1 Overview of Audit Process

The flow chart below shows the overall process for auditors carrying out audits for IMS International. Stages within this process are detailed further in this document. Scheme Documents for specific schemes, e.g. AS 9100, ISO 14001 & BS 18001 may detail additional or alternative requirements.

2 Auditor Requirements
2.1 General

Before undertaking any audit for IMS, an auditor must undertake the following:

- Supply a copy of c.v. and all relevant certificates to IMS to enable identification of competent scope areas;
- Complete Form 30, Auditor Competence Record;
- Scope Review forms and Risk Assessments completed;
- Read the IMS Quality Manual, Quality Policy and relevant IMS Scheme Documents;
- Read IMS Auditee Guidelines;
- Read IMS procedures for certification, confidentiality and auditor training (Proc 6, Proc 7 and Proc 11);
- Sign Contractor Agreement.

2.2 Competence

All auditors and technical experts used by IMS are regularly monitored, including via observed assessments, post audit reviews, to ensure continued competence and to identify training needs. The procedure for this is set out in Proc 11. Auditors are also required to keep IMS informed of any training they undertake independently, and to provide copies of certificates as appropriate.

All auditors will be required to have read ISO 19011 (the new guidelines for QMS and/or EMS auditing), and to have passed an IRCA-registered lead auditor course, or other relevant training programme. IRCA registration is desirable, though not essential.

Competence requirements for auditors and technical experts have been defined for all technical areas in which IMS provides certification services. All auditors and technical experts used by IMS have been assessed in terms of their competence for each technical area, and auditors and technical experts are assigned with reference to this. Any concerns of auditors regarding their competence assessment, or their competence for any specific assignment should be referred to Head Office.

Auditors must have passed and IRCA-Registered Lead Auditor course to ISO 9001:2000 TickIT if auditing under the TickIT scheme, in addition to the competencies stated above the auditor must also have knowledge of “The TickIT Guide”.

Auditors for schemes other than ISO 9001 will also need to satisfy any scheme-specific requirements as detailed in the relevant IMS Scheme Document.
3 Audit Process

3.1 Confidentiality and Impartiality

Auditors are required to ensure that any information gained as a result of work undertaken for IMS International is not disclosed to any third party unless such information is public knowledge, or disclosure is required by law.

This includes all and any information relating to IMS International, the auditee or the auditee’s customers.

IMS International’s procedures, documentation and software are protected by copyright and should not be shared with unauthorised parties.

When signing the Auditor Acknowledgement letter for an audit, auditors must make known any matter that could compromise their impartiality or objectivity. In particular, auditors should not have carried out any consultancy work for the client in the previous three years.
3.2 Document Review

Responsibilities

Auditor

Receive AAA, Sign and return to IMS with Audit Report

Auditor

Receive Documented Management System from IMS

Auditor

Compare against relevant standards and guidelines

Auditor

Raise Non-conformances and Observations as appropriate

Auditor

Complete Audit report form

Auditor

NC’s Raised?

Yes

Audit report should detail NC’s and specify verification process

Auditor

Liaise with client to close out NC’s if necessary

Auditor

Proceed to next audit as necessary

Auditor

No

Supporting Inputs

Auditor Appointment Acknowledgement (Form 3)

Electronic or Paper

ISO 9001, 14001, AS 9100, AS 9120, BS 18001 etc

Form 9A Send to IMS Administration

Keep IMS Administration up to date with progress

i.e submitting evidence or closed out during the audit
3.3 Audit Planning

Auditors are responsible for planning audits, and ensuring that the client receives an audit plan at least 10 working days before the day of the audit. In preparing the audit plan, the auditor should consider the following:

- Initial Audits should cover all relevant aspects of the standard against which the client is being assessed;
- The Visit Planner table within the Audit Report (Form 9) identifies areas of the relevant standard that must be covered at every surveillance visit;
- All other areas of the relevant standard must be covered at least once during the three-year surveillance cycle;
- For Initial Audits, the auditor should use the client’s Management System documentation to identify areas for specific focus, to determine appropriate timescales and identify relevant people to interview during the audit;
- For Surveillance Visits, auditors should consider previous audit reports, including non-compliances and observations raised, and in particular areas identified for checking on the Visit Planner table in order to determine areas to focus on during the audit;
- Auditors should also plan the audit to ensure that all relevant parts of the auditee’s business covered by the scope and proposed certificate are covered. This should also take account of multiple locations where appropriate;
- The Auditor should send the appropriate completed Audit Plan template (Form 4) to IMS Administration at least 14 working days before the audit; Administration shall forward a copy to the client. The plan should, as a minimum, give the proposed timescales for the audit, identify which areas each auditor will be covering, and give the auditee a clear idea of which staff will be required and when.

The Audit Plan should be considered as a useful tool for both the audit team and the auditee, but should not be seen as set in stone. In practice the audit findings and the auditee’s working practices are likely to lead to differences in what is seen when.

Audit Plans to use and when:

- Form 4A- Stage 1 Assessments
- Form 4B- Stage 2 Assessments
- Form 4C- Surveillance Visits
- Form 4D- Reassessments

The audit plan shall cover the following:

- Audit objectives
- Audit criteria and reference documents
- Audit scope, including identification of the organisational and functional units and processes to be audited
- The dates and places where the on-site audit activities, including meetings with the client’s management and audit team meetings
• The roles and responsibilities of the audit team members and accompanying persons
• The allocation of appropriate resources to critical areas of the audit
• Planning and report writing time (should be no greater than 10% (45 minutes for an 8 hour day) of total audit time (audit day is 8 hours)).
### 3.4 Carrying out Audits

<table>
<thead>
<tr>
<th>Responsibilities</th>
<th>Supporting Inputs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Auditor</td>
<td>Hold Opening meeting</td>
</tr>
<tr>
<td>Auditor</td>
<td>Verify closure of non-conformances from previous audit</td>
</tr>
<tr>
<td>Auditor</td>
<td>Execute audit plan</td>
</tr>
<tr>
<td>Auditor</td>
<td>Non-conformances and observation should be noted</td>
</tr>
<tr>
<td>Auditor</td>
<td>Hold audit team meetings</td>
</tr>
<tr>
<td>Auditor</td>
<td>Complete Audit report form (Form 5)</td>
</tr>
<tr>
<td>Auditor</td>
<td>Hold closing meeting</td>
</tr>
<tr>
<td>Auditor</td>
<td>Leave copy of audit report with client</td>
</tr>
<tr>
<td>Auditor</td>
<td>Send original report to IMS with Notes</td>
</tr>
</tbody>
</table>

**Notes:**

1. A non-compliance is a failure to comply with one or more requirements of the relevant standard or the organisation’s own procedures, or a situation which raises significant doubt as the capability of the Management System to achieve the policy and objectives of the organisation.

2. An observation is an observed fact which whilst not a non-compliance, is felt by the auditor to be a concern or opportunity for improvement that could benefit from the attention of the Auditee.
3.4.1 Initial Certification Audit

The initial certification audit of a management system shall be conducted in two stages: stage 1 and stage 2.

Stage 1 audit

The stage 1 audit shall be performed:

- To audit the client’s management system documentation (this can be done off-site, Contract review will specify);
- To evaluate the client’s location and site-specific conditions and to undertake discussions with the client’s personnel to determine the preparedness for stage 2 audit;
- To review the client’s status and understanding regarding requirements to the standard, in particular with respect to the identification of key performance or significant aspects, processes, objectives and operation of the management system;
- To collect necessary information regarding the scope of the management systems, processes and location(s) of the client, and related statutory and regulatory aspects and compliance (e.g. quality, environmental, legal aspects of the client’s operation, associated risks, etc);
- To review the allocation of resources for stage 2 and agree with the client on the details of the stage 2 audit;
- To provide a focus for planning the stage 2 audit by gaining a sufficient understanding of the client’s management system and site operations in the context of possible significant aspects;
- To evaluate if the internal audits and management review are being planned and performance, and that the level of implementation of the management system substantiates that the client is ready for the stage 2 audit.

Stage 2 audit

The purpose of the stage 2 audit is to evaluate the implementation, including effectiveness, of the client’s management system. The stage 2 audit shall take place at the site(s) of the client. It shall include at least the following:

- Information and evidence about conformity to all requirements of the applicable management system standard or normative document;
- Performance monitoring, measuring, reporting and reviewing against key performance objectives and targets (consistent with the expectations in the applicable management system standard or other normative document);
- The client’s management system and performance as regards legal compliance;
- Operational control of the client’s processes;
- Internal auditing and management review;
• Management responsibility for the client’s policies

• Links between the normative requirements, policy, performance objectives and targets (consistent with the expectations in the applicable management system standard or other normative document), any applicable legal requirements, responsibilities, competence of personnel, operations, procedures, performance data and internal audit findings and conclusions.

3.4.2 Determining period between stages and Back to Back Audits

The contract review will determine the approximate interval between stage 1 and stage 2 taking into consideration the risk, number of employees, commonality of operations, applicable legislation and regulations, and key processes.

During the scheduling process for the stage 1 assessment the client and auditor may tentatively arrange a date for the stage 2 assessment in line with the contract review guidance. This date will be confirmed during the stage 1 assessment taking into consideration any findings and the client’s resource availability to meet the deadline.

During the contract review it may be determined that a back to back audit is possible for stage 1 and stage 2 assessments. The client and auditor will be made aware of the risk of carrying out back to back audits and if the client fails stage 1 assessment then the stage 2 assessment will not go ahead and will need to be rescheduled. The quotation will reflect this requirement and informed of the risk.

Clients and Auditors are made aware that findings will not be downgraded to allow for the stage 2 audit to be carried out back to back with stage 1.

Formal opening and closing meetings must be held for both stages and a report written and presented for both.

3.5 Outcome of Audit

The audit team must make a judgement, based on the evidence gathered during the audit, as to whether the audited system meets the requirements of the relevant standard. Based on this judgement, a recommendation should be made to the Certification Officer. This recommendation may be:

(i) System judged to be compliant – certification recommended;

(ii) System compliant except for a limited number of minor non-compliances – certification recommended subject to the auditee carrying out appropriate corrective action;

(iii) The system contains one or more major non-compliances, or an excessive number of minor non-compliances with the result that the system falls significantly short of the requirements – certification is not recommended.

In the case of (ii) above, the client should be informed at the closing meeting of how corrective actions are to be verified. This will depend on the judgement of the auditor, taking the following requirements into consideration:
• In all cases, a Corrective Action Plan (Form 10) should be sent to IMS by the Auditee within 28 days, or an alternative appropriate period as determined by the auditor (no more than 3 months);

• For initial assessments, objective evidence must also be sent to IMS demonstrating closure of all corrective actions before a certificate is issued;

• For surveillance visits, the auditor should determine whether corrective action can be verified at the next visit, or whether objective evidence should be sent to IMS within a specified time period. If non-conformances remain open from the previous audit then objective evidence shall be requested from the client to support their corrective action plan. If necessary a follow-up visit will also be recommended to verify closure of the non-conformances;

• In exceptional circumstances, the auditor may recommend that a further visit is required to confirm completion of corrective actions;

• Auditee’s will be expected to consider any observations raised by the auditor as part of their Management Review process or other appropriate mechanism, but will not be required to take any action, nor to list any actions decided upon on the Corrective Action Plan.

3.6 Auditing Multi-site Organisations

If non-conformances are identified during the initial assessment a certificate shall not be issued until these have been addressed and closed out accordingly. A certificate will not be issued to one site if there are outstanding non-conformances pertaining to another site within the organisation.

When non-conformances are found at any individual site, either through the clients internal auditing or from an external audit non-conformances, investigation needs to take place by the client to determine whether the other sites may be affected. If they are found to do so, corrective action should be performed and verified both at the central office and at the individual affected sites.

It shall not be admissible that, in order to overcome the obstacle raised by the existence of a non-conformity at a single site, the organisation seeks to exclude from the scope the “problematic” site during the certification process. Such exclusion can only be agreed in advance.

3.7 Reassessment

During reassessments auditors will need to have carried out a full document review of the clients Documented Quality System, this can be carried out on-site or off-site but will be determined by Head Office personnel during the tri-annual review process.

As well as the key areas identified in 3.10 of this document, the auditor must ensure that a review and audit record is made of the last three years records takes place during the assessment which will include but is not limited to:

• Last three years Internal Audits to verify frequency, findings, trends, performance etc
• Last three years Management Reviews to verify frequency, findings, discussions, content etc
• Last three years of non-conformances and complaints to verify number, findings, effective closure, trends etc
• Changes within the organisation, increase or decrease in personnel, processes added or deducted, management changes etc
• Objective and target performance, has the client progressed their system and aimed to improve the effectiveness etc
• General performance over the last three years of audits etc
### 3.8 Audit Reporting

IMS will ensure that all auditors are supplied with up-to-date versions of the Audit Report Form (Form 9), please ensure that you delete any old versions when issued with new. Do not use an old copy of the clients audit report and update the information. The various sections of the Audit Report should be completed as outlined, and in the order set out below.

<table>
<thead>
<tr>
<th>Section</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Audit Details</strong></td>
<td>Completion of this page should be self-explanatory.</td>
</tr>
<tr>
<td><strong>Verification of Closure of Non-Compliances</strong></td>
<td>This page should be used to record evidence of closure of non-compliances from previous visit(s). If there are no non-compliances to close out, then this should be clearly stated, and the page included in the audit report.</td>
</tr>
<tr>
<td><strong>Summary of Audit Findings &amp; Visit Planner</strong></td>
<td>The number of non-compliances and observations found under each clause of the relevant standard(s) should be listed on this page(s). The auditor should also check that customer complaints are being handled appropriately, and that the IMS and UKAS logo is being used correctly. Non-compliances or observations against either of these aspects should be recorded in the relevant boxes. Visit Planner- This table is used to identify which clauses were checked during the audit, and which clauses should be checked at the next visit (see section 3.3). Any specific areas that should be checked (e.g. sites, work activities or departments that were considered weak or were not able to be assessed fully) should also be identified on this table.</td>
</tr>
<tr>
<td><strong>Audit Summary</strong></td>
<td>The comments and concerns boxes on this page should <strong>always</strong> be completed. It is important that auditors include positive and negative feedback in this section, and highlight aspects of the audited system that are areas of good practice. The auditor should also use this page to make a recommendation for or against certification, and to make clear what follow-up action is required with regard to corrective action, as described in section 3.5. Any useful comparisons with the results of previous assessments of the system should also be included.</td>
</tr>
<tr>
<td><strong>Non-Compliances / Observations Raised</strong></td>
<td>Details of all non-compliances should be listed on this page. The level of detail should be sufficient for the client to determine effective corrective action, and for the Certification Officer and any future auditor to determine the severity of the finding and the appropriateness and effectiveness of corrective action undertaken. Details of observations should also be listed on this page, in sufficient detail for the client to consider the finding, and future auditors to re-visit the area. Findings should be numbered sequentially, and the relevant clause number identified. If there are no non-compliances or observations raised, then this should be clearly stated, and the page included in the Audit Report. Extra pages should be printed off or photocopied as required.</td>
</tr>
<tr>
<td><strong>Opening Meeting Mandatory Agenda; Closing Meeting Mandatory Agenda</strong></td>
<td>Completion of these pages should be self-explanatory.</td>
</tr>
<tr>
<td><strong>Photo Evidence</strong></td>
<td>This section is optional and is more likely to be used when carrying out environmental and health and safety audits. Sometimes it is far easier to take a picture than trying to write down detailed information with regards to audit evidence, especially if it is visual evidence. Always ensure that you ask the client</td>
</tr>
</tbody>
</table>
and/or audit guide if it is acceptable to take photographic evidence and place it within the audit report prior to taking any pictures. We do not require any specific quality of the photographs as it will not be used for specific audit evidence and any non-conformances or observations must always be included on the non-conformance / observation section

<table>
<thead>
<tr>
<th>Note that Audit Reports and Audit Notes should be written or translated into English.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Audit Reports to use and when:</td>
</tr>
<tr>
<td>Form 9A- Document Reviews and Stage 1 Assessments</td>
</tr>
<tr>
<td>Form 9B- Stage 2 Assessments</td>
</tr>
<tr>
<td>Form 9C- Surveillance Visits and Follow-up Audits</td>
</tr>
<tr>
<td>Form 9D- Reassessments</td>
</tr>
</tbody>
</table>

For AS 9100 and AS 9120 Audits the Following Reports should be used:

| Form 25A- Document Reviews and Stage 1 Assessments |
| Form 25B- Stage 2 Assessments |
| Form 25C- Surveillance Visits and Follow-up Audits |
| Form 25D- Reassessments |

3.9 Certification

Following the audit, the auditor will send the Audit Report to IMS, along with the audit notes and any other relevant information or evidence collected during the audit. The auditor should also inform the client to send details of corrective actions to IMS as described in section 3.5.

All information sent to IMS should be written in, or translated into English. The client’s Corrective Action Plan and Objective Evidence should also be in English where possible. If this is not possible, the Corrective Action Plan and / or Objective Evidence should be sent to the Lead Auditor who must provide a translation and/or summary of the information, and also indicate whether he or she thinks that the information submitted is acceptable.

The Certification Officer will undertake the Certification Review as detailed in Proc 6. If required, the auditor may be contacted to provide clarification, additional information, or to comment on corrective action submitted by the client.

The auditor will be informed of the outcome of the Certification Review.

3.10 Corrective Action Plans and Objective Evidence

Wherever possible to ensure impartiality, the Corrective Action Plans and any supporting objective evidence will be reviewed and approved/rejected by the assessor who carried out the audit. If it is not possible for the original assessor to carry out the review then someone independent of the certification review decision shall be appointed.

The reviewer of the plan needs to ensure that all sections of the Corrective Action Plan (form 10) have been fully completed and in enough detail as to satisfy themselves that the client has addressed the non-conformance suitably to ensure no re-occurrences.

The first section; “immediate/remedial corrective action” needs to detail actions taken by the client to deal with the issue in question and correct that incident.
The second section; “root cause”, requires the client to detail how the non-conformance occurred? There are techniques such as “5 whys” that help the client discover what was the root cause of the problem? Doc 6F “Guidance notes on root cause analysis” has been produced for use by auditors and is available on the IMS website for clients to use.

The third stage of the Plan; “Long Term Corrective Actions” needs to detail what the client has done and what systems have been changed or implemented to ensure that the problem identified in the root cause section which generated the non-conformance, has been dealt with and ensures that it will not re-occur.

If you are not satisfied with the Corrective Action Plan that has been submitted then make a comment in the “comments” section of the form detailing what further information/clarification is required from the client. This can be forwarded onto the IMS Admin department to subsequently inform the client. The IMS Admin department will chase the client for the follow-up information as required. The “comments” section can also be used for reminders or actions for the next visit, an example of this will be to review skills matrix during next audit for all new employees. When you are happy with the Corrective Action Plan you shall sign and date the bottom section and submit to IMS.

3.11 Auditor Feedback

As part of the Certification Review, the Certification Officer will ensure that the documentation provided by the auditor is complete, correct, and of a sufficiently high standard, and will also review the completed Auditee Feedback Questionnaire where completed. Any examples of audits not being conducted or reported in line with the requirements of IMS International or relevant schemes will be detailed on a Non-Conformance Report and forwarded to the auditor, along with required corrective action. A copy of the Report will also be kept in the staff file and reviewed as part of the annual competence review of each auditor (see Proc 11).

3.12 Certification Cycle

Any new client will receive an initial assessment, with the number of required audit days based upon specified guidance, but varied according to factors such as simplicity / complexity of operations, number of sites, exclusions etc. Certification will in most cases last three years. An initial surveillance visit will generally be carried out after nine months, and thereafter annually or 6-monthly. The number of days per surveillance visit will be approximately one third of the days required for initial assessment, though could vary depending on the reliance that can be placed on the system as identified during the audits.

Surveillance visits shall include on-site audits assessing the certified client’s management system’s fulfilment of specified requirements with respect to the standard to which certification is granted. They will also cover as a minimum:

- The effectiveness of the system to meet objectives and policies;
- Internal audits and management review;
- Progress of planned activities aimed at continual improvement;
- Continuing operational control
- Review of any changes
- Use of marks and/or any other reference to certification
Interviews with management responsible for the system;
Effectiveness of communication;
Verification of closure of non-compliances identified during previous audits;
Action taken in response to complaints.

Before the expiry of the certificate, a re-assessment will be undertaken. The number of days will generally be two-thirds of the days required for initial assessment, but will depend on the number of audit days undertaken during the certification cycle as compared to guidance, and also on the level of compliance demonstrated during the cycle.

Re-assessment will ensure:

- overall continuing conformity of the organisation’s management system to the requirements of the relevant standard, and that the system has been properly implemented and maintained;
- the effective inter-action between all elements of the system;
- the overall effectiveness of the system in its entirety in the light of changes to operations;
- demonstrated commitment to maintain the effectiveness and improvement of the management system in order to enhance overall performance;
- whether the operation of the certified management system contributes to the achievement of the organisation’s policy and objectives;
- Documentation continues to comply to the requirements of the standard and is appropriate to the organisation's activities.

This process will be managed by IMS Head Office, but auditors should be aware of the process in order to inform clients as and when required.

4 Document Checklist

Auditors must ensure that they have a copy and have read the documents listed below. IMS is responsible for ensuring that auditors receive updated versions of these documents as they are revised.

<table>
<thead>
<tr>
<th></th>
<th>Document Description</th>
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</thead>
<tbody>
<tr>
<td>1</td>
<td>IMS Quality Policy</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Relevant Scheme Documents</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>IMS Auditee Guidelines (Available on web site)</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Proc 6: Certification Process</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Proc 7: Confidentiality</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Proc 11: Recruitment, Training and Competence Monitoring</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Form 4: Audit Plan Templates</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Form 9: Audit Report Forms</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Form 10: Corrective Action Report Form</td>
<td></td>
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</tbody>
</table>