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1 Internal Audit Guidance

1.1 Introduction & Purpose

The audit checklist is just one of the many tools which are available from the auditor’s toolbox that help ensure your audits address the necessary requirements. It stands as a reference point before, during and after the audit process and if developed for a specific audit and used correctly will provide the following benefits:

1. Ensures the audit is conducted systematically;
2. Promotes audit planning;
3. Actively supports your organization’s internal audit process;
4. Provides a repository for notes collected during the audit;
5. Ensures uniformity in the performance of different auditors;
6. Provides reference to objective evidence.

1.1.1 Process Activity Map

1.1.2 References

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<tr>
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2. Fair presentation; audit findings, conclusions and reports accurately reflect the audit activities;
3. Professional care; auditors exercise care in accordance with the importance of the task they perform;
4. Independence; auditors must be independent of the activity being audited and be objective;
5. Evidence-based approach; evidence must be verifiable and based on samples of information.

1.3 Audit Methodology

The adoption of the ‘process approach’ is mandated by ISO 14001:2015 and is one of the most important concepts relating to EMS. Process auditing is about auditing your organization’s processes and their interactions, which together comprise the EMS. The process approach is one of the core management principles, which is defined as a ‘consistent and predictable results are achieved more effectively and efficiently when activities are understood and managed as interrelated processes that function as a coherent system’.

The process audit provides assurance that the processes have been implemented as planned and provides information on the ability of the process to produce a conforming output. Done properly, a process audit is much more than verification that processes are being followed. Although preparation can take a day or two, actual audit time is about two hours per shift.

A process is a set of interrelated activities that transform inputs, such as materials, customer requirements and labour, via a series of activities into outputs, such as a finished product or service. Various stages of the process must meet various applicable clauses of the standard. There are six characteristics to look out for when auditing a process:

1. Does the process have an owner?
2. Is the process defined and documented?
3. Are links between other processes established?
4. Are processes and their links monitored?
5. Are records maintained?

As part of the process approach, the process audits must be scheduled according to the processes defined by your management system. The audit schedule should not be based on the clauses of the standard, but it should instead be based upon the importance and criticality of the process itself. The process approach to auditing should cover three vital stages:

1. Preparing for the audit; (desk review)
2. Auditing the process and its linkages;
3. Preparing the summary and audit report.

An audit of customer related processes should be conducted at planned intervals in order to determine whether the processes conform to planned arrangements in order to determine whether the process is properly implemented and maintained and to provide process performance information to top management.

Effective process auditing requires the auditor to identify and record audit trails that will make a difference to your organization. The audit should begin with the process owner in order to understand how the process interacts with the other process inputs, outputs, suppliers and/or customers. The auditor should be able to determine whether the outputs are complete and that process measurements demonstrate whether all of the outputs are consistently fit for purpose and are efficiently managed. Do the customers agree with the outputs and the measures? Audit of customer processes at planned intervals to:

1. Determine whether the process conforms to planned arrangements;