

Module 6: Auditing Principles and ISO 19011:2018 Guidelines

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