

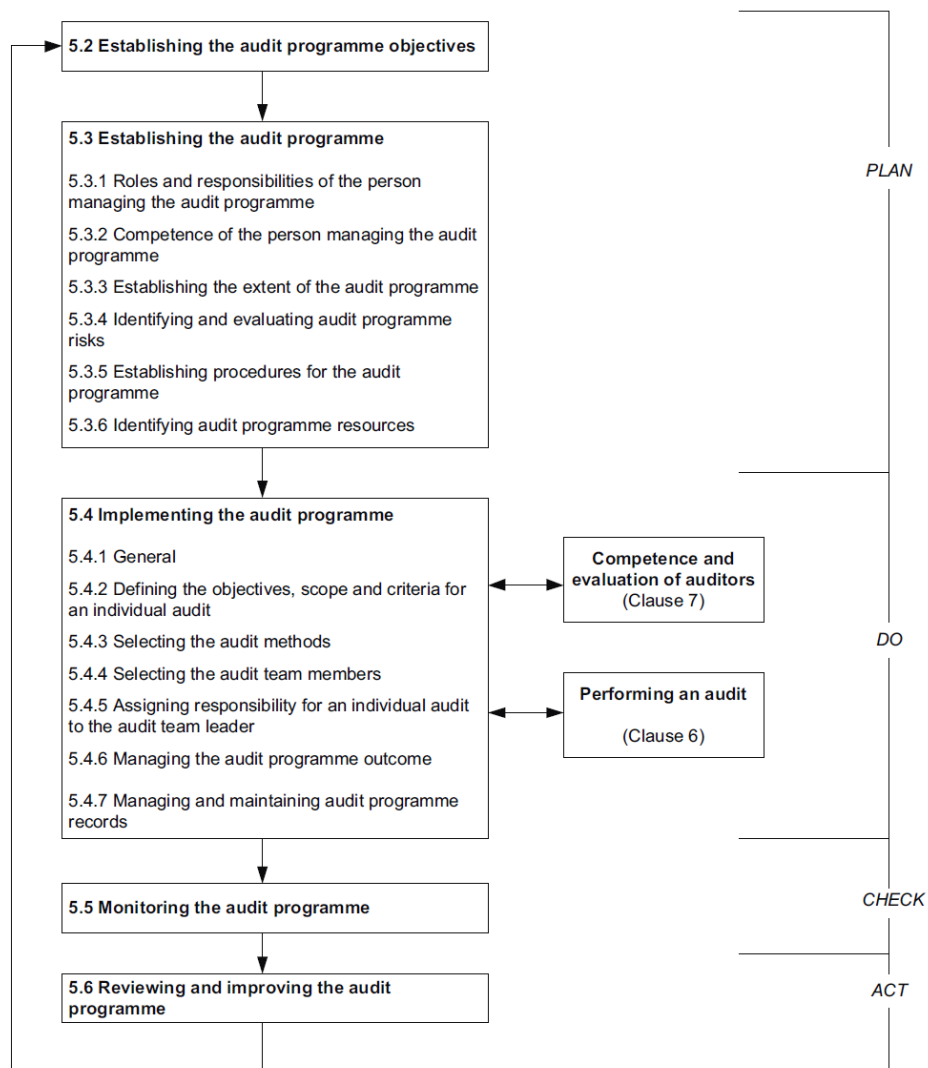
Conformity assessment techniques – Auditing

ISO 19011:2011, *Guidelines for auditing management*

Systems, provides guidance on auditing management systems, including:

- the principles of auditing;
- managing an audit programme;
- conducting management system audits;
- the evaluation of competence of individuals involved in the audit process, including;
 - the person managing the audit programme;
 - auditors, and;
 - audit teams.

Figure 1 in ISO/IEC 19011 sets out the following process flow for the management of an audit programme:



NOTE 1 This figure illustrates the application of the Plan-Do-Check-Act cycle in this International Standard.

NOTE 2 Clause/subclause numbering refers to the relevant clauses/subclauses of this International Standard.

An audit is a systematic, independent and documented process for obtaining **audit evidence** and evaluating it objectively to determine the extent to which the **audit criteria** are fulfilled.

Audit criteria are contained in policies, procedures and requirements adopted by an organization and may include applicable laws and regulations, policies, procedures, standards, management system requirements (e.g. ISO 9001:2008, *Quality management systems – Requirements* or ISO 14001, *Environmental management systems -- Requirements with guidance for use*), contractual requirements or industry/business sector codes of conduct. Audit criteria are used as a reference against which conformity is determined

Audit evidence comprises of records, statements of fact or other information relevant to the audit criteria and which are verifiable. Audit evidence may be qualitative or quantitative.

ISO 19011:2011, *Guidelines for auditing management systems*, is the comprehensive standard for auditing. ISO/IEC 17021:2011, *Conformity assessment -- Requirements for bodies providing audit and certification of management systems*, augments this guidance when the auditing being performed is undertaken by an independent third-party certification/registration body.

Internal audits, sometimes called first-party audits, are conducted by, or on behalf of, the organization itself for management review and other internal purposes, and may form the basis for an organization's self-declaration of conformity. In many cases, particularly in smaller organizations, independence can be demonstrated by the freedom from responsibility for the activity being audited.

External audits include those generally termed second- and third-party audits. Second-party audits are conducted by parties having an interest in the organization, such as customers, or by other persons on their behalf.

Third-party audits are conducted by external, independent auditing organizations, such as those providing registration or certification of conformity to the requirements of ISO 9001 or ISO 14001.

When a quality management system and an environmental management system are audited together, this is termed a combined audit. When two or more auditing organizations cooperate to audit a single organization this is termed a joint audit.

ISO 19011:2011 is applicable to all organizations that need to conduct internal or external audits of management systems or manage an audit programme. Audits are recognised as one management tool to monitor and verify the effective implementation of an organization's policies and objectives.

The application of ISO 19011:2011 to other types of audits is possible, provided that special consideration is given to the specific competence needed.

More information on auditing techniques, especially as it applies to auditing an organisation's fulfilment of ISO 9001:2008, *Quality management systems – Requirements*, can be found at: <http://isotc.iso.org/livelink/livelink/fetch/2000/2122/138402/138403/3541460/customview.html?>