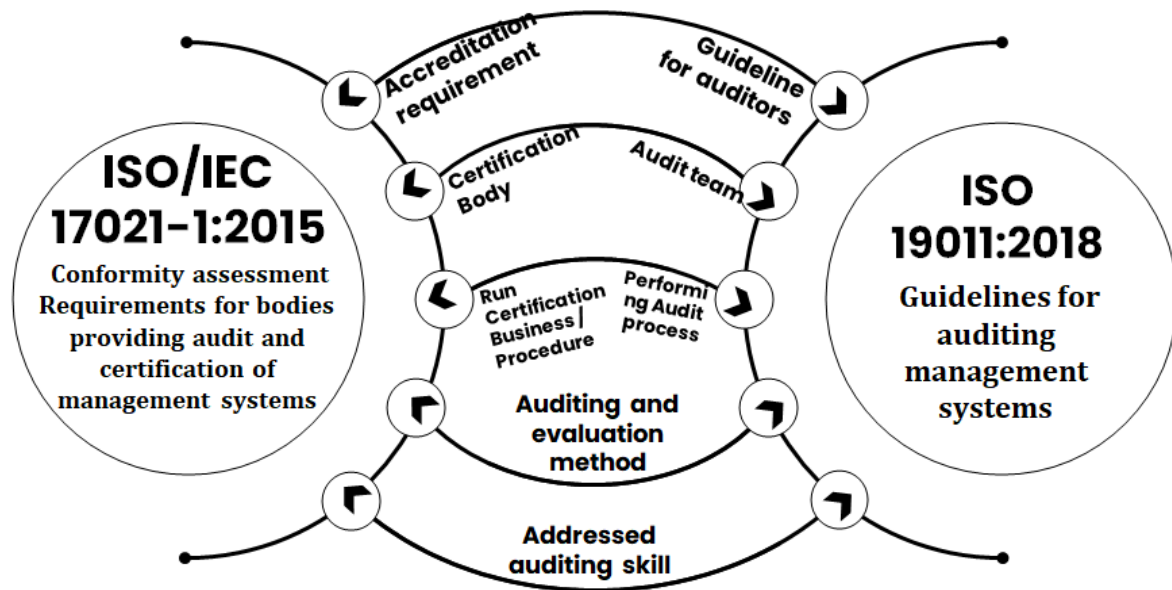


Module 6: Auditing Principles and ISO 19011:2018 Guidelines



Learning outcomes

By the end of the session participants will be able to:

1. **Interpret** the mandatory clauses of ISO/IEC 17021-1 relevant to auditors and explain how they govern accreditation, CB operations, audit processes, and impartiality.
2. **Apply** ISO 19011 principles and clauses to design an audit programme, plan individual audits, collect objective evidence, grade findings, and report results effectively.
3. **Demonstrate** conformity with 17021-1 competence requirements by mapping personal knowledge & skills to ISO 19011's competence model and preparing a professional-development plan.
4. **Integrate** both standards when leading stage 1, stage 2, surveillance, recertification, combined, or integrated audits across ISO 9001/ISO 14001/ISO 45001 schemes.

1. Why use ISO/IEC 17021-1:2015 and ISO 19011:2018 together

Purpose	ISO/IEC 17021-1	ISO 19011
Status	Mandatory “ <i>shall</i> ” requirements for certification bodies (CBs)	Voluntary “ <i>should</i> ” guidance for all audit types

Focus	How a CB is structured, staffed, and run & how it delivers an accredited certification service	How to plan, perform, and improve any management-system audit
Audience	Accreditation Bodies (ABs), CB executives, audit-team leaders	Internal auditors, 2nd-party auditors, CB auditors, auditees
Key Clauses	4–10 (principles, structure, resources, competence, process, CB MS)	4 (principles), 5 (audit-programme mgmt), 6 (planning), 7 (conduct), 8 (competence & evaluation)

This complementary pair means Lead Auditors must **comply** with ISO/IEC 17021-1 and **apply** ISO 19011 methods in daily work.

2. ISO/IEC 17021-1:2015 – essentials for Lead Auditor and Auditor

- a) **Accreditation foundation** – ABs to ensure CBs meet 17021-1 before awarding an accreditation symbol (e.g., **MS CB – QMS, EMS, OHSMS**)
- b) **Resource & competence (cl. 7)** – CBs must:
 - i. define knowledge/skill criteria by scheme & sector;
 - ii. maintain up-to-date competence matrices;
 - iii. evaluate auditors, technical experts, and decision makers.
- c) **Certification-process (cl. 9)** – Stage 1 → Stage 2 → Certification decision → Surveillance Y1 & Y2 → Recertification Y3, with audit-time calculation rules, impartial decision-making, and complaint/appeal handling.

Training takeaway – Lead Auditors must be able to *demonstrate traceable competence, follow the two-stage process precisely, and escalate impartiality concerns* to the CB scheme manager.

3. ISO 19011:2018 – guidelines every auditor applies

- a) **Seven principles of auditing** – integrity, fair presentation, due professional care, confidentiality, independence, evidence-based approach, risk-based approach.
- b) **Managing the audit programme (cl. 5)** – Determine objectives, risks, scope, and methods; assign leaders; monitor and improve. Combined or integrated audits are explicitly encouraged.
- c) **Conducting an audit (cl. 6-7)** –
 - i. Prepare documents, sampling plans, and working papers
 - ii. Hold opening & closing meetings
 - iii. Collect evidence through interview, observation, and record review

iv. Grade findings (NC, observation, opportunity for improvement)

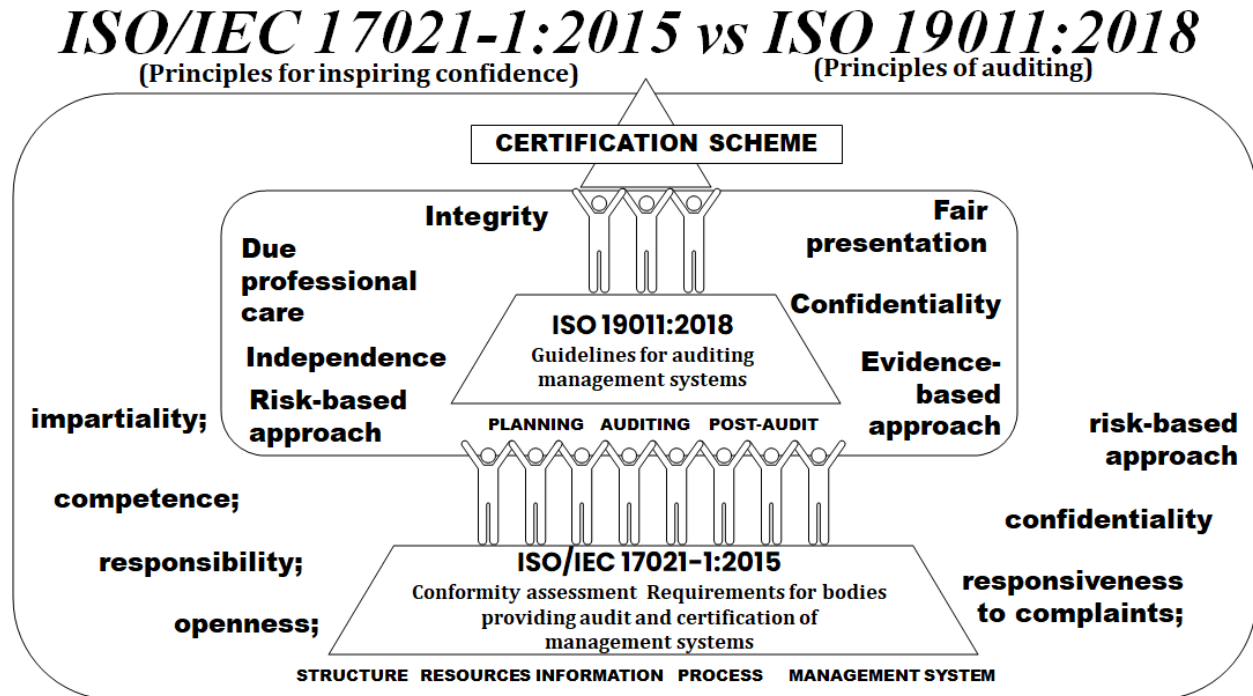
- d) **Competence & evaluation (cl. 8)** – Use personal attributes + knowledge + skills model; monitor-review-improve auditor performance regularly.

Training takeaway – These clauses give the *step-by-step audit playbook* that Lead Auditors follow on-site or remotely, regardless of the standard being audited.

4. How the two standards/guidelines work together in a CB operations

Audit-activity	ISO/IEC 17021-1 requirement	How ISO 19011 guides you comply
Audit-time & stage planning	9.1.3 Audit programme	5.1 Risk-based scheduling, resource adequacy
Audit-team competence	7.2, Annex A sector-specific competence	Competence criteria, witness & feedback
Impartiality safeguards	5.2 Committee for safeguarding impartiality	4. Integrity principle, 5.3 Conflict-of-interest checks
Conducting the audit	9.4 On-site audit activities	6 Conducting Audit, 7 Auditor competency
Certification decision	9.5 Independent technical review/decision	4. Evidence-based, risk-based approach

Principles from ISO/IEC 17021-1:2015 vs ISO 19011:2018



Understanding Core Principles in Certification Audits

Having knowledge of applications

Auditor/Lead Auditor will be able to:

1. **Distinguish** the principles of ISO 17021-1 and ISO 19011 and how they influence audit credibility.
2. **Apply** risk-based approaches in both planning and executing audits.
3. **Justify** audit findings using evidence-based methodology and fair presentation.
4. **Demonstrate** integrity, confidentiality, and professionalism as aligned with both standards.
5. **Evaluate** how certification decisions must comply with ISO 17021-1 and be supported by ISO 19011-auditing methods.

Overview

Certification schemes are built upon a **foundation of principles** that ensure:

- **Credibility** of the certification process (ISO 17021-1)
- **Effectiveness** and **efficiency** of the audit process (ISO 19011)

Both standards offer **principles** that support auditors and certification bodies in fulfilling their responsibilities and maintaining trust among interested parties.

This module explores **how the two standards differ and complement each other**, particularly in the context of a Certification Scheme governed by Accreditation Bodies.

1. Understanding the Foundation of Each Standard

Aspect	ISO/IEC 17021-1:2015	ISO 19011:2018
Type of document	Requirements Standard (shall)	Guideline Standard (should)
Purpose	Ensure CB operations inspire trust	Provide methods for planning and performing audits
User Group	Certification Bodies (CBs), Accreditation Bodies (ABs)	Internal, external, and CB auditors
Relationship	Mandatory for accredited CBs	Recommended best practice for all types of audits
Scope of use	Certification structure, process, impartiality, auditor competence	Audit principles, programme planning, audit execution & reporting

2. Key Principles – What Each Standard Emphasizes

ISO/IEC 17021-1:2015 – “Principles for Inspiring Confidence”

These principles are essential to ensure that **certification bodies operate with integrity and impartiality**:

- **Impartiality** – All certification activities must be unbiased and free from conflicts of interest.
- **Competence** – Auditors and decision makers must be technically qualified and up to date.
- **Responsibility** – CBs are fully responsible for the impartiality and credibility of decisions.
- **Openness** – Clear and transparent procedures must be communicated to clients.
- **Confidentiality** – Sensitive information must be protected throughout the audit cycle.
- **Responsiveness to Complaints** – The CB must handle appeals and complaints efficiently.
- **Risk-based Approach** – CBs must apply risk analysis to ensure audit scope, depth, and team allocation are appropriate.

ISO 19011:2018 – “Principles of Auditing”

These principles guide **how audits are performed** in a consistent, ethical, and value-adding manner:

- **Integrity** – Auditors must perform duties honestly and ethically.
- **Fair Presentation** – All findings must be reported truthfully and accurately.
- **Due Professional Care** – Auditors must apply diligence and sound judgment.
- **Confidentiality** – Audit-related information must be treated with discretion.
- **Independence** – Auditors must remain objective and avoid bias.
- **Evidence-Based Approach** – Findings must be based on verifiable audit evidence.
- **Risk-Based Approach** – Audit planning and focus must be driven by risk assessment.

Lead Auditor Insight: While ISO 17021-1 governs CB operations and impartiality, ISO 19011 ensures audit execution is methodical and ethical.

3. Certification Scheme Linkage – Combined Use of Both Standards

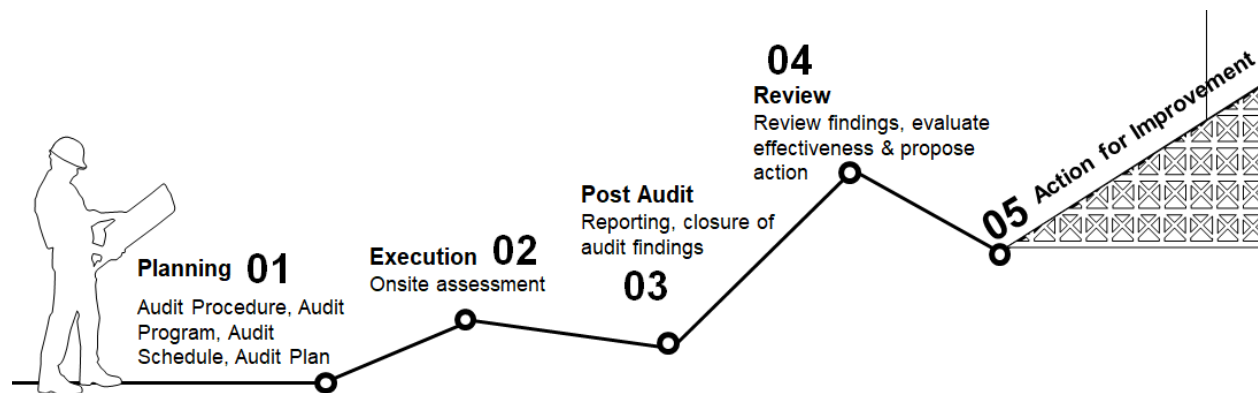
The Certification Scheme relies on the integration of both standard principles to function effectively.

Certification Phase	ISO 17021-1 Focus	ISO 19011 Support
Auditor selection	Ensure competence, sector knowledge	Evaluate skills, behavior, ethics
Audit planning	Risk-based time allocation, impartiality safeguards	Detailed audit programme setup
Audit execution	CB process & procedure (Stage 1/Stage 2)	Use of audit tools, evidence collection, findings reporting
Audit review	Impartial decision-making	Objectivity supported by structured findings
Post-audit	Handling complaints, maintaining certification	Corrective action follow-up and continual improvement

5 Phases of Process Audit – A Professional Journey for CB Auditors

Participants will be able to familiarize themselves with the certification process of:

1. **Map** the five audit phases to their future responsibilities as a CB auditor.
2. **Recognize** the expected conduct and ethics based on ISO 17021-1 and ISO 19011.
3. **Apply** audit tools and methods to fulfill each phase's objective effectively.
4. **Plan** their personal career path towards Lead Auditor and beyond.



Phase 01: Planning

Keywords to familiar: Audit Procedure | Audit Program | Audit Schedule | Audit Plan

CB Auditor Role:

- Understand the **scope of certification** (e.g. [ISO 9001](#), [ISO 14001](#), [ISO 45001](#)).
- Align audit planning with [ISO/IEC 17021-1 Clause 9.1.3](#) (audit programme requirements).
- Apply **risk-based thinking** when preparing audit schedules and selecting team members (ref: [ISO 19011 Clause 5](#)).
- Review client application and site complexity to determine audit duration (per IAF MD documents).
 - [IAF QMS and EMS Scopes of Accreditation](#)
 - [IAF OH&SMS Scope of Accreditation](#)

Lead Auditor:

Have to demonstrate the ability to **develop an audit plan** tailored to the client's processes and certification scheme rules.

Phase 02: Execution (Onsite Assessment)

Keywords to familiar: Stage 1 & Stage 2 Audit Activities

CB Auditor Role:

- Conduct opening meeting and explain audit scope ([ISO 19011 Clause 6.4](#)).
- Collect objective evidence through observation, interview, and document review.
- Identify conformity, nonconformity, and opportunity for improvement.
- Ensure impartiality and professional conduct throughout the audit ([ISO 17021-1 Clause 5.2](#)).

Lead Auditor:

Lead the audit team, manage sampling, and ensure sufficient coverage of all processes.

Phase 03: Post Audit

Keywords to familiar: Audit Report | Closure of Audit Findings

CB Auditor Role:

- Prepare audit report that reflects actual findings using [ISO 19011 Clause 7 principles](#).
- Grade nonconformities (minor, major) and communicate clearly to client.
- Review evidence submitted for corrective actions and recommend closure.
- Submit complete audit package to the CB's independent technical reviewer (per [ISO 17021-1 Clause 9.5](#)).

Lead Auditor:

Write reports that are **factual-based, precise, and aligned with certification body procedures**.

Phase 04: Review

Keywords to familiar: Evaluate Effectiveness | Propose Action

CB Auditor Role:

- Support CB's post-audit review by clarifying any unclear findings.
- Cooperate with Certification Decision Committee (CDC) or technical reviewer if more information is required.
- Confirm effectiveness of corrective actions and follow-up timelines.

Lead Auditor:

Understand your role ends with **recommendation**, not **decision-making** – decision must remain independent as per [ISO 17021-1 Clause 7.2.8](#).

Phase 05: Action for Improvement

Keywords to familiar: Follow-up | Continual Improvement

CB Auditor Role:

- Encourage certified clients to identify improvement areas.
- Record good practices and sector-specific risks observed.
- Participate in calibration meetings and internal witness audits to enhance personal competency (ISO 19011 Clause 8.6).

Lead Auditor:

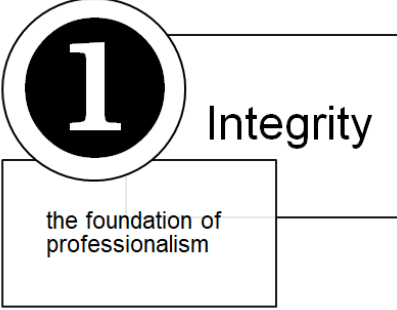
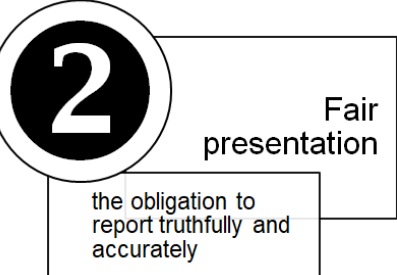
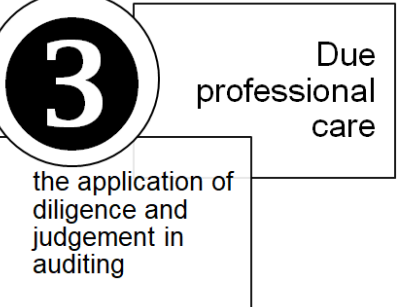
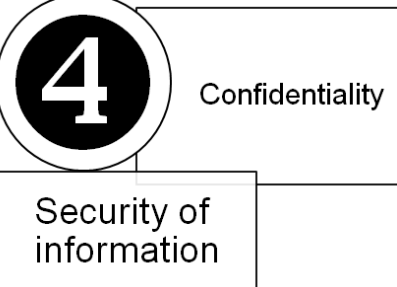
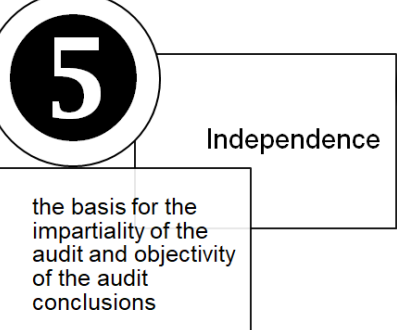
Continual improvement applies to both **client** and **you as a CB auditor** – invest in training, witness audits, and feedback-based growth.

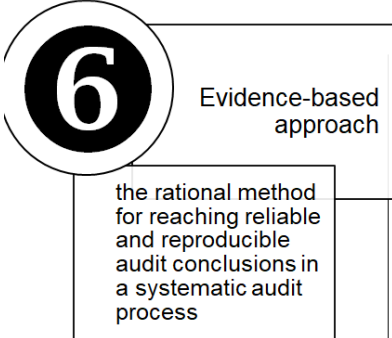
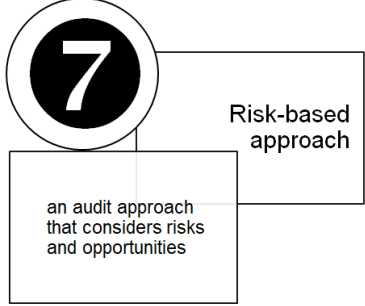
Auditor Development Path in a CB

Level	Role	Typical Involvement
Provisional Auditor	Auditor-in-Training	Observe audits, assist, log evidence
Auditor	Competent in 1 scheme	Conduct audits under lead's supervision
Lead Auditor	Scheme qualified	Lead full audits, plan, report, close NCs
Witness Reviewer / Technical Expert	Senior	Train, assess, witness, support accreditation
Certification Manager / Scheme Head	Expert	Make decisions, manage scheme updates

Becoming a **Certification Body Auditor** requires more than audit knowledge—it demands a structured approach, impartiality, and continuous learning across **planning, execution, reporting, and review** stages. The journey starts with mastering each audit phase professionally.

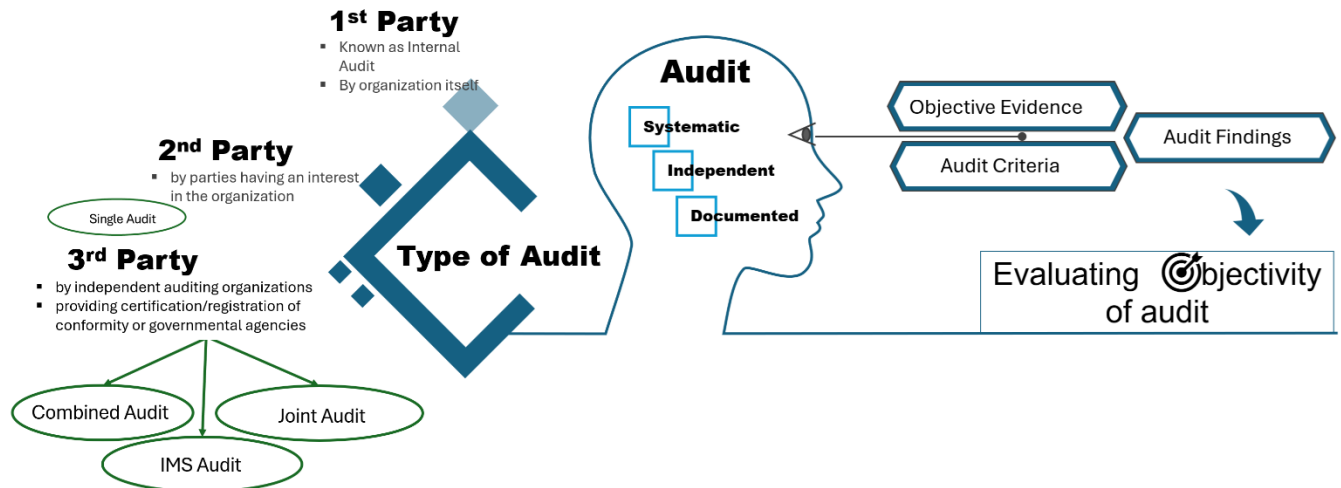
Key Principle of Auditing

 <p>1 Integrity</p> <p>the foundation of professionalism</p>	<p>honesty, diligence, and responsibility, comply with any applicable legal requirements, competency, impartiality, sensitivity to influence are essential for auditing</p>
 <p>2 Fair presentation</p> <p>the obligation to report truthfully and accurately</p>	<p>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.</p>
 <p>3 Due professional care</p> <p>the application of diligence and judgement in auditing</p>	<p>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</p>
 <p>4 Confidentiality</p> <p>Security of information</p>	<p>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</p>
 <p>5 Independence</p> <p>the basis for the impartiality of the audit and objectivity of the audit conclusions</p>	<p>Auditors should be independent of the activity being audited & should act in a manner that is free from bias and conflict of interest</p>

	<p>Audit evidence is verifiable. The appropriate use of sampling is closely related to the confidence that can be placed in the audit conclusion</p>
	<p>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.</p> <p>ISO 17021 Requirement</p> <p>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:</p> <ul style="list-style-type: none"> — 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.

Understanding Management System Auditing

The concept of management system audit shall be aligned with ISO 19011:2018 & IAF Guidance



1. Definition of Audit

An **audit** is a *systematic, independent, and documented process* for obtaining audit evidence and evaluating it objectively to determine the extent to which audit criteria are fulfilled.

Source: [ISO 19011:2018, Clause 3.1](#)

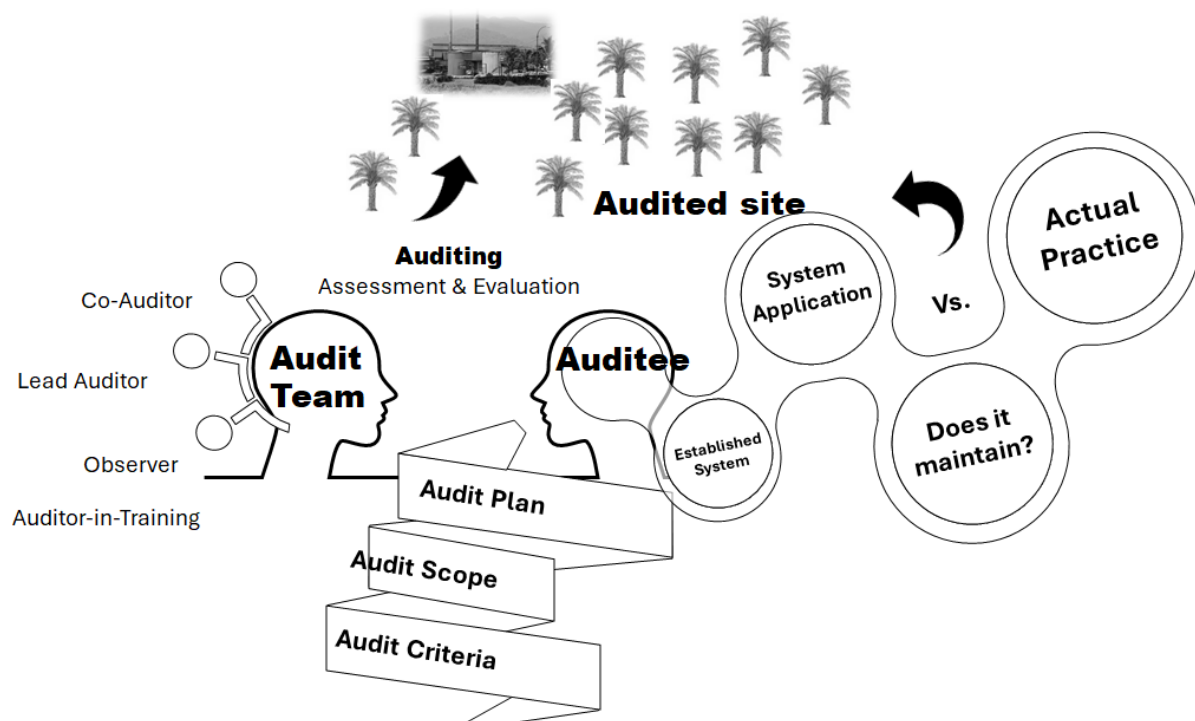
2. Audit Core Elements

- **Systematic:** Structured approach following a planned methodology
- **Independent:** Auditor is free from bias and conflict of interest
- **Documented:** All observations and decisions are recorded and traceable
- **Objective Evidence:** Verifiable information (records, statements, observation)
- **Audit Criteria:** Reference documents (standards, procedures, legal requirements)
- **Audit Findings:** Results from the evaluation of evidence against criteria

3. Types of Management System Audits

Type	Also Known As	Performed By	Purpose
1st Party	Internal Audit	Organization itself	Internal performance verification

2nd Party	Customer Audit	Parties with an interest (e.g., clients)	Supplier evaluation or contractual conformance
3rd Party	Certification Audit	Independent CBs (e.g., ISO Certification)	Independent assurance of compliance
Single Audit	-	Single audit of one systems by one team	
Combined Audit	-	Single audit of multiple systems by one team	E.g., ISO 9001 + ISO 14001 in one audit
Joint Audit	-	Two or more organizations audit the same auditee	Used in complex operations or shared sites
IMS Audit	Integrated Audit	Against two or more integrated standards	E.g., ISO 9001 + 45001 in an Integrated MS
Source: ISO 19011:2018, Clause 5.5			



4. Roles in an Audit Team

Role	Key Responsibilities (ISO 19011 §5 & §6)
Lead Auditor	Plan, assign tasks, control audit & report
Auditor	Conduct interviews, examine evidence, raise findings
Auditor-in-Training	Perform tasks under supervision for competence development

Technical Expert	Provide specialist knowledge; no independent decision
Observer	Passive participation for learning or oversight

5. Audit Planning Essentials

Every audit must be based on:

- **Audit Scope:** Boundaries, location, process coverage
- **Audit Objectives:** Why the audit is being performed (e.g., certification, surveillance)
- **Audit Criteria:** Standards or regulations being audited against
- **Audit Plan:** Timeline, roles, sites, and audit methods

Source: [ISO 19011:2018, Clause 5.3 & 5.4](#)

6. Audit Evidence and Findings

- **Audit Evidence:** Records, statements, observations to support findings

Classification of Findings (ISO/IEC 17021-1 §9.4.5)

Classification	Definition	Action Required
Major NC	Complete or significant failure to meet requirement	Corrective action + CB verification (on-site or desk)
Minor NC	Partial failure; risk limited	Correction & root-cause within agreed timeframe
Opportunity for Improvement (OFI)	Potential enhancement; no failure	Optional action; tracked through next audit
Strength / Best Practice	Exceeds requirement; adds value	Share internally; may influence other sites
Conformity	Meet the criteria	-

7. Audit Output: Results and Reporting

- Report must include: scope, objective, audit team, method, findings, and conclusion
- Audit report supports management review, corrective action, and continual improvement

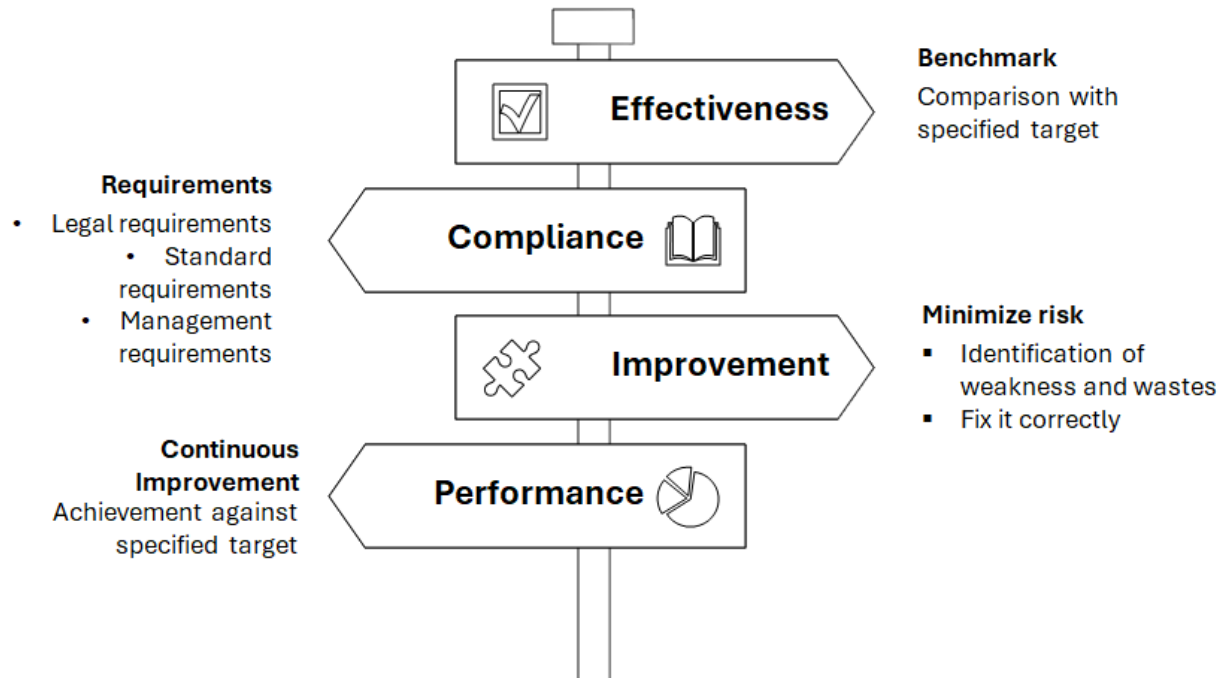
Source: [ISO 19011:2018, Clause 6.6](#)

8. Reference Standards and Guidance

- **ISO 19011:2018** – Guidelines for auditing management systems
[View Full Guidance](#)
- **IAF MD 11:2023** – Application of ISO/IEC 17021 for IMS auditing
[IAF MD 11 – IAF Official](#)

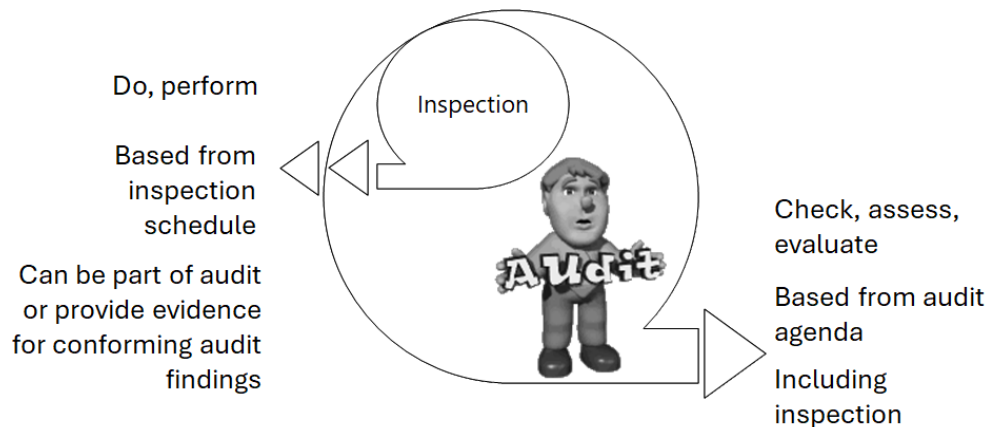
Management System Auditing

9. Purpose & Drivers of Auditing



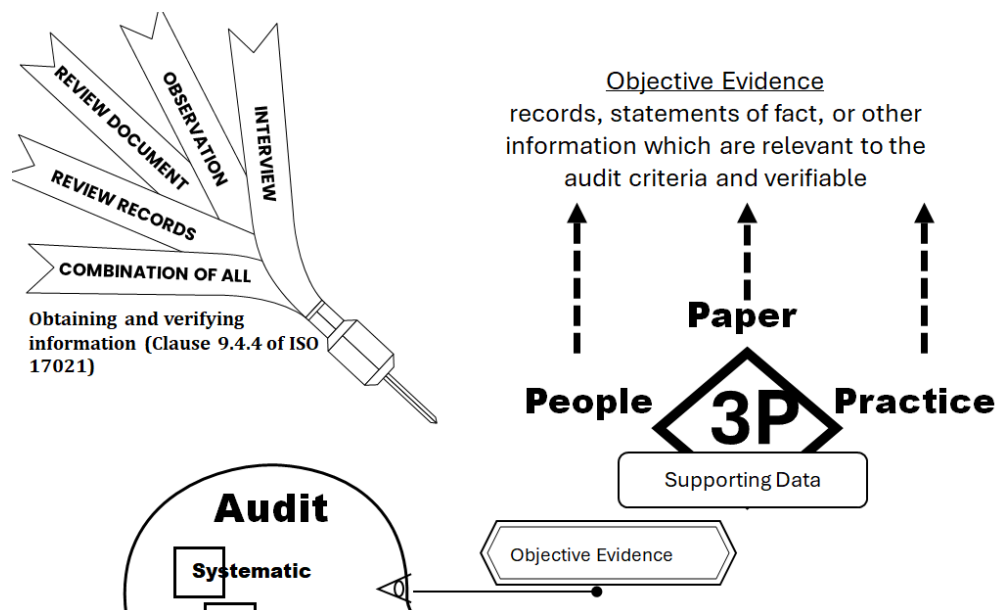
Driver	Description	Typical Metrics / Outcome
Compliance	Demonstrate conformity to <i>legal</i> , <i>standard</i> and <i>internal</i> requirements	% clauses conforming; zero major NCs
Effectiveness / Performance	Confirm achievement of planned results and targets	KPIs met vs. targets, process capability data
Continual Improvement	Identify weaknesses, wastes, risks & opportunities	OIs raised; corrective-action closure rate

10. Audit vs. Inspection



Characteristic	Audit	Inspection
Basis	Audit programme / plan / agenda	Inspection schedule
Breadth	Whole system / process	Specific activity or item
Outcome	Findings vs. criteria; conclusions	Pass / fail or measurement
Relationship	May <i>include</i> inspections as evidence-gathering tools	Can be used to <i>support</i> audit findings

11. Objective Evidence – The “3 P” Model

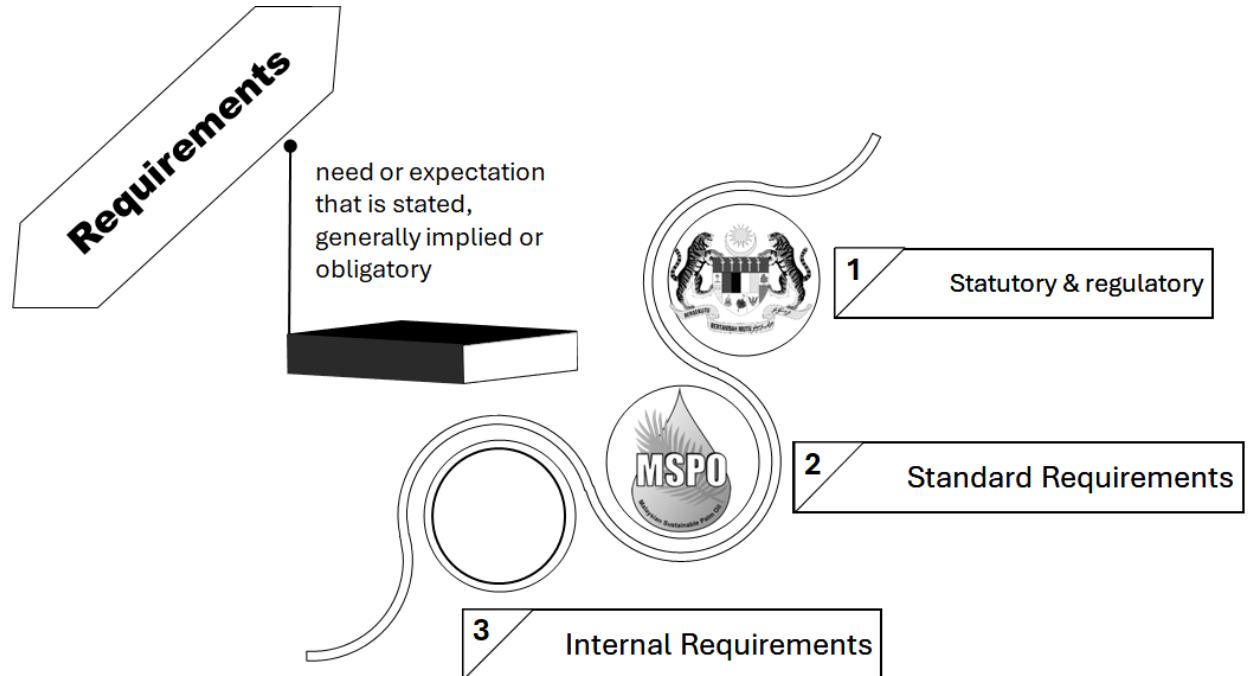


Auditors collect evidence from three complementary sources:

1. **People** – interviews & competence demonstrations
2. **Paper** – documents, records, data sets
3. **Practice** – on-site observations of activities

This triad ensures triangulation and guards against bias.

12. Requirements to conclusions

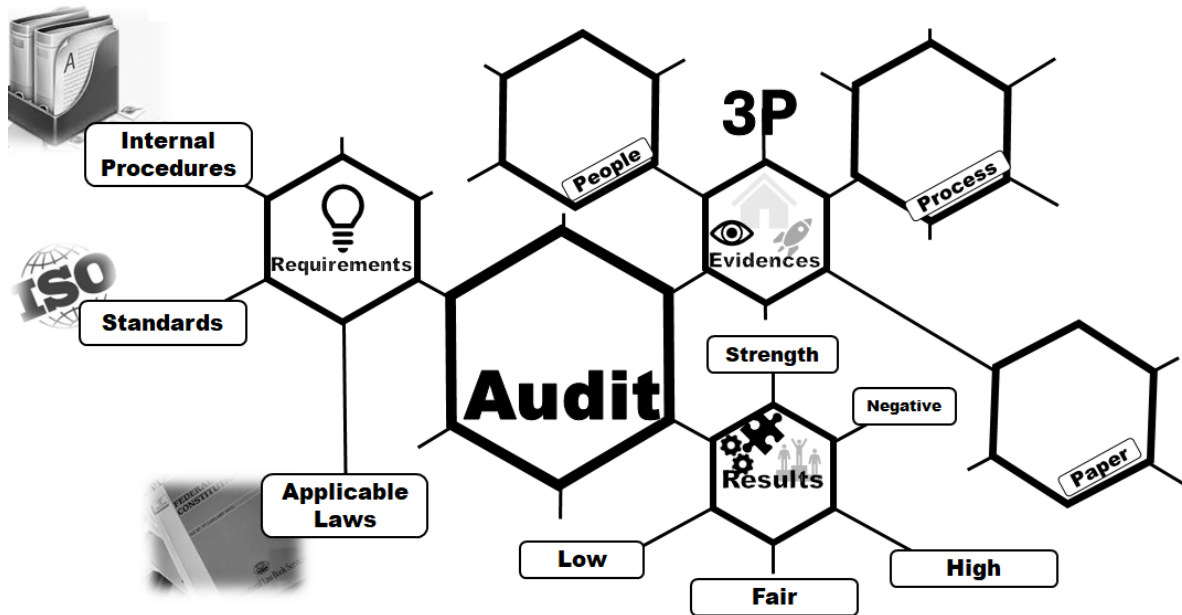


Requirements → Criteria → Evidence → Findings → Conclusions

ISO/IEC 17021-1 §9.4.4–9.4.6 detail how certification-body auditors shall obtain, record and classify findings and draw conclusions.

Audit Ecosystem for Individual & Integrated Management System Audits

Aligned with ISO 19011:2018, ISO/IEC 17021-1:2015 & IAF MD Guidance



1. Overview of the Audit Ecosystem

An **audit ecosystem** represents the interrelationship between:

- Requirements (laws, standards, internal procedures),
- Audit inputs (People, Process, Paper),
- Evidence collection methods,
- Evaluation techniques, and
- Reporting of results.

This ecosystem applies whether the audit is:

- **Single-standard (individual):** e.g. [ISO 9001:2015](#) only
- **Integrated:** e.g. [ISO 9001](#) + [ISO 14001](#) + [ISO 45001](#)

Lead auditors must understand how to apply audit principles consistently across both types.

2. Requirements as Audit Criteria

Audit **requirements** form the **criteria** auditors use to assess conformity. These include:

Source	Examples	Applies to
International Standards	ISO 9001, ISO 14001, ISO 45001, ISO 27001, etc.	Both individual and IMS audits
Internal Procedures	SOPs, Work Instructions, Quality/Environmental/OSH Manuals	All audits
Legal & Regulatory	OSHA 1994, EQA 1974, FMA 1967, FSSC 22000 laws, etc.	Contextual to industry and scope

Reference: [*ISO 19011:2018 Clause 3.7 – Audit Criteria*](#)

3. Gathering Evidence – The 3P Approach

Auditors assess **evidence** from three complementary sources:

3P Element	Description	Audit Tools
People	Interviews, competency check, awareness	Interviews, skill demonstrations
Process	Observation of actual activities	Gemba walk, site observation
Paper	Documents, records, forms, reports	Document review, record sampling

This is applicable to both **individual** and **IMS audits**, where triangulation enhances reliability.

Reference: [*ISO 19011:2018 Clause 6.4.4 – Conducting Audit Activities*](#)

4. Central Element: The Audit Itself

An **audit** is:

“A systematic, independent and documented process for obtaining objective evidence and evaluating it to determine the extent to which audit criteria are fulfilled.”

Whether you audit a single system (e.g., ISO 9001) or multiple standards in integration, this definition remains the foundation.

Reference: [*ISO 19011:2018 Clause 3.1*](#)

5. Results and Outcomes of Audits

Audit outcomes are classified into:

Type	Description	Action Required
Conformity	Criteria fulfilled	Maintain

Major NC	Total or systemic failure	Immediate correction & verification
Minor NC	Partial or isolated non-fulfilment	Planned corrective action
Opportunity for Improvement (OFI)	No nonconformity, but room to improve	Optional action
Strength	Practice exceeds expectations	Share across sites or departments

In integrated audits, results may be mapped per standard or consolidated.

Reference: [*ISO/IEC 17021-1 Clause 9.4.5*](#)

6. Audit Levels – Low, Fair, High

Performance and compliance levels can be evaluated using visual or descriptive grading:

- **Low:** Gaps identified, systemic issues
- **Fair:** Meets minimum, with minor weaknesses
- **High:** Well-implemented, value-adding systems

This applies across all audit types and helps support risk-based decision-making.

7. Audit Team and Roles (For Both Individual & IMS Audits)

Role	Responsibility
Lead Auditor	Manages audit, assigns tasks, ensures consistency
Auditor	Conducts interviews, observes processes, reviews records
Auditor-in-Training	Gains experience under supervision
Technical Expert	Provides subject-matter input (not an auditor)
Observer	Present to observe without interfering

Reference: *ISO 19011:2018 Clauses 5.1–5.4*

8. Audit Types Explained

Type	Description	Applicable To
1st Party	Internal audits by the organization itself	All systems

2nd Party	Customer/supplier audits	Usually ISO 9001, ISO 22000
3rd Party	Independent certification audits	All ISO standards
Integrated Audit (IMS)	One audit covering multiple standards with a single team and report	ISO 9001 + ISO 14001 + ISO 45001
Combined Audit	Multiple standards audited at the same time but reported separately	Useful when standards are not integrated
Joint Audit	Two auditing bodies audit one organization	Rare, typically for regulatory or high-risk sectors

Reference: ISO 19011:2018 Clause 3.5–3.9 & IAF MD 11:2023, in case of IMS

9. Practical Use in Audit Execution

Stage	Action	Notes
Audit Planning	Define scope (single or integrated), prepare checklist	Align with audit criteria
Conducting Audit	Use 3P, engage with multiple departments	Keep evidence traceable
Daily Briefings	Align findings across standards	Key in IMS audits
Reporting	Ensure clarity: by standard or as an integrated report	Mandatory in CB practice
Follow-up	Verify corrective action for each standard	Ensure closure before re-certification

Reference: [ISO 19011:2018 Clause 6](#) & [ISO/IEC 17021-1 Clause 9](#)

Key Standards & Guidance

Document	Purpose	Link
ISO 19011:2018	Guidelines for auditing management systems	View Here
ISO/IEC 17021-1:2015	Conformity assessment for CBs	View Here
IAF MD 11:2023	Integrated audits of multiple ISO standards	View PDF

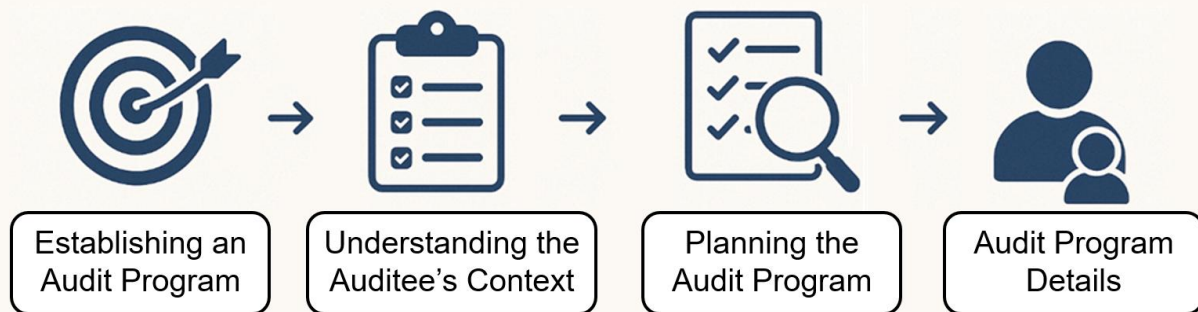
Summary for Lead Auditors

Whether auditing a **single ISO system** (e.g., ISO 9001 alone) or **multiple integrated systems**, the principles and ecosystem remain consistent. The lead auditor's role is to:

- Interpret all applicable requirements accurately
- Gather reliable evidence from 3P sources
- Differentiate issues by standard
- Report clearly and drive continual improvement

This ensures credibility, transparency, and value in every audit performed.

Managing Audit Program



Establishing an Audit Program

1. **Audit Scope:** Create a program that can include audits for one or more management systems, either separately or combined.
2. **Audit Extent:** Base the audit program's scope on the size, nature, and complexity of the organization, considering risks, opportunities, and system maturity.
3. **Complex Organizations:** Pay special attention when important functions are outsourced or managed by other organizations, especially in multi-site operations.
4. **Smaller Organizations:** Scale the audit program according to the organization's size and complexity.

Understanding the Auditee's Context

1. **Consider Key Factors:** Include the organization's objectives, internal and external issues, stakeholder expectations, and confidentiality requirements in the audit program.








Planning the Audit Program

1. **Audit Objectives:** Align internal and external audit programs with the organization's broader goals.
2. **Integrity:** Ensure the audit is free from undue influence and maintains its integrity.
3. **Resource Allocation:** Focus resources on high-risk areas or underperforming parts of the management system.
4. **Competency:** Assign skilled individuals to manage the audit program.

Audit Program Details

1. **Key Information:** The program should include:
 - Objectives of the audit program.
 - Risks, opportunities, and actions to address them.
 - Scope, boundaries, and locations for each audit.
 - Audit schedule, including frequency and duration.
 - Types of audits (internal/external).
 - Audit criteria and methods.
 - Criteria for selecting audit team members.
 - Relevant documented information.
2. **Ongoing Monitoring:** Continuously monitor and measure the audit program to ensure it meets its objectives.
3. **Review and Improvement:** Regularly review the audit program to identify necessary changes or improvement opportunities.

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

1. Establishing Audit Programme Objectives:

- **Purpose:** Ensure the audit programme aligns with the client's strategic direction and management system objectives (5.2)

- **Key Considerations:**

- Understand the needs and expectations of all relevant parties.
- Consider the characteristics and requirements of the processes, products, services, and any changes.
- Evaluate management system requirements and external providers.
- Assess the auditee's performance and maturity of their management system.
- Identify risks and opportunities for the auditee.

2. Examples of Audit Programme Objectives:

- Improve the management system and its performance.
- Evaluate the auditee's capability to assess risks, opportunities, and implement actions.
- Ensure compliance with relevant requirements.
- Gain and maintain confidence in external providers.
- Ensure the management system's suitability, adequacy, and effectiveness.

3. Managing Audit Programme Risks and Opportunities: (5.3)

- **Identify Risks:** Risks may include poor planning, insufficient resources, inadequate audit team selection, ineffective communication, and challenges in implementing the programme.
- **Opportunities:** Opportunities can include conducting multiple audits in one visit, minimizing travel time, matching audit team competence to the task, and aligning audit schedules with key staff availability.

4. Establishing the Audit Programme:

- **Responsibilities:** (5.4.1)
 - Define the audit programme's scope and objectives.
 - Consider external and internal factors, risks, and opportunities.
 - Select and evaluate audit teams.
 - Establish processes for coordination, communication, and reporting.
 - Ensure resources are provided and documented information is maintained.
 - Monitor and improve the audit programme regularly.

5. Competence of Programme Managers: (5.4.2)

- Ensure managers have the **necessary knowledge and skills** in audit principles, management systems, the auditee's context, and relevant regulations.
- Engage in continual development to maintain competence.

6. Determining the Extent of the Audit Programme: (5.4.3)

- The extent of the programme depends on various factors like audit objectives, management system standards, the complexity of activities, previous audit results, and the concerns of interested parties.

7. Determining Resources for the Audit Programme: (5.4.4)

- Consider financial, time, and human resources required to implement and manage the audit programme.
- Factor in travel, accommodation, technology needs, and any specific requirements related to the facilities being audited.

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 Objectives, Scope & Criteria

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



Set Clear Audit Method

Decide how the audit will be done



Establish Competent Audit Team

Select skilled auditors, include experts and new auditors if applicable



Assign an Audit Team Leader

Appoint a leader to manage the audit and ensure smooth execution



Review and Use Audit Results

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



Keep Records Secure and Organized

Protect all audit documents properly

Implementation of an audit programme in accordance with the guidelines provided:

1. General Implementation

- **Communication:** Share key parts of the audit programme, including risks and opportunities, with relevant stakeholders, and update them regularly.
- **Audit Setup:** Define specific objectives, scope, and criteria for each audit.
- **Audit Methods:** Choose appropriate methods for each audit (on-site, remote, or combined).
- **Scheduling:** Plan and coordinate audit schedules and related activities.
- **Competence Assurance:** Ensure audit teams have the necessary skills and resources.
- **Audit Execution:** Manage operational risks and ensure audits are conducted as planned.

- **Record Keeping:** Properly manage all documentation related to the audit activities.
- **Operational Controls:** Implement controls to monitor the audit programme.
- **Continuous Improvement:** Regularly review and improve the audit programme.

2. Defining Audit Objectives, Scope, and Criteria

- **Audit Objectives:** Clarify what each audit aims to achieve, such as checking compliance, evaluating system effectiveness, and identifying improvement opportunities.
- **Audit Scope:** Determine what will be audited, including locations, functions, and time frames.
- **Audit Criteria:** Establish standards against which compliance will be measured, like policies, procedures, and regulatory requirements.

3. Selecting Audit Methods

- Choose effective methods to conduct audits (e.g., on-site or remote) based on the audit objectives, scope, and associated risks.

4. Selecting Audit Teams

- **Team Selection:** Appoint a competent audit team, considering the specific needs of the audit.
- **Team Size & Composition:** Adjust the team size and composition based on the audit's complexity, and ensure objectivity.
- **Involving Experts:** Include technical experts if needed to cover any competence gaps.
- **Training Auditors:** Include auditors-in-training under the supervision of an experienced auditor.

5. Assigning Responsibility to the Audit Team Leader

- **Leader's Role:** Assign an audit team leader to oversee the audit, ensuring they have all necessary information well in advance.
- **Provide Information:** Supply the team leader with audit objectives, scope, criteria, team composition, and necessary resources.

6. Managing Audit Programme Results

- **Evaluate & Review:** Check if audit objectives are met, review audit reports, and assess the effectiveness of corrective actions.
- **Communicate Results:** Share audit findings and best practices with relevant parts of the organization.

7. Managing & Maintaining Records

- **Record Keeping:** Keep detailed records of the audit programme, including audit schedules, reports, evidence, and team competence.

- **Security & Confidentiality:** Ensure records are managed securely, considering any confidentiality requirements.

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

1. Monitoring the Audit Programme

The person managing the audit programme should ensure that:

1. **Schedules & Objectives:** Audit schedules are followed, and objectives are being met.
2. **Team Performance:** Evaluate how well audit team members, including leaders and experts, are performing.
3. **Audit Implementation:** Ensure audit teams can effectively carry out the audit plan.
4. **Feedback:** Collect feedback from clients, auditees, auditors, and relevant parties.
5. **Documentation:** Verify that all documentation throughout the audit process is sufficient and adequate.

2. Potential Modifications to the Audit Programme

Changes may be necessary based on factors such as:

- Audit findings or changes in the audit scope
- Effectiveness and maturity of the auditee's management system
- New standards or external requirements
- Conflicts of interest or specific client requirements

3. Reviewing and Improving the Audit Programme

The audit programme manager and client should regularly review the audit programme to ensure its objectives are met. This review should focus on:

1. **Programme Implementation:** Overall performance and implementation of the audit programme.
2. **Improvement Opportunities:** Identifying areas for improvement and applying necessary changes.
3. **Professional Development:** Ensuring auditors continue their professional development.
4. **Reporting Results:** Sharing audit results and review findings with the client and relevant parties.

4. Considerations During Review:

- Trends and results from monitoring the audit programme
- Compliance with documented processes
- Changing needs of interested parties
- Confidentiality and information security issues
- Effectiveness of actions taken to address risks and opportunities