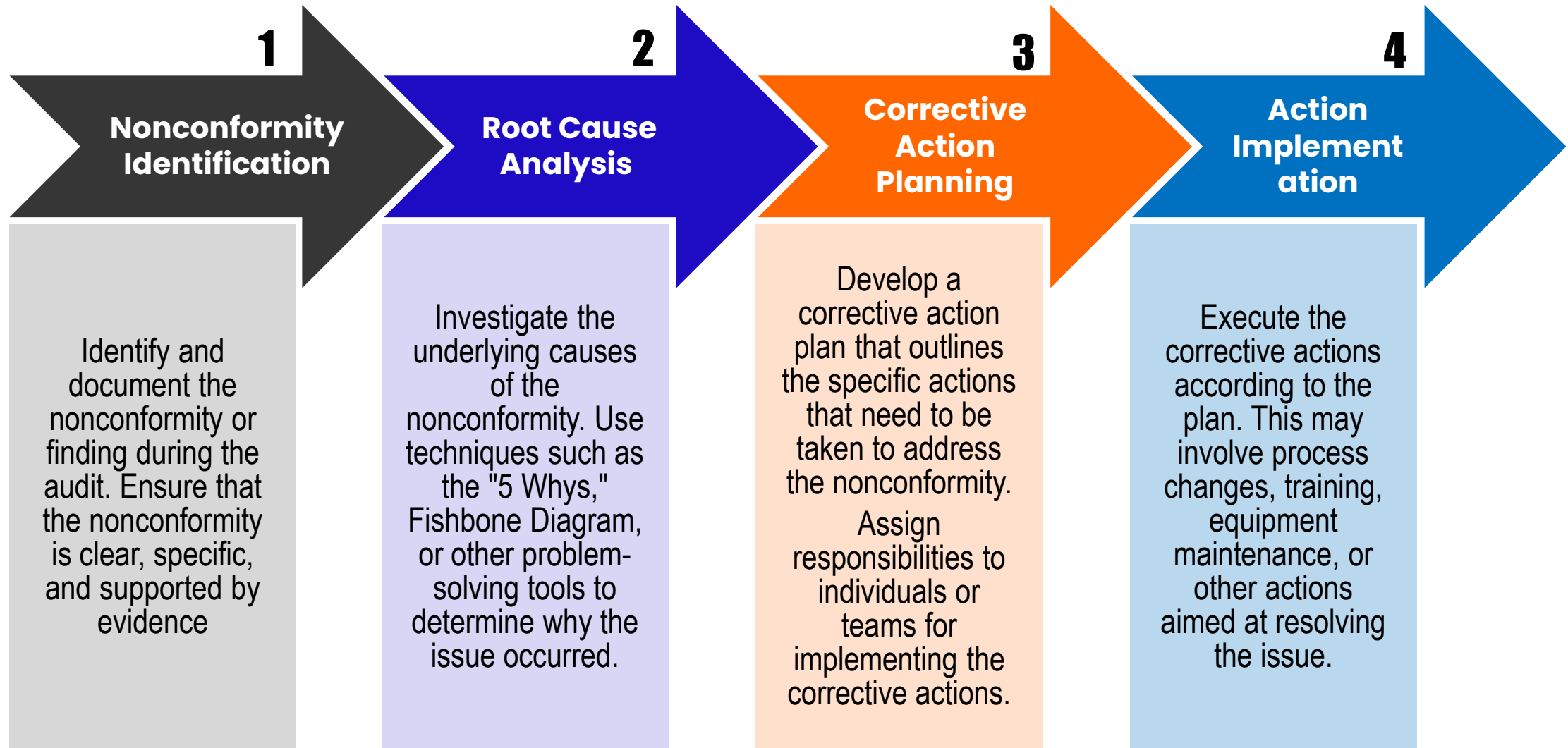
[Indicate whether the nonconformity has been closed and the date of closure.]

[List any additional documents or evidence related to the nonconformity.]

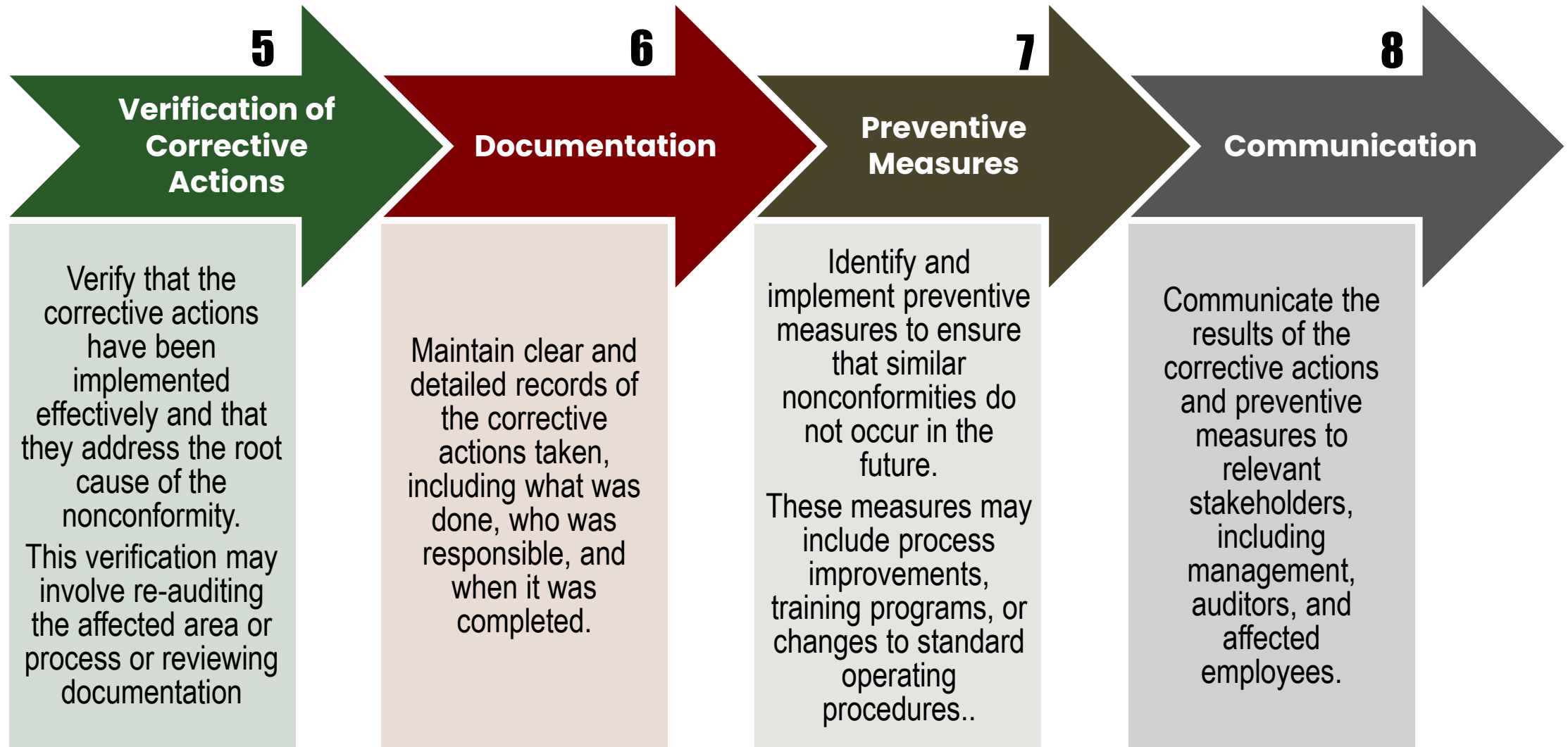
Follow-up
Action

[Document any additional actions taken during follow-up audits or reviews.]

STEPS FOR IMPLEMENTING CORRECTIVE ACTIONS



STEPS FOR IMPLEMENTING CORRECTIVE ACTIONS



STEPS FOR IMPLEMENTING CORRECTIVE ACTIONS

