
EXPERIMENT 15 AUDIT PLANNING

- a) **Role and Responsibilities of Auditors and Lead Auditors and Pre-audit Information Required to Plan the Audit (Module 1)**
 - b) **Preparation of an on-site Audit Plan that is Appropriate to the Audit Scope (Stage 1 and Stage 2) (ISO: 22003 and 17021) (Module 2)**
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Structure

- 15.0 Objectives
- 15.1 Introduction
- 15.2 Principle/Rationale/Approach
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- 15.4 Experiment/Activities/Procedure
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15.0 OBJECTIVES

The students should be able to:

- understand key element of auditing which starts with planning;
- identify the roles and responsibilities of stakeholders of audits including auditor and lead auditor; and
- apply the planning approach suggested by 22003 and 17021.

15.1 INTRODUCTION

The international standards are available like ISO 17021 and ISO 22003 which specifies the requirements while auditing. The standards clearly explains the approach towards auditing and various stages of audits.

ISO 19011 which is based on auditing skills clarifies the different roles and behavioural aspects of auditor before, after along with the actions during the audit.

15.2 PRINCIPLE / RATIONALE/ APPROACH

In order to conduct the audits effectively it is important to understand the roles responsibilities of all involved. Understand the roles as per ISO 19011-2002. The key people of an audit are:

- a) Lead auditor
- b) Auditor

- c) Auditee/Client
- d) Guide or observer

The two key factors for successful audit planning includes:

- a) auditor competence which includes knowledge skills and personal attributes, and
- b) clearly defined scope of the audit.

15.3 MATERIAL REQUIRED

ISO 22003

ISO 17021

ISO 19011

15.4 EXPERIMENT/ ACTIVITIES/ PROCEDURE

Roles and responsibilities should be referred.

Lead auditor:

1. Planning the audit.
2. Making effective use of resources during the audit.
3. To represent the audit team in communication with the auditee client and auditee.
4. To organize and direct audit team members.
5. To provide direction and guidance to auditor-in-training.
6. To lead the audit team to reach the audit conclusions.
7. To prevent and resolve conflict w.r.t. audit (during and after the audit activity).
8. To prepare and complete the audit report.
9. To effectively follow up the closure of audit findings.

Auditor:

1. To follow the audit plan prepared by lead auditor.
2. To study the earlier findings and their closure report (if any).
3. To escalate any conflicting aspect to lead auditor.
4. To adhere to audit timings and activities as per audit plan/schedule.
5. To accommodate auditor-in -training in the audit process as per lead auditor's guidelines.
6. To prepare the report related to the area audited.
7. To assist lead auditor in reaching audit conclusions.

8. To report to lead auditor any noteworthy incident which may influence the outcome of the audit negatively.
9. To be ready with supporting information for answering queries raised by auditees during closing meeting.

Guide or observer

1. Ensures the safety of the audit team.
2. Makes general notes about the audit conduct and act as witness in case of discrepancies between auditor and auditee.
3. Helps with logistics issues.
4. Support the audit team with local knowledge and information about auditees

Audit plan

Pre audit information should contain the following aspects:

- a) The standard against which the audit is to be conducted.
- b) The scope of the audit (sites, products, processes, exclusions).
- c) The employees per site and their distribution per process.
- d) The agreement on audit team members (including auditors-in-training, technical expert, observers or witnesses etc.).
- e) The information about internal audits and management review meetings conducted.
- f) The name and information of the representatives of the client/auditee organization required to communicate with them.
- g) The applicability of any special confidentiality requirement in addition to the current declaration of confidentiality or non-disclosure agreement documents used by the auditing organization.
- h) The logistics arrangement related information applicable to the audit.
- i) The current status of documents pertaining to the management system to be audit.
- j) The availability of controlled copies of the documents pertaining to the management system to be audited with auditing organization.
- k) The clarity about audit objectives.
- l) The expected time and duration of audit activities.
- m) Agreement w.r.t. commercial matters related to contract like schedule of fees etc.

Preparation of an on-site audit plan that is appropriate to the audit scope

Develop the audit plan for a small hawker (2 people) or a fruits and vegetable processing unit of size as big as 200 employees.

The students should have following information:

- a) The audit objectives.
- b) The audit criteria and reference documents (if any).
- c) The audit scope including identification of the organizational and functional units and processes to be audited.
- d) The dates and places where the on-site audit activities are to be conducted.
- e) The expected time and duration of on-site audit activities including meetings with the auditee's management and audit team meetings.
- f) The roles and responsibilities of audit team members and accompanying persons.
- g) The allocation of appropriate resources to critical areas of the audit.
- h) Identification of the auditee's representative for the audit.
- i) The working and reporting language of the audit where this is different from the language of the auditor and / or the auditee.
- j) The audit report topics.
- k) Logistics arrangements.
- l) Matters related to confidentiality.
- m) Any audit follow-up actions

15.5 OBSERVATION

Complete the attached format for audit plan based on the exercise.

15.6 RESULT

Explain each role and responsibility with one example in a micro-scale organization and a large scale organization.

15.7 ATTACHMENTS

Audit plan Format

Assessment guidelines

- a) The students can be assessed based on all the activities covered in this experiment including their observations skill and relating the same in designing the report.
- b) The two different scenarios for audit plan can be given based on size of organization to judge the understanding of the students on planning the team size as well as processes to be audited as per scope.

Audit Plan

Name of the Organization:						
Management representative/ FSTS team leader:				Date(s) of Assessment:		
Type of Visit: <i>Assessment/1st Surveillance/2nd Surveillance/Re-Assessment/Verification/Re-visit/Follow-up</i>						
Assessment Standard:						
Assessment Timings		Opening/Closing Meeting Date/Time		Daily Debriefing Date/Time (at the end of each day)		
Audit team : LA....., A1....., A2....An.....						
	Schedule of Department/ Section/ Activity to be Assessed (datewise)					
	Day 1		Day 2		Day 3	
	Departments	Auditor Name	Departments	Auditor Name	Departments	Auditor Name
Observer <small>(only for observation)</small>						
Signature of Lead Assessor						