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

Conducting an Audit: Overview

This section provides guidance on how to prepare for and conduct an audit within an audit program. The specific application of this guidance depends on the audit's objectives and scope.

General (6.1)

- The audit process includes initiating the audit, preparing for it, conducting the audit, and completing it.

Initiating the Audit (6.2)

- Responsibility: The audit team leader is responsible for the audit until it is completed.

- Contacting the Auditee: The audit team leader should:

    o Establish communication with the auditee.

    o Confirm authority and provide audit details (objectives, scope, criteria).

    o Request necessary information for planning.

    o Arrange for the audit schedule and logistics.

    o Address confidentiality and safety arrangements.

    o Resolve any issues regarding the audit team composition.

- Feasibility: Ensure that the audit can be conducted successfully by checking the availability of necessary information, cooperation from the auditee, and sufficient time and resources.

Preparing for the Audit (6.3)

- Reviewing Documentation: Review the auditee's management system documents to understand their operations and identify any areas of concern.

- Planning the Audit:

  - Risk-Based Approach: Consider risks that could impact the audit and the auditee.

  - Planning Details: Include objectives, scope, criteria, locations, schedule, methods, roles, and resources in the audit plan. Flexibility is key to adapting to any changes during the audit.

  - Coordination: The audit plan should be shared with the auditee and any issues resolved before proceeding.

  - Assigning Work: The audit team leader assigns responsibilities to team members, ensuring impartiality, competence, and effective use of resources.

  - Preparing Documents: Audit team members prepare and safeguard necessary documents, such as checklists, sampling details, and other media, to guide the audit process.

Conducting Audit Activities
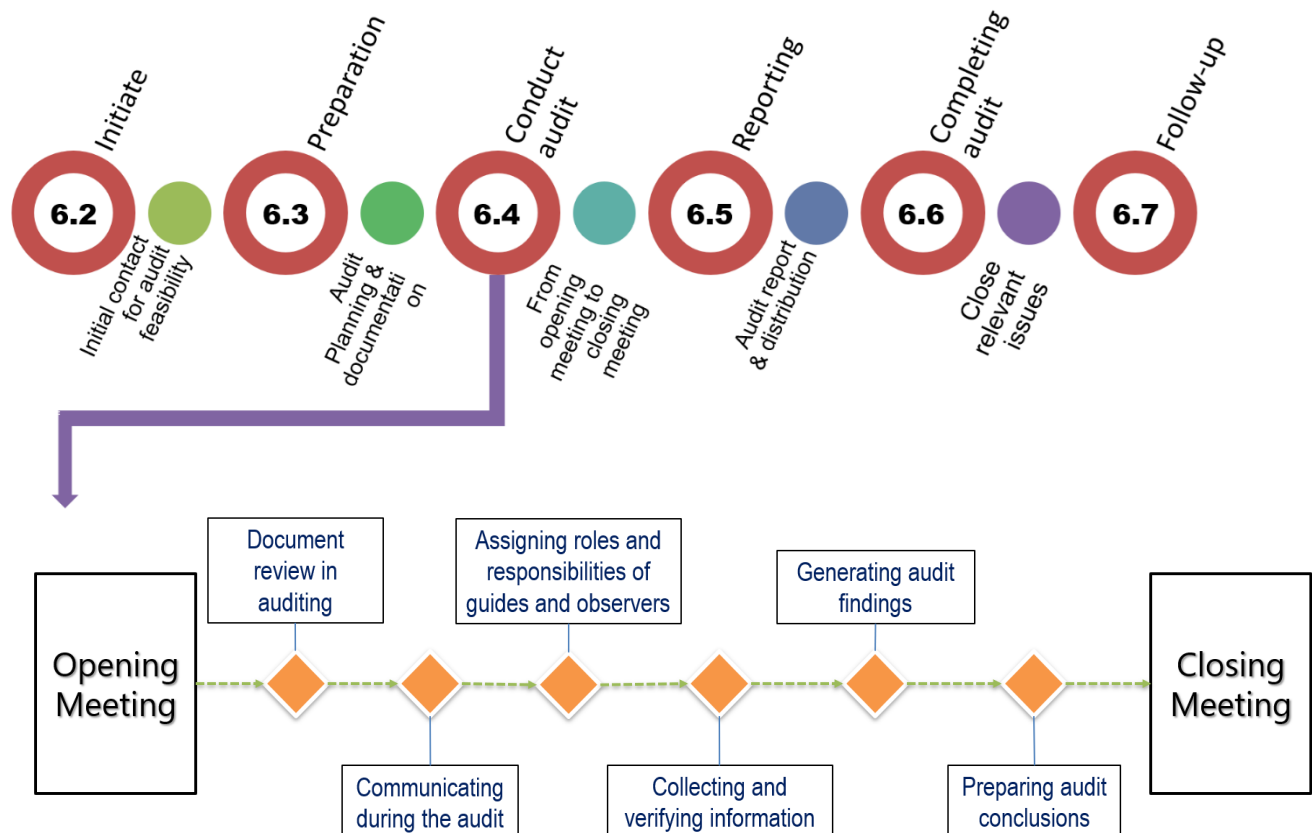
1. General

- Audit activities follow a sequence as [Figure 1 of ISO 19011](#)
- The sequence can vary based on specific audit needs.

2. Assigning Roles and Responsibilities (6.4.2)

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- Observers must not interfere; if they do, they can be excluded from certain activities.
- Guides assist auditors by:
- Identifying interviewees and confirming schedules.
- Arranging site access.
- Ensuring health, safety, security, and confidentiality rules are followed.
- Witnessing the audit on behalf of the auditee.
- Providing clarifications or helping gather information.

3. Conducting Opening Meeting (6.4.3)

- Purpose:
  - Confirm agreement on the audit plan.
  - Introduce audit team and roles.
  - Ensure all activities can be performed.
  - Should include auditee's management and relevant personnel.
  - Detail level should match the auditee's familiarity with audits.
- Key items to address:
  - Participants, roles, and audit methods.
  - Audit objectives, scope, criteria, and plan.
  - Communication channels, confidentiality, and security.
  - Availability of resources and facilities.
  - Reporting methods and handling of findings.

4. Communicating During Audit (6.4.4)

- Establish communication protocols within the audit team and with the auditee, client, and possibly external parties.
- Periodically update on audit progress, findings, and concerns.
- Report significant risks immediately.

- Address unattainable audit objectives with the client and auditee.

- Adjust audit plan as needed.

5. Audit Information Availability and Access (6.4.5)

- Audit methods depend on objectives, scope, criteria, duration, and location.

- Determining where, when, and how to access audit information is crucial.

6. Reviewing Documented Information (6.4.6)

- Review auditee's documents to verify conformity and gather information.

- Inform relevant parties if documents are not provided on time, and decide whether to continue or suspend the audit.

7. Collecting and Verifying Information (6.4.7)

- Collect and verify information relevant to audit objectives, scope, and criteria.

- Accept only verifiable information as audit evidence.

- Address new or changed circumstances during the audit.

8. Generating Audit Findings (6.4.8)

- Evaluate evidence against audit criteria to determine findings.

- Record nonconformities and their evidence.

- Review findings with the auditee and resolve any disagreements.

9. Determining Audit Conclusions (6.4.9)

- Audit team should:
  - Review findings and other information.
  - Agree on conclusions.
  - Prepare recommendations if specified.
  - Discuss audit follow-up.

10. Conducting Closing Meeting (6.4.10)

- Present audit findings and conclusions.

- Meeting should be chaired by the audit team leader and attended by relevant parties.

- Discuss any issues that may affect confidence in audit conclusions.

- Agree on a time frame for addressing audit findings.

- Address any diverging opinions on findings or conclusions.

- Present recommendations for improvement, if applicable.

Introduction to the Turtle Diagram for Internal Auditing
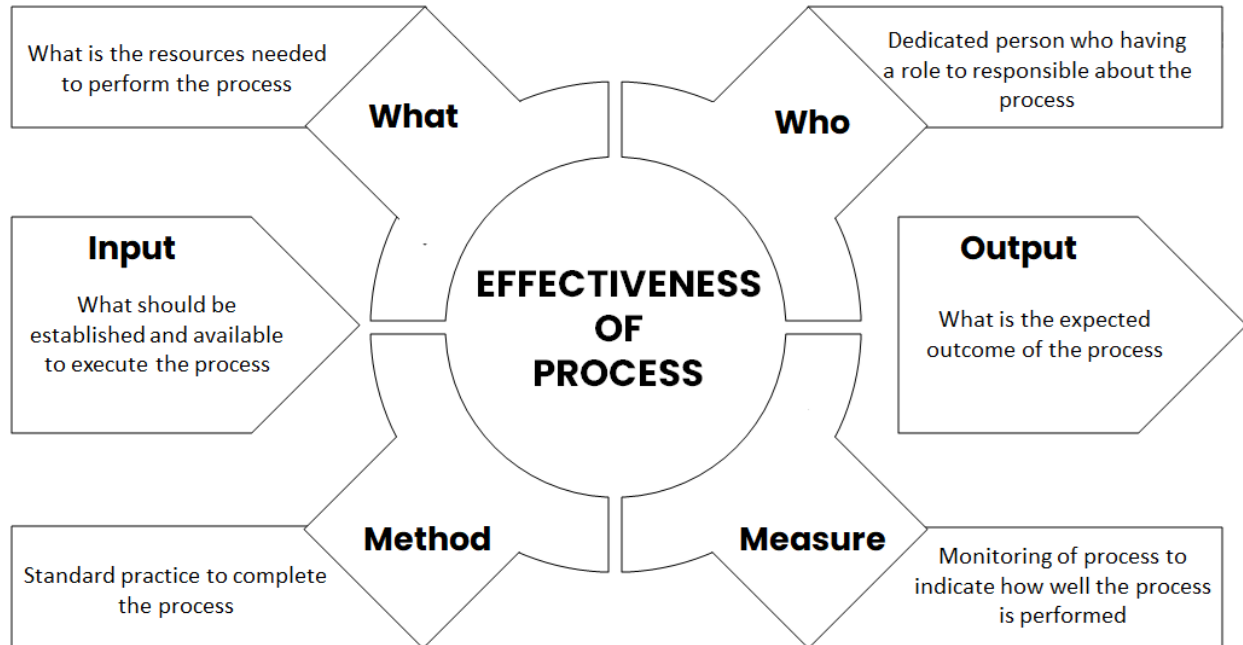
The **Turtle Diagram** is a structured method used in process auditing to visualize and analyze key elements of a process. It helps auditors assess the effectiveness of process execution by examining inputs, outputs, resources, methods, controls, and interactions within the process. While not mandatory, applying the Turtle Diagram in internal audits provides a systematic way to ensure comprehensive scope coverage, align audit activities with objectives, and identify potential areas for improvement. This approach enhances consistency, clarity, and effectiveness in evaluating process performance during internal audits.

Below is the example of Turtle Diagram audit Outcome

Item	Description to explain	Example
Auditor Name	Assigned Auditor	Example: Daman Huri Mohammad
Standard	The standard that the company subscribed	Example: ISO 14001
Audit Method	The method used to conclude the audit findings either Document Review, Onsite Observation, Interviews with Personnel or any combination of methods	Example: Onsite Observation & Document Review
Department	The area of auditing to be evaluated to meet the objectives	Example: Maintenance Department

Process Name	The process being evaluated as defined in the Process Interaction or is determined as per Clause 4.4.1 of the ISO 9001 standard.	Example: Scheduled Waste Management
Standard Clause Number	Referring to clause number of subscribed standards	Example: Clause 6.1.3, 8.1, 7.2 of ISO 14001:2015
Audit Criteria	Outlines the **SPECIFIC** policies, procedures, or requirements used as a reference in the audit.	Example: Scheduled Waste Management Procedure, **EQA 2012 Amendment**, **Scheduled Waste Regulation 2005**
Process Input	Reference points or acknowledged elements related to the audited process, including materials, equipment, machines, workforce competency, awareness, and skill levels necessary for process execution, as specified in the Audit Criteria.	Example: Scheduled Waste operation shall be executed as defined in internal Scheduled Waste Management Procedure, **EQA 2012 Amendment**, **Scheduled Waste Regulation 2005**
Process Output	Elements related to the intended outcome, such as the final product, service, or process compliance with quality and regulatory requirements.	Example: Demonstrates compliance to Scheduled Waste Management Procedure, **EQA 2012 Amendment**, **Scheduled Waste Regulation 2005**
What?	Specific tasks, procedures, or operations observed during the audit process, aligning them with the relevant audit criteria.	Example: Transfering SW, transportation of SW, maintenance of record keeping. Sample: Consignment No: 1049, 4535 and 1234
Who?	Who are personnel responsible for the process, including their competency, training, and awareness, in relation to the audit criteria.	Example: SW Competent Person (Yap Ah Loy)
Method & Measure	The assessment of process performance against Standard Operating Procedures (SOPs), work instructions, and Key Performance Indicators (KPIs) used for monitoring and control.	Example: 100% to comply SW Regulation, 100% accuracy of inventory and transaction
Effectiveness	State of the effectiveness of process execution, focusing on the monitoring mechanisms used to assess whether the process meets its intended goals.	Example: The records are maintained. PIC able to answer all questions and competency certificate (CEPSWaM) is valid