

## Auditor Guidelines for Conducting Audit

### 1. General

The Team Leader and other audit team members will ensure that due caution are exercised in complying with the following requirements when conducting management systems audits. The following process for conducting on-site audits has been established by SIS Certification. The process normally includes an opening meeting at the start of the audit and a closing meeting at the conclusion of the audit.

Where any part of the audit is to be made by electronic means or where the site to be audited is virtual, such activities will be conducted by a competent auditor deputed by SIS Certification. The auditor is required to ensure that the evidence obtained during such an audit is sufficient to take an informed decision on the conformity of the requirement in question.

### 2. Conducting of Opening Meeting

A formal Opening Meeting will be conducted by the Audit Team Leader with the client's management and, where appropriate, those responsible for the functions or processes to be audited. The purpose of the opening meeting is to provide a short explanation of how the audit activities will be undertaken. The detail of explanation during the opening meeting should be consistent with the familiarity of the client with the audit process and the following points are required to be addressed:

- Introduction of participants, including an outline of their roles;
- Confirmation of the scope of certification;
- Confirmation of all information provided by client during application stage, i.e. No. of manpower (on-site and off-site), full time employees, part time employees and contractors works.
- Confirmation of the audit plan including type and scope of audit, objectives and criteria, any changes and other relevant arrangements with the client, such as the date and time for the closing meeting, interim meetings between the audit team and the client's management;
- Confirmation of formal communication channels between the audit team and the client;
- Confirmation that the resources and facilities needed by the audit team such as room, transport, tea, lunch, etc. are available;
- Confirmation of matters relating to confidentiality;

- Confirmation of relevant work safety, emergency and security procedures for the audit team;
- Confirmation of the availability, roles and identities of any guides and Observers;
- The method of reporting, including any grading of audit findings;
- Information about the conditions under which the audit may be prematurely terminated;
- Confirmation that the audit team leader and audit team representing the SIS Certification body is responsible for the audit and will be in control of executing the audit plan including audit activities and audit trails;
- Confirmation of the status of findings of the previous review or audit, if applicable;
- Methods and procedures to be used to conduct the audit based on sampling;
- Confirmation of the language to be used during the audit;
- Confirmation that, during the audit, the client will be kept informed of audit progress and any concerns;
- Opportunity for the client to ask questions.

### 3. Auditing Process

- The audit of the management system is to be conducted against the requirements of the applicable management system standard (ISO 9001/ISO 14001/ISO 22000/ISO 45001/etc.) on a sampling basis by covering all the clauses/requirements of the relevant management system standard and other normative requirements. The assessment is concerned with establishing that the client's documented Management System is well established and implemented in accordance with the requirements of the applicable management system standard i.e. ISO 9001/ISO 14001/ISO 22000/ISO 45001 etc. The audit should also include a verification of the legal/statutory requirements applicable to the client's products and/or services and its compliance in the client's organization.
- The Audit team accompanied by the company's representative shall start their audit in the designated areas/processes/functions at random by selecting a feature relevant to the appropriate requirement of the applicable management system standard against which the client's organization is to be audited, and proceed according to the audit programme ensuring that the audit takes account of all requirements of applicable management system standard(s) and any other applicable normative document. The team members shall keep in mind the possibility that some elements may overlap over more than one department's functions. Auditor Should mention about the previous audit finding , and their closure's.

#### 4. Communication during the audit

- During the audit, the audit team is required to periodically assess audit progress and exchange information. The audit team leader may reassign work as needed between the
- audit team members and periodically communicate the progress of the audit and any concerns to the client's management representative.
- Where the available audit evidence indicates that the audit objectives are unattainable or suggests the presence of an immediate and significant risk (e.g. safety), the audit team leader is required to report this to the client's management representative and, if possible, to the MD of SIS CERTIFICATIONS to determine appropriate action. Such action may include reconfirmation or modification of the audit plan, changes to the audit objectives or audit scope, or termination of the audit. The audit team leader is required to report the outcome of the action taken to the MD of SIS CERTIFICATIONS.
- The audit team leader is required to review with the client's management representative any need for changes to the audit scope which becomes apparent as on-site auditing activities progress and report this to the MD of SIS CERTIFICATIONS.

#### 5. Obtaining and verifying information

- During the audit, information relevant to the audit objectives, scope and criteria (including information relating to interfaces between functions, activities and processes) is required to be obtained by appropriate sampling and verified to become audit evidence.
- The following methods are required to be used to obtain information, but may not be limited to:
  - Interviews;
  - Observation of processes and activities;
  - Review of documentation and records.

#### 6. Identifying and recording audit findings

- Audit findings summarizing conformity and detailing nonconformity are required to be identified, classified and recorded to enable an informed certification decision to be made or the certification to be maintained.
- Opportunities for improvement may be identified and recorded, unless prohibited by the requirements of the applicable management system certification scheme. Audit findings, however, which are nonconformities, are not required to be recorded as

opportunities for improvement.

- A finding of nonconformity is required to be recorded against a specific requirement, and it must contain a clear statement of the nonconformity, identifying in detail the objective evidence on which the nonconformity is based. Nonconformities are required to be discussed with the client's management to ensure that the evidence is accurate
- and that the nonconformities are understood. The auditor however is required to refrain from suggesting the cause of nonconformities or their solution.
- The audit team leader is required to attempt to resolve any diverging opinions between the audit team and the client concerning audit evidence or findings, and unresolved points shall be recorded.

## 7. Preparing audit conclusions

Under the responsibility of the audit team leader and prior to the closing meeting, the audit team is required to:

- Review the audit findings, and any other appropriate information obtained during the audit, against the audit objectives and audit criteria and classify the nonconformities;
- Agree upon the audit conclusions, taking into account the uncertainty inherent in the audit process;
- Agree any necessary follow-up actions;
- 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).

## 8. Conducting the closing meeting

A formal closing meeting, where attendance is to be recorded, to be held with the client's management and, where appropriate, those responsible for the functions or processes audited. The purpose of the closing meeting, usually conducted by the audit team leader, is to present the audit conclusions, including the recommendation regarding certification. Any nonconformity observed during the audit is to be presented in such a manner that they are understood, and the timeframe for responding is to be agreed.

The closing meeting shall also include the following elements where the degree of detail shall be consistent with the familiarity of the client with the audit process:

## 9. The following elements are also to be included in the closing meeting:

- Advising the client that the audit evidence obtained was based on a sample of the information; thereby introducing an element of uncertainty;
- The method and timeframe of reporting, including any grading of audit findings;
- The certification body's process for handling nonconformities including any consequences relating to the status of the client's certification;
- The timeframe for the client to present a corrective action plan (CAP) for correction and corrective action for any nonconformities identified during the audit;
- The certification body's post audit activities;
- Information about the complaint and appeal handling processes.

The client is to be given opportunity for questions. Any diverging opinions' regarding the audit findings or conclusions between the audit team and the client is required to be discussed and resolved where possible. Any diverging opinions that are not resolved are to be recorded and referred to SIS Certifications, the certification body.

## 10. Audit report

- SIS CERTIFICATIONS the certification body will provide a written report for each audit to the client. The audit team may identify opportunities for improvement but will not recommend any specific solutions. The ownership of the audit report lies with SIS CERTIFICATIONS the certification body.
- The audit team leader is required to ensure that the audit report is prepared and is responsible for its content. The audit report must provide an accurate, concise and clear record of the audit to enable an informed certification decision to be made and it must include the following:
  - a) Identification of the certification body;
  - b) The name and address of the client and the client's representative;
  - c) The type of audit (e.g. initial, surveillance or recertification audit or special audits);
  - d) The audit criteria;
  - e) The audit objectives;
  - f) The audit scope, particularly identification of the organizational or functional units or processes audited and the time of the audit;
  - g) Any deviation from the audit plan and their reasons;
  - h) Any significant issues impacting on the audit programme;
  - i) Identification of the audit team leader, audit team members and any accompanying

- persons;
- j) The dates and places where the audit activities (on site or offsite, permanent or temporary sites) were conducted;
  - k) Audit findings (see 10.6), reference to evidence and conclusions, consistent with the requirements of the type of audit;
  - l) Significant changes, if any, those affect the management system of the client since the last audit took place;
  - m) Any unresolved issues, if identified;
  - n) Where applicable, whether the audit is combined, joint or integrated;
  - o) A disclaimer statement indicating that auditing is based on a sampling process of the available information;
  - p) Recommendation from the audit team
  - q) The audited client is effectively controlling the use of the certification documents and marks or logo's, if applicable;
  - r) Verification of effectiveness of taken corrective actions regarding previously identified nonconformities, if applicable;
  - s) A statement on the conformity and the effectiveness of the management system together with a summary of the evidence relating to:
    - i. The capability of the management system to meet applicable requirements and expected outcomes;
    - ii. The internal audit and management review process;
  - t) A conclusion on the appropriateness of the certification scope;
  - u) Confirmation that the audit objectives have been fulfilled.

## 11. Cause analysis of nonconformities

The client is required to analyze the cause and describe the specific correction and corrective actions taken, or planned to be taken, to eliminate detected nonconformities and submit a Corrective Action Plan (CAP), within a defined time, which is normally within 2 weeks.

## 12. Effectiveness of corrections and corrective actions

- The certification body will review the corrections, identified causes and corrective actions submitted by the client to determine if these are acceptable. The certification body will verify the effectiveness of any correction and corrective actions taken. The evidence obtained to support the resolution of nonconformities will be recorded. The

client will be informed of the result of the review and verification. The client will be informed if an additional full audit, an additional limited audit, or documented evidence (to be confirmed during future audits) will be needed to verify effective correction and corrective actions.

- Verification of effectiveness of correction and corrective action can be carried out based on a review of documented information provided by the client, or where necessary, through verification on-site. Usually this activity is done by a member of the audit team.

### 13. Recommendation by Audit Team

- Non-grant of Certification: In the event of there being non-conformities which are considered to render the management system deficient and inoperable, a recommendation for certification should not be made. Depending upon the extent and nature of deficiencies, a recommendation for a supplementary audit for verification of corrective actions or reassessment may be made. A client will not be recommended for grant of certification unless it has demonstrated effective implementation of the requirements of the applicable management system standard particularly an Internal Audit programme and the Management Review process. The audit team leader is required to ensure that non-compliances and matters of concern are recorded in the Executive Summary of the audit report and the Non-conformities are reported in the non-conformance format. These should be recorded objectively and precisely.
- Where recommendation for certification to the applicable management system standard was not being granted, the audit team leader will discuss further action with the client. Such action is left to the audit team leader's discretion and may be anything from a "follow-up action" in areas of non-compliance to a total re-assessment depending on the severity of the deficiencies.
- In the case of a 'follow-up' action (limited re-assessment) the Team Leader will agree on a re-visit date with the client and be responsible for drafting the re-assessment programme, based on the non-compliances raised. The Team Leader MUST state the duration of the limited re-assessment i.e. 1 audit man-day or 2 audit man-days in his recommendation and the maximum time limit will be approx. 60 days from the date of conduct of the audit.
- In case where there is a possibility of Transition so it will be conveyed to client and the time frame within which it should be upgraded

### 14. Right to Appeal against Non-granting of Certification

In case when the audit team's recommendation is for non-grant of certification, the client must be advised of their "RIGHT TO APPEAL" and availability of information about the complaint handling and appeal processes on the SIS web sites. The client is required to submit its appeal within 14 days in writing to the MD of SIS, the certification body. The MD will refer the appeal to the Expert Committee which will constitute a separate Appeals Panel. The Appeals Panel decision will be final.

## 15. Recommendations for Certification

- In the event of nonconformities being identified in respect of the implementation of any clause/requirement of the applicable management system standard, a recommendation for certification is to be made subject to a Corrective Action Plan (CAP) being submitted within 2 weeks and corrective actions being verified onsite and closed out through a special visit within 30 days of the audit date, or as decided by MD of the certification body.
- In case when "opportunities for improvement" have been raised and recorded during the certification audit, the actions, as applicable, are verified for the effectiveness at the subsequent audit visit.



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