

Control of Internal Auditing

1 Introduction

1.1 Scope

This procedure sets out <Short Name>'s arrangements for conducting internal management system audits.

1.2 Revision History

Revision	Date	Record of Changes	Approved By
0.0	[Date of Issue]	Initial Issue	

1.3 Control of hardcopy versions

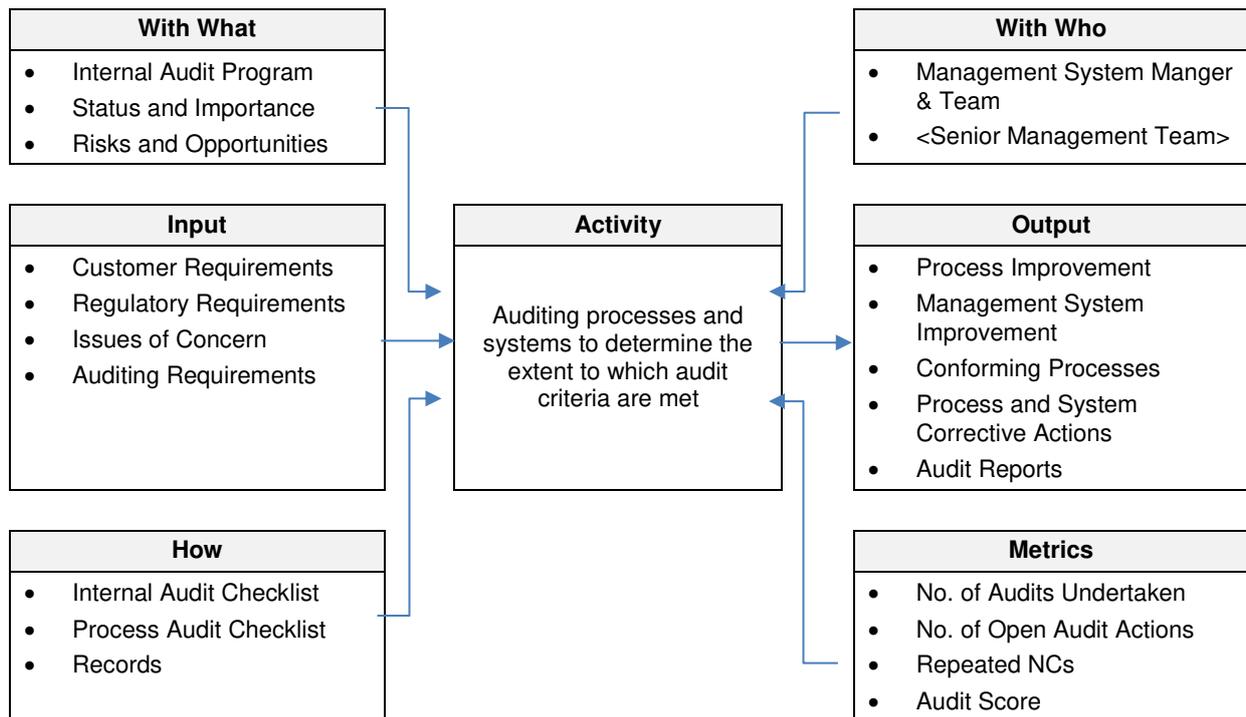
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1.4 References

Standard	Title	Description
ISO 19011:2011	Auditing Management Systems	Guidelines for Auditing

1.5 Process I/O Map



1.6 Terms and Definitions

- an ‘audit’ is a systematic, independent and documented process for obtaining audit evidence and evaluating it objectively to determine the extent to which requirements are fulfilled and to identify opportunities for improvement

To ensure an independent audit, those carrying out internal audits must be free from responsibility for the activity being audited.

- audits obtain objective ‘evidence’ of conformity with requirements and must be based on fact obtained through observation, measurement, test, or by other means
- a ‘finding’ is any summary of audit evidence and can indicate either conformity or non-conformity with requirements or opportunities for improvement
- a ‘non-conformity’ or ‘non-compliance’ is any instance where practice or evidence does not comply with requirements
- a ‘major non-conformity’ is a non-conformity that demonstrates that a requirement of an ISO Standard has not been implemented at all, or has been implemented in such a way that the requirements set out in the standard have not been met
- a ‘minor non-conformity’ is a single instance, or small set of single instances, that show a requirement has not been met

Where a large number of related minor non-conformities have not been met such non-conformities may collectively be classed as a single major non-conformity.

When a minor non-conformity is not resolved within the deadline set it becomes a major non-conformity.

- “we” and “our” refer to <Short Name>

1.7 Responsibilities

The <Audit Manager> is responsible for all aspects of the implementation and management of this procedure, unless noted otherwise.

2 Control of Internal Audits

2.1 Audit scope

We conduct internal audits at planned intervals to provide information on whether our management systems:

- conform to our own requirements
- conform to the requirements of the appropriate national or international standard (if any)
- are effectively implemented and maintained
- are effective in achieving our management system's policies and objectives

2.2 Developing the audit program

We ensure that:

- the status and importance of each process is determined
- an audit frequency is established based on previous audit results and the risks, reliability, status and importance of each process
- the audit schedule is developed and communicated
- the audit team is selected
- internal auditors meet the requirements for competency and independence
- a 'Lead Auditor' is appointed for each audit as required
- audit duties are assigned to the auditor team
- an Internal Audit Log is maintained
- all processes and areas are audited at least annually.

2.3 Selecting internal auditors

To ensure impartiality and objectivity, internal auditors are independent of the area being audited.

Internal Auditors are selected taking into account:

- demonstrable knowledge and skills
- work experience
- training
- audit experience

Candidates to become internal auditors receive appropriate audit training and have 'shadowed' other internal auditors before being formally approved as an internal auditor.

While auditors are independent of the area being audited they should, wherever practicable, have some familiarity with the process or area to be audited. Where practicable their responsibility for auditing areas should be rotated from year to year.

2.4 Preparing for audit

Audits are prepared for in accordance with the Internal Audit Report Template. Preparations include:

- a review relevant management system documents and records
- a determination of such documents adequacy with respect to the audit criteria and with the appropriate ISO Standard (if any)
- preparing and recording a specific internal audit checklist based on the Internal Audit Report Template, including additional checklist items as necessary
- arranging audit dates
- issuing the audit checklist to the responsible manager for preview

2.5 Conducting an audit

All audits are based on the following steps as set out in the Internal Audit Report Template:

Document Review	Compare the management system documentation against the requirements of any applicable standard.
Auditing	<p>Compare actual practice against the requirements of both the management system and any applicable standard.</p> <p>Obtain objective evidence to support each requirement or, where such evidence is lacking, indicate the non-conformities. All findings are be recorded in the Internal Audit Report.</p>
Verification of Process Effectiveness	Pose general questions to establish that the process being audited is effective and not prone to generating non-conformities.
Summarise Findings	<p>Create a detailed list of the findings that are to be entered into the Corrective and Preventative Action Reporting (CPAR) system.</p> <p>The Lead Auditor submits CPAR forms as necessary to address the non-conformities or propose preventative actions or improvements.</p> <p>Each non-conformity is characterised by:</p> <ul style="list-style-type: none">• a statement making clear the requirement in question, either by reference to an internal document and/ or the clause in the standard• a summary of the traceable objective evidence found which supports the negative finding (e.g. documents found, replies to questions, product examined) – in all cases sufficient detail

must be supplied to allow a third party to subsequently find the evidence

- a statement setting out why the objective evidence leads to the non-conformance against the requirement
- a rating of either 'Minor' or 'Major', taking into account any requirements set down by customers or regulators
- an identifier classing the non-conformity as 'Corrective', 'Preventative' or 'Opportunity'

Review of Report The Lead Auditor reviews all findings and evidence to ensure that the audit report is clear, complete, objective and based on traceable objective evidence.

Communication of Findings The Lead Auditor reviews the report with the responsible manager(s) and agree corrective actions to be undertaken to close out the non-conformities.

Finalise the Report Include the agreed actions and timetable in the report.

The responsible manager ensures that:

- the required actions are implemented and the non-conformities closed-out within the agreed timescale
- minor areas of non-conformance are taken care of immediately
- the status of corrective actions and non-conformities are kept up-to-date

2.6 Management review

We ensure that:

- all audit conclusions are reviewed
- arising trends are identified
- recommendations for improvement are made
- the internal audit report is issued to top management
- once all actions are complete, the internal audit report is closed out on the Internal Audit Log
- all internal audit results and any corrective actions are reported on at management review meetings to evaluate their effectiveness and implementation

3 Supplier Audits

2nd Party audits of our suppliers should be conducted, as required by the manager of the management system, to determine whether the supplier's processes conform to specified purchase controls and requirements.

Such audits are planned by the <Audit Manager> in conjunction with the <Purchasing Manager>.

4 Records

Records retained in support of this procedure are listed in the appropriate Controlled Records Register and controlled according to the Control of Management System Records Procedure.