

Koosteita tuoreista auditointioppaista kuten The ASQ Auditing Handbook, 3rd Edition 2005, The Quality Audit Primer, 6th Edition, 2004 Col, ANSI/ISO/ASQ QE 1911S-2008 with supplements

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1) THE ROLE OF SENIOR MANAGEMENT

- Select the person who will have audit authority and:
 - Establish the authority to conduct audits
 - Establish effective audit program procedures
 - Select, develop and train auditors
 - Define the audit criteria
 - Establish the audit schedule
 - Secure adequate audit resource
 - Request or initiate the performance of audits
 - Define the purpose and scope of each audit
 - Monitor auditor performance
 - Assure maintenance of auditor skills
 - Assure audit confidentiality of sensitive information
 - Provide audit results for management review

2) PURPOSE OF MODERN AUDITS:

- Provide input for management decisions, so that problems and costs can be prevented or rectified
- Keep management informed of actual or potential risks
- Identify areas of opportunity for continual improvement
- Assess personnel training effectiveness and equipment capability
- Provide visible management support of the quality, environment, and safety programs
- Ensure ongoing compliance and conformity to regulations and standards
- Determine system and process effectiveness
- Identify system and process inefficiencies
- Improve business performance

3) AUDITS SHOULD SUPPORT STRATEGY BY EXAMINING

- how the direction of organization is communicated
- how the strategic goals are converted into measurable metrics
- how resources are provided to enable the implementation
- how the operational implementation occurs
- how executives are reviewing the implementation of strategy and if necessary, respond

4) STRONG AUDIT PROGRAMS HAVE 8 ATTRIBUTES

- Clearly defined expectations
- Strategic alignment
- Strong communication
- Risk focus
- Effective audit technology
- Knowledge management
- Skill development
- Performance measurement

5) AUDIT BENEFITS

- Products are fit for use
- Adequate written procedures exist and are utilized
- Deficiencies in management system are identified
- There is adherence to legal requirements
- There is conformance to specification
- Remedial action is taken and the result is effective
- Information is obtained to identify and reduce risks

6) PURPOSE OF ANNUAL AUDIT PROGRAM:

- Audit program objectives should be aligned with organizational objectives.
There should be strong linkages between the reason for audits, their purpose, and the objectives of the audit program
- Perform and present audits meaningfully
- Ensure regular performance of required audits, and ensure frequent audits of critical functions

- Ensure that audits are performed only by trained, qualified, and independent auditors
- Promote a strong alliance between the audit function and the auditee
- Standardize the auditing process and form a basis against which to measure continual improvement of the audit program
- Support the objective / strategies / goals of the organization
- Ensure product and operational safety and proper environmental stewardship
- Support management objectives for improving business performance

7) AUDIT NAMES AND TYPES

- Compliance audit
- Corporate audit
- External audit
- Extrinsic audit
- Informal audit
- Internal audit
- Management audit
- Procedure audit
- Process audit
- Quality audit
- Supplier audit
- Surveillance audit
- Systems audit
- Third party audit
- Unannounced audit

8) COMMON ELEMENTS OF QUALITY, ENVIRONMENT AND SAFETY AUDITS

- Require ethical auditor conduct
- Require truthful and accurate report results
- Require due professional care
- Require auditor independence
- Require impartial and objective results
- Exhibit an evidence based approach
- Involve a client that commissions the audit

- Involve an auditee that is audited
- Are based on requirements, standards, laws, or contracts
- Require auditor training and preparation
- Require auditor competence
- Need sources of information
- Are based on sampling and verification techniques
- Present evidences and findings
- Result in conclusions
- Result in some form of audit report
- Require follow-up activities to verify that corrective measures have been implemented and share effective

9) DEFINING THE AUDIT PROGRAM IN TERMS OF:

- Whether it is process or organizational-element oriented
- What is really important to be audited
- How and with whom to schedule the audits
- How to look at individual activities and their effectiveness or performance
- How to report the results to management to simulate action

10) Sources of information

- Requirements of the standards and regulations relative to the processes and products being audited
- Sections of the management system manual that relate to the processes being audited
- Any procedures that relate to the audit
- Process models or other documentation describing the processes being audited and their interaction with other processes
- Work instructions, forms and records that are pertinent to the audit
- Question as; "Is the auditee receiving adequate information to enable the process to be effective?"
- Question as;"Are there any repetitive equipment failures that prevent the process to be effective?"
- Question as;"Is adequate training provided to ensure that defined competencies are achieved?"

- Question as;”Are materials used in the process sufficient to ensure that requirements can be met?”

11) AUDITOR SKILLS

- Listening
- Questioning
- Probing
- Fact finding
- Critique handling
- Handling conflict
- Team working
- Being clear and concise
- Good written skills
- Good oral skills
- Communication and presentation techniques
- Interviewing techniques
- Appropriate body language
- Tact
- Being able to implement an audit
- Collecting and verifying audit evidence
- Composing findings and conclusions
- Problem solving skills
- Knowledge of the use of quality improvement tools of organization
- Cultural sensitivity

12) AUDITOR PROFESSIONALISM

- Appearance
- Punctuality
- Preparedness
- Manners
- Fairness
- Direct and concise
- Recognize effort

13) SPECIFIC OHSAS 18001 AUDITOR KNOWLEDGES AND SKILLS

- Occupational health and safety management (OHSM) methods and techniques
- OHSM terminology
- OHSM principles and their application
- OHSM tools including hazard identification, risk assessment, selection and implementation of appropriate hazard controls, developing proactive and preventive measures, understanding techniques to encourage employee participation and evaluation of work-related incidents
- An understanding of the physical, chemical, and biological hazards and other workplace factors affecting human well being
- The potential interactions of humans, machines, processes and the work environment
- The principles of hazard identification, evaluation, risk assessment and risk communication
- The various methodologies for exposure monitoring and assessment
- Life safety and emergency planning principles
- Medical surveillance methodologies for monitoring human health and well being
- The various methodologies for incident investigations
- The various methodologies used to monitor safety and health performance
- An understanding of organizational features as raw materials used, production methods used, products and by-products produced, business management system used etc.
- Sector specific terminology
- Critical characteristics of operational processes, products and services

- A general knowledge of sector typical occupational health and safety hazards and risks
- Sector specific technologies used to prevent occupational injuries and illnesses
- An understanding of labor agreements that may impact the conduct of OHSAS 18001 audits

14) PERSONAL TRAITS FOR AUDITORS

- Independent
- Decisive
- Systematic
- Trustworthy
- Honest
- Persistent
- Positive
- Curious
- Open-minded
- Mature
- Tenacious
- Patient
- Adaptable
- Unassuming
- Unbiased
- Has no hidden agenda
- Courageous
- Prepared
- Ethical
- Diplomatic
- Versatile

15) AUDITOR TRAINING

- The requirements, standards, procedures, laws and acts etc. to be applied
- Evidence gathering techniques
- Interpersonal relations skills training
- Report writing exercises
- Interview techniques training
- ISO 19011 knowledge
- Improvement tools and techniques implementation skills
- Auditing methodology knowledge
- Staying current with product and processes
- Conforming to changes in general auditing standards
- Staying current with ever-changing needs of management
- Reading auditing related books, news letters, periodicals
- Reading case studies
- Attending conferences, seminars, webinars, web-based training
- Consulting with other auditors and peers

16) ACTIVE LISTENING

- Stop talking
- Put the message sender at ease
- Show that you want to listen
- Remove listening distractions
- Emphathize with person speaking
- Be patient with your response
- Hold your own temper
- Listen and avoid arguing and criticism
- Ask questions
- Stop talking

17) CONTENT OF AUDITING PROCEDURE

- Guiding principles for developing audit schedules
- Means to identify focus areas for auditing
- A process for creating an overall periodic audit schedule
- Determination of general auditor qualifications
- Standards for ethical conduct
- A process for selecting and approving of new auditors
- A process for training new and existing auditors
- A process for assessing auditor performance
- A process for refreshing and replenishing the auditor pool
- A process for planning audits
- A process for retaining and handling audit records

18) AUDIT TEAM LEADER RESPONSIBILITIES

- Selection of other audit team members
- Preparing the audit plan
- Representing the audit team
- Maintaining the ethics of the audit team
- Directing the activities of audit team members
- Providing guidance to auditors-in-training
- Defining the requirements of each audit assignment
- Complying with applicable auditing requirements
- Preparing working documents
- Reviewing documentation
- Reporting critical nonconformities and conclusions
- Reporting audit results

19) AUDIT WORKING PAPERS

- Organizational chart
- Auditee contact information
- Standards
- Policies, procedures, work instructions
- Mission, vision, values, goals, objectives, measures, BSC, action plans
- Process flow charts

- Industry standards
- Copies of facts verified
- Audit checklists
- Log sheets
- Sampling plans
- Product specifications
- Drawings
- Service manuals
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20) THE ROLE OF AUDIT CHECKLIST

- Establishes the audit sampling plan
- Provides balanced audit coverage
- Helps acquire objective evidence
- Encapsulates the audit methodology
- Guides auditor on timing and content
- Serves as repository for audit notes
- Prepares audit team to conduct audit
- Allows lead auditor to conduct the audit
- Ensures that multiple auditors can work simultaneously, each auditing different subjects
- Controls the audit pace
- Keeps focus on audit objective and scope
- Assures that all major requirements are reviewed
- Ensures that multiple departments or organizations can be evaluated using the same criteria
- Ensures that audits are more consistent over time
- Serves as memory aid, confidence builder
- Becomes the record of investigated areas

21) FLOW CHARTS ARE USED FOR AUDIT PURPOSES

- An audit team can develop their own flow chart of the process to aid in understanding of the process
- At flow chart decision points, the auditor can ask how employees are trained to make the decision

- For processes, what procedures apply, how these are controlled, and what training is necessary
- For departments or products, the flow chart defines the extent of area to be audited"
- With products, the flow chart highlights areas with nonconforming, discrepant, or reworked material

22) INTERVIEW TECHNIQUES

- Open-ended questions
- Probing questions
- Use of silence to activate more information from auditee
- Pauses
- Paraphrasing
- Talk people performing work within scope
- Conduct interviews in normal working hours
- Explain reason for the audit and note taking
- Start by asking person to describe their work
- Avoid leading questions
- Share interview results with audited person
- Thank for participation and cooperation

23) OBSERVATION TECHNIQUES (Following what is occurring in audited process)

- The observation should be noted either on a checklist or in the audit working papers as close to the event as possible to aid retention
- The auditor should ensure that the process is in production
- An auditor should not be unobtrusive in most instances
- The checklist and audit will guide the author
- Shift changes and normal crew breaks should be avoided in most circumstances
- An observation may need corroboration, either immediately or at later time during the audit

24) Process audit questions shortly:

WHAT – WHO - QUESTIONS

INPUTS – PROCESS – OUTPUTS - QUESTIONS

METHODS – MEASURES- IMPROVEMENT QUESTIONS

25) GENERAL PROCESS AUDIT QUESTIONS

- What is the primary purpose of this process?
- Who is the manager / owner of this process?
- Who are the customers of this process?
- What are their most critical needs and expectations?
- What are the inputs and who supplies them?
- How do you know that the inputs good?
- What are your own responsibilities in this process?
- How do you know what to do?
- What training and skills are needed in this process? In your role?
- Please, show me how you do it
- How is this process monitored and controlled?
- What are its outputs and who receives them?
- Do these outputs meet the customer requirements of this process?
- What are the process quality objectives?
- How is the process performance measured?
- Please, show me the records you maintain yourself!
- How is this process improved?

26) AUDITING TACTICS

Type	Advantages	Disadvantages
Trace Forward	<ul style="list-style-type: none"> Shows logical sequence Easy for training Detects front-end weakness quickly 	<ul style="list-style-type: none"> Not very flexible Not practical for partial audits
Trace Backward	<ul style="list-style-type: none"> Starting point optional Easy for training Aids in preplanning Partial audits Record verification 	<ul style="list-style-type: none"> Not very flexible Front-end not audited until end
Random Selection	<ul style="list-style-type: none"> Very flexible Partial audits Broad picture Minimizes disruption Availability of auditee personnel is flexible 	<ul style="list-style-type: none"> Not good for training auditors Requires experienced auditors Requires good notes Difficult to understand flow

27) AUDIT EXECUTION

- Hold opening meeting
- Define the role of guides and observers
- Interview people at their work places
- Put the person at ease (lower anxiety)
- Explain your purpose, what you want
- Ask about job and applicable documents
- Use open-ended questions
- Verify responses
- Remember to ask for proof (show me)
- Observe activities and examine records
- Take random yet representative samples
- Follow trails to other areas based on scope
- Check the facts
- Make tentative conclusions (no secrets)
- Give opportunity to discuss other subjects
- Avoid consulting on cause and solution
- Thank for time and cooperation
- Review progress periodically with audit team
- Compare audit evidence to audit criteria

- Generate findings and prepare conclusions
- Conduct closing meeting and report results

28) AUDIT OBSERVATIONS SHOULD BE

- Documented
- Reviewed
- Reported as nonconformities if they do not meet requirements
- Clear and concise
- Supported by evidence
- Identified in terms of the specific requirements
- Reviewed by the lead auditor with the auditee
- Acknowledged by the auditee management

29) ANALYSIS OF AUDIT OBSERVATIONS

- Audit results and analysis should be accurate and verifiable
- Statistical tools could be used to analyze audit observations
- Problem solving tools could be used, too

30) INTERNAL AUDIT REPORT

- Date of the report
- Dates of the audit
- Identification of audit team leader and members
- Auditee representatives
- Scope and objectives of the audit
- Reference to audit criteria used
- Facilities and organizational elements audited (if relevant)
- Audit findings and conclusions, recommendations, and opportunities for preventive actions
- Report distribution

31) The language of audit reports

- Use terminology that the user of the report will understand
- Avoid acronyms or follow proper conventions for using them
- Don't pad reports with fluff; get to the bottom line
- Use standard report format

- Reference requirements or objectives not fulfilled
- Define unfamiliar terms in the report

32) Audit report attributes

- Complete (thorough)
- Correct (accurate)
- Concise (brief)
- Clear (simply expressed)
- Categorized (severity level of nonconformities defined)
- Confirmable (traceable and verifiable nonconformities)

33) ITEMS NOT PRESENTED IN AUDIT REPORT

- Any confidential or proprietary information
- Any subjective opinions
- Any recommendations, unless agreed with the client
- Minor deficiencies that are discovered, acted upon and corrected during the audit
- Names of individual employees associated with significant audit findings (the title or position may be included)
- Nit-pick items, trivials
- Emotional or argumentative statements
- Any items not presented in the draft report or in the exit interview

34) CLASSIFICATION OF AUDIT FINDINGS

- Critical – May lead directly to severe injury or catastrophic economic loss
- Serious – May lead to injury or significant economic loss
- Major – May cause major problems during normal use and reduce the usability of the product
- Minor- may cause minor problems during normal use

35) THE EFFECTIVENESS OF THE AUDIT REPORT

- Report the right fact, not only the symptoms
- Don't stop with the first defect to find out whether it is an isolated or systematic occurrence
- Present the information in an effective way using digital cameras, data projector presentations, colors, charts, animations etc.
- Use simple analytical tools to quantify the data (count, ratios, comparisons, matrix, link-to-euros etc)

36) CORRECTIVE ACTIONS OF AUDIT FINDINGS

- Identify the nonconformity
- Identify immediate remedial or containment actions, if appropriate
- Identify the potential underlying cause(s) of the nonconformance
- Identify the likelihood that the nonconformance will recur or occur in other areas
- Evaluate the need for corrective action
- Use problem solving techniques to verify underlying cause(s), determine a solution(s) to eliminate the cause(s), and develop an action plan
- Identify the personal responsibilities for the corrective action plan
- Determine monitoring actions and measures of effectiveness
- Establish timelines and provide a schedule of the dates when action is to be initiated and completed
- Document the corrective actionplan

37) ACCEPTABILITY OF THE CORRECTIVE ACTION

- Determine the nonconformance and implement immediate remedial or containment action
- Conduct an investigation to identify root causes
- Design and implement the corrective action and verify its effectiveness
- Ensure that the nonconformance is managed and controlled to avoid the potential of recurrence that causes a nonconformity elsewhere in the system

- Analyze the effects of the finding on the product or service being provided

38) EVALUATION OF THE AUDIT PROGRAM CONTRIBUTION TO BUSINESS PERFORMANCE

- Compare planned completion of corrective action to actual completion
- Track the number and severity of noncompliances issued by external audits
- Plot the corrective action from the initial performance level through the stated performance goal
- Determine the degree to which planned corrective action is effective the first time
- Identify the number of recycled corrective actions that failed to address root causes the first time
- Identify the number of repeat problems due to the same cause
- Determine the benefit of corrective action
- Benchmark audit performance against other companies in the same industry
- Plot measures such as types of customer complaints, warranty costs, and scrap and rework costs, and compare trends to audit results
- Determine the opportunities for and effectiveness of preventive actions
- Define ways that audit activities reduce costs, increase opportunities, reduce risks

39) EVALUATION OF AUDIT PROGRAM EFFECTIVENESS

- Audit program results and trends
- Evolving needs and expectations of interested parties
- Average hours used per audit
- Average hours used per element
- Total audit hours per fiscal year
- Total corrective action requests
- Total preventive action requests
- Number of audits vs. previous averages
- Number of auditors vs. previous averages
- Number of audit days
- Money saved or impacted by the audit program

- What is the return on investment from auditing?
- What % of audits were performed as scheduled?
- How will audits contribute to continual improvement?
- How much money is being spent on auditor training?
- What kind of feedback have we received from auditees?
- Are audit complaints logged and analyzed?
- Are auditors performing in a professional manner?
- Audit team consistency
- Alternative auditing practices applied