|  |  |  |
| --- | --- | --- |
| **Auditing Organisation** | **:** |  |
| **Address** | **:** |  |
| **Date(s) of Assessment** | **:** |  |
| **Type of Assessment** | **:** |   |
| **Team Leader/ Assessor(s)** | **:** |  |
|  |  |  |  |

**Note:** In the checklist, clauses of ISO/IEC 17021-1 which are not applicable for Auditing Organisations are deleted and are not included in the checklist

**Note:** In the checklist, specific requirements for Safety and Health Management System (SHMS) Audits (Appendix 1 in CT 17) are in blue and specific requirements for bizSAFE Risk Management (RM) audits are in purple.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Auditing Criteria** | **No. of SAC Accredited reports issued at the end of last December** | **No. of SAC Accredited reports issued since 01 Jan this year** | **Name and NIRC No. of** **full-time auditors** | **Name and NIRC No. of** **external auditors** |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |

Note: Please place an asterisk (\*) beside name of Lead Auditor.

**Legend:** C – Complies, O – Observation, T – To Address at Audit, N – Nonconformity, N/A – Not Applicable, F – Further information required

| **Clause** | **Requirement** | **Comments****Manual and/or Procedures reference** | **Finding** |
| --- | --- | --- | --- |
| **5** | **General Requirements** |  |  |
| **5.1** | **Legal and contractual matters** |  |  |
| **5.1.1** | **Legal responsibility**  |  |  |
|  | Is the auditing organisation a legal entity, or a defined part of a legal entity, that can be held legally responsible for all its auditing activities? A governmental auditing organisation is deemed to be a legal entity on the basis of its governmental status. |  |  |
| **5.1.2** | **Auditing agreement** |  |  |
|  | Does the auditing organisation have a legally enforceable agreement with each client for the provision of auditing activities in accordance with the relevant requirements of CT 17? |  |  |
| Where there are multiple offices of an auditing organisation or multiple sites of a client, does the auditing organisation ensure that there is a legally enforceable agreement between the auditing organisation providing auditing services, and the client that covers all the sites within the scope of the auditing? |  |  |
| NOTE | An agreement can be achieved through multiple agreements that reference or otherwise link to one another. |  |  |
| **5.1.3** | **Responsibility for auditing decisions** |  |  |
|  | Is the auditing organisation responsible for and retain authority for its decision relating to its auditing? |  |  |
| **5.2** | **Management of impartiality** |  |  |
| 5.2.1 | Is the auditing organisation responsible for the impartiality of its auditing activities? |  |  |
| Does the auditing organisation allow commercial, financial or other pressures to compromise impartiality? |  |  |
| 5.2.2 | Does the auditing organisation have top management commitment to impartiality in auditing activities? |  |  |
| 5.2.3 | Does the auditing organisation have a process to identify, analyse, evaluate, treat, monitor and document the risks related to conflict of interests arising from the provision of auditing services including any conflicts arising from its relationships on an ongoing basis?  |  |  |
|  | In the event where any threats to impartiality are identified, does the auditing organisation document and demonstrate how it eliminates such threats and document any residual risk? |  |  |
| Does the demonstration cover all potential threats that are identified, whether they arise from within the auditing organisation or from the activities of other persons, bodies or organisations? |  |  |
| Does the top management of the auditing organisation review the residual risk to determine if the risk is within the level of acceptable risk? |  |  |
| Appendix 1 in CT 17 | In cases where an AO is formed by an Association, an Impartiality Committee has to be formed by the AO. The AO has to demonstrate that the Impartiality Committee is independent of and its decisions are not influenced by the Association Members.Notes 2 and 3 are deleted where an Impartiality Committee is not required. |  |  |
| NOTE 1 | Sources of threats to impartiality of the auditing organisation can be based on ownership, governance, management, personnel, shared resources, finances, contracts, training, marketing and payment of a sales commission or other inducement for the referral of new clients, etc. |  |  |
| NOTE 2 | Interested parties can include personnel and clients of the auditing organisation, customers of organisations whose management systems are audited, representatives of industry trade associations, representatives of governmental regulatory bodies or other governmental services, or representatives of non-governmental organizations, including consumer organizations. |  |  |
| NOTE 3 | One way of fulfilling the consultation requirement of this clause is by the use of a committee of these interested parties.  |  |  |
| 5.2.5 | Does the auditing organisation or any part of the same legal entity and any entity under the organizational control of the auditing organisation (9.5.1.2b) offer or provide management system consultancy for the past 2 years? This also applies to that part of government identified as the auditing organisation. |  |  |
| Appendix 1 in CT 17 | Does management system consultancy include any of the examples of conflict of interest? |  |  |
| NOTE | This does not preclude the possibility of exchange of information (e.g. explanation of findings or clarification of requirements) between the auditing organisation and its clients. |  |  |
| 5.2.7 | When the auditing organisation audited a management system where there is a relationship between the consultancy organization engaged by the management system and the auditing organisation, how has the auditing organisation mitigate this threat? |  |  |
|  | Where a client has received management systems consultancy from a body that has a relationship with an auditing organisation, this is a significant treat to impartiality. |  |  |
| NOTE  | See Note 1 to 5.2.3 |  |  |
| 5.2.8 | Does the auditing organisation outsource audits to a management system consultancy organization?  |  |  |
| 5.2.9 | How do the auditing organisation’s activities marketed or offered to ensure that it is not being linked with the activities of an organization that provides management system consultancy?  |  |  |
| Does the auditing organisation take action to correct inappropriate links or statements by any consultancy organization stating or implying that auditing would be simpler, easier, faster or less expensive if the auditing organisation were used?  |  |  |
| How does the auditing organisation prevent any statement or implication that auditing would be simpler, easier, faster or less expensive if a specified consultancy organization were used? |  |  |
| 5.2.10 | Does the auditing organisation ensure personnel who have provided management system consultancy, including those acting in a managerial capacity, do not take part in an audit if they have been involved in management system consultancy towards the client in the past 2 years?  |  |  |
| Appendix 1 in CT 17 | 1. Does management system consultancy include any of the examples of conflict of interest?
2. In order to ensure that there is no conflict of interest, does the auditing organisation use personnel including individual external auditors who have provided management system consultancy to the organisation and including those acting in managerial capacity, to take part in an audit if they have been involved in providing management system consultancy to the organisation for the past 2 years?

The AO shall not provide auditing services to an organisation if any of the AO’s external auditors:a) is currently employed by the organisation on contract of service or contract for service; or b) has been involved in providing management system consultancy of the organisation for the past 2 years. |  |  |
| 5.2.11 | Does the auditing organisation take action to respond to any threats to its impartiality arising from the actions of other persons, bodies or organizations? |   |  |
| 5.2.12 | Does the auditing organisation ensure that all personnel, either internal or external, or committees, who could influence the auditing activities, act impartially and also not allowing commercial, financial or other pressures to compromise impartiality? |  |  |
| 5.2.13 | Does the auditing organisation require personnel, both internal and external, to reveal any situation known to them that can present them or the auditing organisation with a conflict of interests?  |  |  |
| Does the auditing organisation record and use this information as input to identifying threats to impartiality raised by the activities of such personnel or by the organizations that employ them?  |  |  |
| Does the auditing organisation use personnel, either internal or external, that demonstrate that there is no conflict of interests? |  |  |
| 5.3 | Liability and financing |  |  |
| 5.3.1 | Can the auditing organisation demonstrate that it has evaluated the risks arising from its auditing activities? |  |  |
| Does the auditing organisation have adequate arrangements (e.g. insurance or reserves) to cover liabilities arising from its operations in each of its fields of activities and the geographic areas in which it operates? |  |  |
| 5.3.2 | Does the auditing organisation evaluate its finances and sources of income and demonstrate that initially, and on an ongoing basis, commercial, financial or other pressures do not compromise its impartiality? |  |  |
| 6 | Structural requirements |  |  |
| 6.1 | Organizational structure and top management |  |  |
| 6.1.1 | Has the auditing organisation documented its organizational structure, duties, responsibilities and authorities of management and other personnel involved in auditing and any committees? |  |  |
| When the auditing organisation is a defined part of a legal entity, does the structure include the line of authority and the relationship to other parts within the same legal entity? |  |  |
| 6.1.2 | Are the auditing activities structured and managed so as to safeguard impartiality? |  |  |
| 6.1.3 | Has the auditing organisation identified the top management (board, group of persons, or person) having overall authority and responsibility for each of the following:  |  |  |
| a) | development of policies and establishment of processes and procedures relating to its operations; |  |  |
| b) | supervision of the implementation of the policies, processes and procedures;  |  |  |
| c) | ensuring impartiality; |  |  |
| d) | supervision of the finances of the body; |  |  |
| e) | development of auditing services and schemes;  |  |  |
| f) | performance of audits and responsiveness to complaints;  |  |  |
| g) | delegation of authority to committees or individuals, as required, to undertake defined activities on its behalf; |  |  |
| h) | contractual arrangements;  |  |  |
| i) | provision of adequate resources for auditing activities.  |  |  |
| 6.1.4 | Does the auditing organisation have formal rules for the appointment, terms of reference and operation of committees involved in the auditing activities? |  |  |
| 6.2 | Operational control |  |  |
| 6.2.1 | Does the auditing organisation have a process for effective control of auditing activities delivered by branch offices, partnerships, agents, franchisees, etc, irrespective of their legal status, relationship or geographical location? |  |  |
| Does the auditing organisation consider the risk that the auditing activities pose to the competence, consistency and impartiality of the auditing organisation? |  |  |
| 6.2.2 | Does the auditing organisation consider the appropriate level and method of control of activities undertaken including its processes, technical areas of auditing organisation’s operations, competence of personnel, lines of management control, reporting and remote access to operations including records? |  |  |
| **7** | **Resource requirements** |  |  |
| **7.1** | **Competence of personnel** |  |  |
| **7.1.1** | **General considerations** |  |  |
| 7.1.1 | Does the auditing organisation have processes to ensure that personnel have appropriate knowledge and skills relevant to auditing and geographic areas in which it operates? |  |  |
| **7.1.2** | **Determination of competence criteria** |  |  |
| Appendix 1 in CT 17 | Does the auditors meet the requirements in CT 17 Clause 7.1.2 on competence criteria of auditors?1. Qualification of Auditor / Lead Auditor
2. Auditor training
3. Auditing experience
* ≥ 5 years of practical experience relevant to the work to be done by an auditor; or
* ≥ 3 years of practical experience relevant to the work to be done by an auditor, if he is a WSH Officer at the time of application; **and**
* Specific audit hours recorded
1. Maintenance of qualification
 |  |  |
| 7.1.2 | Does the auditing organisation have a process for determining the competence criteria for personnel involved in the management and performance of audits? |  |  |
|  | Has the auditing organisation determined the competence criteria with regard to the requirements of each type of management system standard or specification and for each technical area? |  |  |
|  | Is the output of processing the documented criteria of required knowledge and skills necessary to effectively perform audit tasks to be fulfilled, achieve the intended results? |  |  |
|  | Annex A specifies the knowledge and skills that an AO shall define for specific functions. Where additional specific competence criteria have been established for a specific standard or scheme, these shall be applied. |  |  |
| NOTE | The term “technical area” is applied differently depending on the management system standard being considered. For any management system, the term is related to products, processes and services in the context of the scope of the management system standard. The technical area can be defined by a specific scheme or can be determined by the AO. |  |  |
| Appendix 1 in CT 17 | Are the personnel complying the required knowledge and skills based on Annex A? |  |  |
| **7.1.3** | **Evaluation processes** |  |  |
| 7.1.3 | Does the auditing organisation have documented processes for the initial competence evaluation, and on-going monitoring of competence and performance of all personnel involved in the management and performance of audits activities, applying the determined competence criteria? |  |  |
| Is the auditing organisation able to demonstrate that its evaluation methods are effective? |  |  |
| Is the output from these processes being to identify personnel who have demonstrated the level of competence required for the different functions of the audit a process?  |  |  |
| Has competence been demonstrated by the individual prior to taking up the responsibility for the performance of their activities within the auditing organisation? |  |  |
| NOTE 1 | A number of evaluation methods that can be used to evaluate competence are described in Annex B. |  |  |
| NOTE 2 | Annex C shows an example of a process flow for determining and maintaining competence. |  |  |
| 7.1.4 | **Other considerations** |  |  |
| 7.1.4 | Does the auditing organisation have access to the necessary technical expertise for advice on matters directly relating to auditing for technical areas and geographic areas in which the auditing organisation operates? |  |  |
| 7.2 | Personnel involved in the auditing activities |  |  |
| 7.2.1 | Does the auditing organisation have sufficient, competent personnel for managing and supporting the type and range of auditing schemes? |  |  |
| 7.2.2 | Does the auditing organisation employ, or have access to, a sufficient number of auditors, including audit team leaders, and technical experts to cover all of its activities and to handle the volume of audit work performed? |  |  |
| 7.2.3 | Does the auditing organisation make clear to each person concerned their duties, responsibilities and authorities? |  |  |
| 7.2.4 | Does the auditing organisation have processes for selecting, training, formally authorizing auditors and for selecting and familiarizing technical experts used in the auditing activity? |  |  |
| Does the initial competence evaluation of an auditor include the ability to apply required knowledge and skills during audits, as determined by a competent evaluator observing the auditor conducting an audit? |  |  |
| NOTE | During the selection and training process described above desired personal behaviours can be considered. These are characteristics that affect an individual's ability to perform specific functions. Therefore, knowledge about the behaviours of individuals enables an auditing organisation to take advantage of their strengths and to minimize the impact of their weaknesses. Desired personal behaviours that is important for personnel involved in auditing activities is described in Annex D. |  |  |
| 7.2.5 | Does the auditing organisation have a process to achieve and demonstrate effective auditing, including the use of auditors and audit team leaders possessing generic auditing skills and knowledge, as well as skills and knowledge appropriate for auditing in specific technical areas?  |  |  |
| 7.2.6 | Does the auditing organisation ensure that auditors (and, where needed, technical experts) are knowledgeable of its audit processes, auditing requirements and other relevant requirements?  |  |  |
| Does the auditing organisation give auditors and technical experts access to an up-to-date set of documented procedures giving audit instructions and all relevant information on the auditing activities? |  |  |
| 7.2.7 | Does the auditing organisation identify training needs and offer or provide access to specific training to ensure its auditors, technical experts and other personnel involved in auditing activities are competent for the functions they perform? |  |  |
| 7.2.9 | Does the auditing organisation ensure the satisfactory performance of all personnel involved in the audit activities?  |  |  |
| Is there a documented process for monitoring competence and performance of all persons involved, based on the frequency of their usage and the level of risk linked to their activities? |  |  |
| Does the auditing organisation review and record the competence of its personnel in the light of their performance in order to identify training needs? |  |  |
| 7.2.10 | Does the auditing organisation monitor each auditor considering each type of management system to which the auditor is deemed competent? |  |  |
| Is there documented monitoring process for auditors?  |  |  |
| Does the monitoring process include a combination of on-site observation, review of audit reports and feedback from clients or from the market? |  |  |
| Is the monitoring designed in such a way as to minimize disturbance to the normal processes of auditing, especially from the client's viewpoint? |  |  |
| 7.2.11 | Does the auditing organisation periodically evaluate the performance of each auditor on-site?  |  |  |
| Is the frequency of on-site observations based on the need determined from all monitoring information available? |  |  |
| 7.3 | Use of individual external auditors and external technical experts |  |  |
|  | Does the auditing organisation require external auditors and external technical experts to have a written agreement by which they commit themselves to comply with applicable policies and implement processes as defined by the auditing organisation?  |  |  |
| Does the agreement address aspects relating to confidentiality and impartiality? |  |  |
| Does the agreement require the external auditors and external technical experts to notify the auditing organisation of any existing or prior relationship with any organization they may be assigned to audit? |  |  |
| NOTE | Use of an individual or employee of another organization individually contracted to serve as an external auditor or technical expert does not constitute outsourcing. |  |  |
| Appendix 1 and Appendix 2 in CT 17 | Does the auditing organisation appoint external auditors who are not external auditors of another auditing organisation?Does the auditing organisation promptly inform SAC on any changes of their external auditors?Does the auditing organisation analyse whether there is any risk to impartiality and any risk identified to be eliminated or minimised? Are these records maintained? |  |  |
| 7.4 | Personnel records |  |  |
|  | Does the auditing organisation maintain up-to-date personnel records, including relevant qualifications, training, experience, affiliations, professional status and competence? |  |  |
| Does this include management and administrative personnel in addition to those performing auditing activities? |  |  |
| 7.5 | Outsourcing |  |  |
| Appendix 1 and Appendix 2 in CT 17 | This clause is not applicable for auditing organisations conducting safety and health management system audits. |  |  |
| 7.5.1 | Does the auditing organisation have a process in which it describes the conditions under which outsourcing (which is subcontracting to another organization to provide part of the auditing activities on behalf of the auditing organisation) may take place?  |  |  |
| Does the auditing organisation have a legally enforceable agreement covering the arrangements, including confidentiality and conflict of interests, with each body that provides outsourced services? |  |  |
| 7.5.3 | Does the auditing organisation |  |  |
| a) | take responsibility for all activities outsourced to another body? |  |  |
| b) | ensure that the body that provides outsourced services, and the individuals that it uses, conform to requirements of the auditing organisation and also to the applicable provisions of this part of CT 17, including competence, impartiality and confidentiality? |  |  |
| c) | ensure that the body that provides outsourced services, and the individuals that it uses, is not involved, either directly or through any other employer, with an organization to be audited, in such a way that impartiality could be compromised?  |  |  |
| 7.5.4 | Does the auditing organisation have a process for the approval and monitoring of all bodies that provide outsourced services used for auditing activities?  |  |  |
| Does the auditing organisation ensure that records of the competence of all personnel involved in auditing activities are maintained? |  |  |
| NOTE 1 | For 7.5.1 to 7.5.4, where the auditing organisation engages individuals or employees of other organisations to provide additional resources or expertise, these individuals do not constitute outsourcing provided they are individually contracted to operate under the auditing organisation’s management system (see 7.3) |  |  |
| NOTE 2 | For 7.5.1 to 7.5.4, the terms “outsourcing” and “subcontracting” are considered to be synonyms. |  |  |
| 8 | Information requirements |  |  |
| 8.1 | Public information |  |  |
| 8.1.1 | Does the auditing organisation maintain (through publications, electronic media or other means), and make public, without request, in all the geographical areas in which it operates, information about |  |  |
| a) | audit processes;  |  |  |
| c) | types of auditing schemes in which it operates; |  |  |
| d) | the use of the auditing organisation’s name and mark or logo; |  |  |
| e) | processes for handling requests for information, complaints and appeals; |  |  |
| f) | policy on impartiality. |  |  |
| 8.1.2 | Does the auditing organisation upon request provide information about |  |  |
| a) | geographical areas in which it operates; |  |  |
| NOTE 1  | In exceptional cases, access to certain information can be limited on the request of the client (e.g for security reasons). |  |  |
| NOTE 2 | The auditing organisation can also make the information in 8.1.2 public by any means it chooses without request, e.g. on its internet website.  |  |  |
| 8.1.3 | Does the auditing organisation provide information to any client or to any marketplace, including advertising, which is accurate and not misleading? |  |  |
| 8.2 | Testimony of audit |  |  |
| 8.2.1 | Does the auditing organisation provide a testimony of the audit conducted to the audited client by any means it chooses? |  |  |
| 8.2.2 | If a testimony of the audit is provided, does it identify the following:  |  |  |
| a) | the name and geographic location of each audited client (or the geographic location of the headquarters and any sites within the scope of a multi-site audit);  |  |  |
| b) | the date(s) of the audit conducted; |  |  |
| c) | the management system standard and/or other normative document, including indication of issue status (e.g. revision date or number) used for audit of the client; |  |  |
| d) | the scope of audit;  |  |  |
| e) | the name, address and mark of the AO; |  |  |
| f) | any other information required by the standard and/or other normative document used for audit. |  |  |
|  | The SAC Mark shall not be used on a testimony issued |  |  |
| Appendix 1 and Appendix 2 in CT 17 | Is the testimony based on the template given in the Appendix? |  |  |
| 8.3 | Reference to auditing and use of marks |  |  |
| 8.3.4 | Does the auditing organisation have legally enforceable arrangements to require that the audited client: |  |  |
| a) | does not use or permit the use of the AO’s audit report or testimony or the AO’s mark in communication media such as the Internet, brochures or advertising, or other documents; |  |  |
| b) | does not make or permit any misleading statement regarding the audit; |  |  |
| c) | does not use or permit the use of an audit report or testimony or any part thereof in a misleading manner. |  |  |
| 8.4 | Confidentiality |  |  |
| 8.4.1 | Does the auditing organisation be responsible, through legally enforceable agreements, for the management of all information obtained or created during the performance of auditing activities at all levels of its structure, including committees and external bodies or individuals acting on its behalf? |  |  |
| 8.4.2 | Does the auditing organisation inform the client, in advance, of the information it intends to place in the public domain? |  |  |
| Is all other information, except for information that is made publicly accessible by the client, considered confidential? |  |  |
| 8.4.3 | Except as required in this Standard, is information about a particular audited client or individual disclosed to a third party without the written consent of the audited client or individual concerned?  |  |  |
| 8.4.4 | Where the auditing organisation is required by law or authorized by contractual arrangement (such as with the accreditation body) to release confidential information to a third party, is the client or individual concerned, unless prohibited by law, notified of the information provided? |  |  |
| 8.4.5 | Is information about the client from sources other than the client (e.g. complainant, regulators) treated as confidential?  |  |  |
| Is this treatment consistent with the auditing organisation’s policy? |  |  |
| 8.4.6 | Do personnel, including any committee members, contractors, personnel of external bodies or individuals acting on the auditing organisation’s behalf, keep all information obtained or created during the performance of the auditing organisation’s activities confidential except as required by law? |  |  |
| 8.4.7 | Does the auditing organisation have processes and where applicable equipment and facilities that ensure the secure handling of confidential information? |  |  |
| 8.5 | **Information exchange between an** **auditing organisation and its clients**  |  |  |
| 8.5.1 | **Information on the auditing activity and requirements**  |  |  |
|  | Does the auditing organisation provide information and update clients on the following: |  |  |
| a) | a detailed description of the initial audit activity, including the application;  |  |  |
| b) | the normative requirements for auditing;  |  |  |
| c) | information about the fees for application and auditing;  |  |  |
| d) | the auditing organisation 's requirements for prospective clients  |  |  |
|  | 1) to comply with auditing requirements; |  |  |
|  | 2) to make all necessary arrangements for the conduct of the audits, including provision for examining documentation and the access to all processes and areas, records and personnel for the purposes of audits and resolution of complaints; and  |  |  |
|  | 3) to make provisions, where applicable, to accommodate the presence of observers (e.g. accreditation auditors or trainee auditors);  |  |  |
| e) | documents describing the rights and duties of audited clients, including requirements, when making reference to its auditing in communication of any kind in line with the requirements in 8.3; |  |  |
| f) | information on procedures for handling complaints.  |  |  |
| 8.5.2 | **Notice of changes by an auditing organisation** |  |  |
|  | Does the auditing organisation give its audited clients due notice of any changes to its requirements for auditing?  |  |  |
| Does the auditing organisation verify that each audited client complies with the requirements? |  |  |
| **8.5.3** | **Notice of changes by an audited client**  |  |  |
|  | Does the auditing organisation have legally enforceable arrangements to ensure that the audited client informs the auditing organisation, without delay, of matters that may affect the capability of the management system to continue to fulfil the requirements of the standard used for auditing?  |  |  |
|  | Do these include, for example, changes relating to: |  |  |
| a) | the legal, commercial, organizational status or ownership;  |  |  |
| b) | organization and management (e.g. key managerial or technical staff); |  |  |
| c) | contact address and sites; |  |  |
| d) | scope of operations under the audited management system; and  |  |  |
| e) | major changes to the management system and processes.  |  |  |
|  | Does the auditing organisation take action as appropriate? |  |  |
| 9 | Process requirements  |  |  |
| 9.1 | Pre-audit activities |  |  |
| 9.1.1 | **Application**  |  |  |
|  | Does the auditing organisation require an authorized representative of the applicant organization to provide the necessary information to enable it to establish the following: |  |  |
| a) | the desired scope of the audit;  |  |  |
| b) | Relevant details of the applicant organization, including its name and the address(es) of its site(s), its processes and operations, human and technical resources, functions, relationships and any relevant legal obligations;  |  |  |
| c) | identification of outsourced processes used by the organization that will affect conformity to requirements;  |  |  |
| d) | the standards or other requirements for which the applicant organization is seeking auditing services;  |  |  |
| e) | whether consultancy relating to the management system to be audited has been provided and if so, by whom. |  |  |
| 9.1.2 | **Application review**  |  |  |
| 9.1.2.1 | Does the auditing organisation conduct a review of the application and supplementary information for auditing to ensure that |  |  |
| a) | any known difference in understanding between the AO and the applicant organization is resolved; |  |  |
| b) | the auditing organisation has the competence and ability to perform the audit activity;  |  |  |
| c) | the site(s) of the applicant organization’s operations, time required to complete audits and any other points influencing the auditing activity are taken into account (language, safety conditions, threats to impartiality, etc.). |  |  |
| 9.1.2.2 | Following the review of the application, does the auditing organisation either accept or decline an application?  |  |  |
|  | When the auditing organisation declines an application as a result of the review of application, are the reasons for declining an application documented and made clear to the client? |  |  |
| 9.1.2.3 | Based on this review, does the auditing organisation determine the number of auditors for the audit and the audit duration?  |  |  |
| **9.1.4** | **Determining audit time** |  |  |
| 9.1.4.1 | Does the auditing organisation have documented procedures for determining audit time? |  |  |
| Does the auditing organisation determine, for each client, the time needed to plan and accomplish a complete and effective audit of the client's management system? |  |  |
| 9.1.4.2 | In determining the audit time, does the auditing organisation consider, among other things, the following aspects: |  |  |
| a) | the requirements of the relevant management system standard;  |  |  |
| b) | complexity of the client and its management system;  |  |  |
| c) | technological and regulatory context;  |  |  |
| d) | any outsourcing of any activities included in the scope of the management system;  |  |  |
| e) | the results of any prior audits;  |  |  |
| f) | number of sites and multi-site considerations? |  |  |
| g) | the risks associated with the products, processes or activities of the organization; |  |  |
| h) | when audits are combined, joint or integrated. |  |  |
| NOTE 1 | Time spent travelling to and from audited sites is not included in the calculation of the duration of the management system audit days. |  |  |
| 9.1.4.3 | Is the duration of the management system audit and its justification recorded?  |  |  |
| 9.1.4.4 | Does the time spent by any team member that is not assigned as an auditor (i.e. technical experts, translators, interpreters, observers and auditors-in-training) count in the above established audit time?  |  |  |
| NOTE | The use of translators, interpreters can necessitate additional audit time. |  |  |
| Appendix 1 in CT 17 | Is the audit time based on Annex 2 to Appendix 1? |  |  |
| Appendix 2 in CT 17 | Is the audit time based on Annex 2 to Appendix 2? |  |  |
| **9.1.5** | **Multi-site sampling** |  |  |
| Appendix 1 in CT 17 | This clause is not applicable for auditing organisations conducting safety and health management system audits. |  |  |
| Appendix 2 in CT 17 | For enterprise with same UEN number for all worksites/locations/branches with similar business nature under the same top management, does the auditing organisation sample minimum 10% of the total number of worksites/locations/branches? Are the 10% sampled worksites/locations/branches different from those from previous 3-year cycle?For enterprise with unique UEN number for each worksites/locations/branches or worksites/locations/branches with different business nature or worksites/locations/branches managed by different top management, does the auditing organisation audit all worksites/location/branches of the enterprise? |  |  |
|  | Where multi-site sampling is utilized for the audit of a client's management system covering the same activity in various geographical locations, does the auditing organisation develop a sampling programme to ensure proper audit of the management system? |  |  |
|  | Is the rationale for the sampling plan documented for each client? |  |  |
|  | Does the auditing organisation apply specific criteria established for specific auditing scheme, e.g. SS 506, when sampling is not allowed for some specific auditing schemes? |  |  |
| NOTE | Where there are multiple sites not covering the same activity sampling is not appropriate. |  |  |
| **9.1.6** | **Multiple management systems standards** |  |  |
|  | When auditing to multiple management system standards is being provided by the auditing organisation, does the planning for the audit ensure adequate on-site auditing to provide confidence in the auditing services? |  |  |
| **9.2** | **Planning Audits** |  |  |
| **9.2.1** | **Determining Audit objectives scope and criteria** |  |  |
| 9.2.1.1 | Does the auditing organisation determine the audit objectives?  |  |  |
| Does the auditing organisation establish the audit scope and criteria, including any changes, after discussion with the client? |  |  |
| 9.2.1.2 | Do the audit objectives describe what is to be accomplished by the audit and include the following: |  |  |
| a) | determination of the conformity of the client's management system, or parts of it, with audit criteria; |  |  |
| b) | determination of the ability of the management system to ensure the client organization meets applicable statutory, regulatory and contractual requirements; |  |  |
| NOTE | A management system audit is not a legal compliance audit. |  |  |
| c) | determination of the effectiveness of the management system to ensure the client can reasonably expect to achieving its specified objectives; |  |  |
| d) | as applicable, identification of areas for potential improvement of the management system. |  |  |
| 9.2.1.3 | Does the audit scope describe the extent and boundaries of the audit, such as sites, organizational units, activities and processes to be audited? |  |  |
|  | Where the audit consists of more than one audit (e.g. covering different sites), does the scope of an individual audit not cover the full audit scope, is the totality of audits consistent with the scope in the audit document? |  |  |
| 9.2.1.4 | Is the audit criteria used as a reference against which conformity is determined, and does it include:* the requirements of a defined normative document on management systems;
* the defined processes and documentation of the management system developed by the client.
 |  |  |
| **9.2.2** | **Audit team selection and assignments** |  |  |
| **9.2.2.1** | **General** |  |  |
| 9.2.2.1.1 | Does the auditing organisation have a process for selecting and appointing the audit team, including the audit team leader and technical experts as necessary, taking into account the competence needed to achieve the objectives of the audit and the requirements for impartiality? |  |  |
|  | If there is only one auditor, does the auditor have the competence to perform the duties of an audit team leader applicable for that audit?  |  |  |
|  | Does the audit team have the totality of the competences identified by the auditing organisation as set out in 9.1.2.3 for the audit? |  |  |
| Appendix 1 in CT 17 | Does the auditing organisation have a process for selecting and appointing the audit team, including the audit team leader and technical experts as necessary, taking into account the competence needed to achieve the objectives of the audit and the requirements for impartiality?Does the audit team comprise at least 2 auditors, of which 1 auditor is the team leader?Does the audit team have the totality of the competences identified by the auditing organisation as set in 9.1.2.3 for the audit? |  |  |
| Appendix 2 in CT 17 | Does the auditing organisation have a process for selecting and appointing the audit team, including the audit team leader and technical experts as necessary, taking into account the competence needed to achieve the objectives of the audit and the requirements for impartiality?For enterprise with more than 200 employees, does the audit team comprise of a qualified lead auditor?Does the audit team have the totality of the competences identified by the auditing organisation as set in 9.1.2.3 for the audit? |  |  |
| 9.2.2.1.2 | In deciding the size and composition of the audit team, does the auditing organisation give consideration to the following: |  |  |
| a) | audit objectives, scope, criteria and estimated audit times; |  |  |
| b) | whether the audit is a combined, joint or integrated; |  |  |
| c) | the overall competence of the audit team needed to achieve the objectives of the audit (see table A.1); |  |  |
| d) | auditing requirements (including any applicable statutory, regulatory or contractual requirements); |  |  |
| e) | language and culture. |  |  |
| NOTE | The team leader of a combined or integrated audit should have an in-depth knowledge of at least one of the requirements and should have awareness of the other requirements used for that particular audit.  |  |  |
| 9.2.2.1.3 | Is the knowledge and skills of the audit team leader and auditors supplemented by technical experts, translators and interpreters? |  |  |
|  | Do these team members operate under the direction of an auditor? |  |  |
|  | Are translators or interpreters selected such that they do not unduly influence the audit? |  |  |
| NOTE | The criteria for the selection of technical experts are determined on a case-by-case basis by the needs of the audit team and the scope of the audit. |  |  |
| 9.2.2.1.4 | Are there auditors-in-training participate in the audit, provided an auditor is appointed as an evaluator? |  |  |
|  | Is the evaluator competent to take over the duties and have final responsibility for the activities and findings of the auditor-in-training? |  |  |
| 9.2.2.1.5 | Does the audit team leader, in consultation with the audit team, assign to each team member responsibility for auditing specific processes, functions, sites, areas or activities? |  |  |
|  | Do these assignments take into account the need for competence, and the effective and efficient use of the audit team, as well as different roles and responsibilities of auditors, auditors-in-training and technical experts? |  |  |
|  | Changes to the work assignments may be made as the audit progresses to ensure achievement of the audit objectives. |  |  |
| **9.2.2.2** | **Observers, technical experts and guides** |  |  |
| **9.2.2.2.1** | **Observers** |  |  |
|  | Is the presence and justification of observers during an audit activity agreed to by the auditing organisation and client prior to the conduct of the audit? |  |  |
|  | Does the audit team ensure that observers do not unduly influence or interfere in the audit process or outcome of the audit? |  |  |
| NOTE | Observers can be members of the client's organization, consultants, witnessing accreditation body personnel, regulators or other justified persons. |  |  |
| **9.2.2.2.2** | **Technical experts** |  |  |
|  | Is the role of technical experts during an audit activity agreed to by the auditing organisation and client prior to the conduct of the audit? |  |  |
|  | Does the technical expert not act as an auditor in the audit team? |  |  |
|  | Are the technical experts accompanied by an auditor? |  |  |
| NOTE | The technical experts can provide advice to the audit team for the preparation, planning or audit. |  |  |
| **9.2.2.2.3** | **Guides** |  |  |
|  | Is each auditor accompanied by a guide, unless otherwise agreed to by the audit team leader and the client? Guide(s) are assigned to the audit team to facilitate the audit. |  |  |
|  | Does the audit team ensure that guides do not influence or interfere in the audit process or outcome of the audit? |  |  |
| NOTE 1 | The responsibilities of a guide can include:1. establishing contacts and timing for interviews;
2. arranging visits to specific parts of the site or organization;
3. ensuring that rules concerning site safety and security procedures are known and respected by the audit team members;
4. witnessing the audit on behalf of the client;
5. providing clarification or information as requested by an auditor.
 |  |  |
| NOTE 2 | Where appropriate, the auditee may also act as the guide |  |  |
| **9.2.3** | **Audit plan** |  |  |
| **9.2.3.1** | **General** |  |  |
|  | Does the auditing organisation ensure that an audit plan is established for each audit to provide the basis for agreement regarding the conduct and scheduling of the audit activities? |  |  |
| **9.2.3.2** | **Preparing the audit plan** |  |  |
|  | Is the audit plan appropriate to the objectives and the scope of the audit? |  |  |
|  | Does the audit plan include or refer to the following at least: |  |  |
| a) | the audit objectives; |  |  |
| b) | the audit criteria; |  |  |
| c) | the audit scope, including identification of the organizational and functional units or processes to be audited; |  |  |
| d) | the dates and sites where the on-site audit activities are to be conducted, including visits to temporary sites and remote auditing activities, where appropriate; |  |  |
| e) | the expected duration of on-site audit activities; |  |  |
| f) | the roles and responsibilities of the audit team members and accompanying persons, such as observers or interpreters. |  |  |
| NOTE  | The audit plan information can be contained in more than one document. |  |  |
| **9.2.3.3** | **Communication of audit team tasks** |  |  |
|  | Are the tasks given to the audit team defined and required the audit team to: |  |  |
| a) | examine and verify the structure, policies, processes, procedures, records and related documents of the client relevant to the management system standards/requirements; |  |  |
| b) | determine that these meet all the requirements relevant to the intended scope of audit; |  |  |
| c) | determine that the processes and procedures are established, implemented and maintained effectively, to provide a basis for confidence in the client's management system; and |  |  |
| d) | communicate to the client, for its action, any inconsistencies between the client's policy, objectives and targets. |  |  |
| **9.2.3.4** | **Communication of audit plan** |  |  |
|  | Is the audit plan communicated and the dates of the audit agreed upon, in advance, with the client? |  |  |
| **9.2.3.5** | **Communication concerning audit team members** |  |  |
|  | Does the auditing organisation provide the name of and, when requested, make available background information on each member of the audit team, with sufficient time for the client organization to object to the appointment of any particular audit team member and for the auditing organisation to reconstitute the team in response to any valid objection? |  |  |
| **9.3** | **Audit** |  |  |
| **9.3.1** | **Audit** |  |  |
| 9.3.1.1 | Is the audit of a management system comprises preparation, on-site audit and report writing? |  |  |
| 9.3.2 | Does the preparation include document review of the client’s management system, documented information to determine whether the documented information meets the audit criteria and identification of any additional documents needed for review?Does the preparation also includes planning for on-site audit? |  |  |
| 9.3.3 | Does the time for preparation depends on several factors such as:* First audit to be conducted on the site;
* The same auditor conducts subsequent audit(s) on the same site;
* A new auditor conducts subsequent audit(s) on the site?
 |  |  |
| 9.3.4 | Is more time spent on preparation, including document review, if it is the first audit to be conducted or if a new auditor conducts a subsequent audit? |  |  |
| 9.3.5 | Does the purpose of on-site audit evaluate at least the following: |  |  |
| a) | information and evidence about conformity to all requirements of the applicable management system standard or other normative documents; |  |  |
| b) | 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); |  |  |
| c) | the client’s management system ability and its performance regarding meeting of applicable statutory, regulatory and contractual requirements; |  |  |
| d) | operational control of the client’s processes; |  |  |
| e) | internal auditing and management review; |  |  |
| f) | management responsibility for the client’s policies. |  |  |
| 9.3.6 | As part of the preparation for a subsequent on-site audit, does the auditor obtain updates of the necessary information regarding the scope of management system during the past period including: |  |  |
|  | * significant changes on the management system;
 |  |  |
|  | * change of management structure and/or key personnel; and
 |  |  |
|  | * status of the improvement plan and remedial actions, including actions taken to address the nonconformities raised during the last audit, where applicable.
 |  |  |
| **9.4** | **Conducting audits** |  |  |
| **9.4.1** | **General** |  |  |
|  | Does the auditing organisation have a process for conducting on-site audits?  |  |  |
|  | Does this process include an opening meeting at the start of the audit and a closing meeting at the conclusion of the audit? |  |  |
|  | Does the auditing organisation ensure that where any part of the audit is made by electronic means or where the site to be audited is virtual; such activities are conducted by personnel with appropriate competence? |  |  |
|  | Is the evidence obtained during such an audit sufficient to enable the auditor to take an informed decision on the conformity of the requirement in question? |  |  |
| **9.4.2** | **Conducting the opening meeting** |  |  |
|  | Is a formal opening meeting, where attendance is recorded, held with the client's management and, where appropriate, those responsible for the functions or processes to be audited? |  |  |
|  | Is the purpose of the opening meeting to provide a short explanation of how the audit activities will be undertaken? |  |  |
|  | Is the degree of detail consistent with the familiarity of the client with the audit process and to consider the following: |  |  |
| a) | introduction of the participants, including an outline of their roles; |  |  |
| b) | confirmation of the scope of auditing; |  |  |
| c) | confirmation of the audit plan (including type and scope of audit, objectives and criteria), any changes, and other relevant arrangements with the client, such as the date and time for the closing meeting, interim meetings between the audit team and the client's management; |  |  |
| d) | confirmation of formal communication channels between the audit team and the client; |  |  |
| e) | confirmation that the resources and facilities needed by the audit team are available; |  |  |
| f) | confirmation of matters relating to confidentiality; |  |  |
| g) | confirmation of relevant work safety, emergency and security procedures for the audit team; |  |  |
| h) | confirmation of the availability, roles and identities of any guides and observers; |  |  |
| i) | the method of reporting, including any grading of audit findings; |  |  |
| j) | information about the conditions under which the audit may be prematurely terminated; |  |  |
| k) | confirmation that the audit team leader and audit team representing the auditing organisation is responsible for the audit and shall be in control of executing the audit plan including audit activities and audit trails; |  |  |
| l) | confirmation of the status of findings of the previous review or audit, if applicable; |  |  |
| m) | methods and procedures to be used to conduct the audit based on sampling; |  |  |
| n) | confirmation of the language to be used during the audit; |  |  |
| o) | confirmation that, during the audit, the client will be kept informed of audit progress and any concerns; |  |  |
| p) | obtain approval from the client, at least verbally, if the auditor(s) intend to take photographs during the audit; |  |  |
| q) | opportunity for the client to ask questions? |  |  |
| **9.4.3** | **Communication during the audit** |  |  |
| 9.4.3.1 | During the audit, does the auditing organisation’s audit team periodically assess audit progress and exchange information? |  |  |
|  | Does the audit team leader reassign work as needed between the audit team members and periodically communicate the progress of the audit and any concerns to the client? |  |  |
| 9.4.3.2 | Where the available audit evidence indicates that the audit objectives are unattainable or suggests the presence of an immediate and significant risk (e.g. safety), does the audit team leader report this to the client and, if possible, to the auditing organisation to determine appropriate action? |  |  |
|  | Does such action include reconfirmation or modification of the audit plan, changes to the audit objectives or audit scope, or termination of the audit? |  |  |
|  | Does the audit team leader report the outcome of the action taken to the auditing organisation? |  |  |
| 9.4.3.3 | Does the audit team leader review with the client any need for changes to the audit scope which becomes apparent as on-site auditing activities progress and report this to the auditing organisation? |  |  |
| **9.4.4** | **Obtaining and verifying information** |  |  |
| 9.4.4.1 | During the audit, is information relevant to the audit objectives, scope and criteria (including information relating to interfaces between functions, activities and processes) obtained by appropriate sampling and verified to become audit evidence? |  |  |
| 9.4.4.2 | Do the methods to obtain information include, but not limited to: |  |  |
| a) | interviews; |  |  |
| b) | observation of processes and activities; |  |  |
| c) | review of documentation and records. |  |  |
| **9.4.5** | **Identifying and recording audit findings** |  |  |
| 9.4.5.1 | Are audit findings summarizing conformity and detailing nonconformity identified, classified and recorded? |  |  |
| 9.4.5.2 | Are opportunities for improvement identified and recorded, unless prohibited by the requirements of a management system auditing organisation scheme? |  |  |
|  | Are audit findings which are nonconformities not able to be recorded as opportunities for improvement? |  |  |
| 9.4.5.3 | Are nonconformities recorded against a specific requirement and do they contain a clear statement of the nonconformity identifying in detail the objective evidence on which the nonconformity is based? |  |  |
|  | Are nonconformities discussed with the client to ensure that the evidence is accurate and that the nonconformities are understood? |  |  |
|  | Does the auditor however shall refrain from suggesting solutions? |  |  |
| 9.4.5.4 | Does the audit team leader attempt to resolve any diverging opinions between the audit team and the client concerning audit evidence or findings, and unresolved points recorded? |  |  |
| **9.4.6** | **Preparing audit findings** |  |  |
|  | Under the responsibility of the audit team leader and prior to the closing meeting, does the audit team: |  |  |
| a) | review the audit findings, and any other appropriate information collected during the audit, against the audit objectives and audit criteria and classify the nonconformities; |  |  |
| b) | agree upon the audit conclusions, taking into account the uncertainty inherent in the audit process; |  |  |
| c) | agree any necessary follow-up actions; |  |  |
| **9.4.7** | **Conducting the closing meeting** |  |  |
| 9.4.7.1 | Is a formal closing meeting, where attendance is recorded, held with the client's management and, where appropriate, those responsible for the functions or processes audited? |  |  |
|  | Is the purpose of the closing meeting, usually conducted by the audit team leader, to present the audit findings? |  |  |
|  | Are nonconformities presented in such a manner that they are understood? |  |  |
| NOTE | “Understood” does not necessarily mean that the nonconformities have been accepted by the client. |  |  |
| 9.4.7.2 | Does the closing meeting also include the following elements, where the degree of detail consistent with the familiarity of the client with the audit process:  |  |  |
| a) | advising the client that the audit evidence collected was based on a sample of the information; thereby introducing an element of uncertainty; |  |  |
| b) | the method and timeframe of reporting, including any grading of audit findings, where grading may include immediate action, critical comments etc.; |  |  |
| c) | the auditing organisation’s process for handling complaints. |  |  |
| 9.4.7.3 | Is the client given opportunity for questions? Are diverging opinions regarding the audit findings between the audit team and the client discussed and resolved where possible? |  |  |
|  | Are diverging opinions that are not resolved recorded and referred to the auditing organisation? |  |  |
| **9.4.8** | **Audit report** |  |  |
| 9.4.8.1 | Does the auditing organisation provide a written report for each audit to the client?  |  |  |
|  | Does the audit team identify opportunities for improvement without recommending specific solutions? |  |  |
|  | Is the ownership of the audit report maintained by the auditing organisation? |  |  |
| 9.4.8.2 | Does the audit team leader ensure that the audit report is prepared and responsible for its content? |  |  |
|  | Does the audit report provide an accurate, concise and clear record of the audit and include or refer to the following: |  |  |
| a) | identification of the auditing organisation; |  |  |
| b) | the name and address of the client and the client's representative; |  |  |
| c) | the type of audit; |  |  |
| d) | the audit criteria; |  |  |
| e) | the audit objectives; |  |  |
| f) | the audit scope, particularly identification of the organizational or functional units or processes audited and the time of the audit; |  |  |
| g) | any deviation from the audit plan and their reasons |  |  |
| h) | identification of the audit team leader, audit team members and any accompanying persons; |  |  |
| i) | the dates and places where the audit activities (on site or offsite, permanent or temporary sites) were conducted; |  |  |
| j) | audit findings and reference to evidence; |  |  |
| k) | significant changes, if any, that affect the management system; |  |  |
| l) | any unresolved issues, if identified. |  |  |
| m) | where applicable, whether the audit is combined, joint or integrated; |  |  |
| n)  | a disclaimer statement indicating that auditing is based on a sampling process of the available information; |  |  |
| o) | Verification of effectiveness of taken corrective actions regarding previously identified non-conformities, if applicable. |  |  |
|  | Is the SAC mark included on the first page of the audit report and the auditing organisation logo located preferably next to the SAC mark with reference to SAC 02 - *Rules for Use of SAC Accreditation Marks and Mutual Recognition Arrangement (MRA) Marks?* |  |  |
| **9.8** | **Complaints**  |  |  |
| 9.8.1 | Is the auditing organisation responsible for all decisions at all levels of the complaints-handling process? |  |  |
| 9.8.2 | Do the submission, investigation and decision on complaints result in any discriminatory actions against the complainant? |  |  |
| 9.8.3 | Upon receipt of a complaint, does the auditing organisation confirm whether the complaint relates to auditing activities that it is responsible for?  |  |  |
|  | If so, does the auditing organisation deal with it? |  |  |
|  | If the complaint relates to an audited client, does examination of the complaint consider the effectiveness of the audited management system? |  |  |
| 9.8.4 | Is any complaint about an audited client referred by the auditing organisation to the audited client in question at an appropriate time? |  |  |
| 9.8.5 | Does the auditing organisation have a documented process to receive, evaluate and make decisions on complaints?  |  |  |
|  | Is this process subject to requirements for confidentiality, as it relates to the complainant and to the subject of the complaint? |  |  |
| 9.8.6 | Does the complaints-handling process include at least the following elements and methods: |  |  |
| a) | an outline of the process for receiving, validating, investigating the complaint, and for deciding what actions are to be taken in response to it;  |  |  |
| b) | tracking and recording complaints, including actions undertaken in response to them;  |  |  |
| c) | ensuring that any appropriate correction and corrective action are taken?  |  |  |
| NOTE | ISO 10002 provides guidance for complaints handing. |  |  |
| 9.8.7 | Is the auditing organisation receiving the complaint responsible for gathering and verifying all necessary information to validate the complaint? |  |  |
| 9.8.8 | Whenever possible, does the auditing organisation acknowledge receipt of the complaint?  |  |  |
|  | Does the auditing organisation provide the complainant with progress reports and the outcome? |  |  |
| 9.8.9 | Is the decision to be communicated to the complainant made by, or reviewed and approved by, individual(s) not previously involved in the subject of the complaint? |  |  |
| 9.8.10 | Whenever possible, does the auditing organisation give formal notice of the end of the complaints-handling process to the complainant? |  |  |
| 9.8.11 | Does the auditing organisation determine, together with the audited client and the complainant, whether and, if so to what extent, the subject of the complaint and its resolution made public? |  |  |
| **9.9** | **Client records**  |  |  |
| 9.9.1 | Does the auditing organisation maintain records on the audit and other records relating to the audit conducted for all clients, including all organizations that submitted applications, and all organizations audited? |  |  |
| 9.9.2 | Do records on audited clients include the following:  |  |  |
| a) | application information and audit reports; |  |  |
| b) | Auditing agreement;  |  |  |
| c) | justification of the methodology used for sampling of sites, as appropriate; |  |  |
| NOTE | Methodology of sampling includes the sampling employed to audit the specific management system and/or to select sites in the context of multi-site audit |  |  |
| d) | justification for auditor time determination (see 9.1.4);  |  |  |
| e) | records of complaints and appeals, and any subsequent correction or corrective actions; |  |  |
| f) | auditing documents, including the scope of audit; |  |  |
| g) | related records necessary to establish the credibility of the audit, such as evidence of the competence of auditors and technical experts? |  |  |
| 9.9.3 | Does the auditing organisation keep the records on applicants and clients secure to ensure that the information is kept confidential?  |  |  |
|  | Are records transported, transmitted or transferred in a way that ensures that confidentiality is maintained? |  |  |
| 9.9.4 | Does the auditing organisation have a documented policy and documented procedures on the retention of records?  |  |  |
| Appendix 1 and Appendix 2 in CT 17 | Records of audited clients and previously audited clients shall be retained for 5 years. |  |  |
| **10** | **Management system requirements for auditing organisation** |  |  |
| **10.1** | **Options**  |  |  |
|  | Does the auditing organisation establish, document, implement and maintain a management system that is capable of supporting and demonstrating the consistent achievement of the requirements of this part of CT 17? |  |  |
|  | In addition to meeting the requirements of Clause 5 to 9, does the auditing organisation implement a management system in accordance with either:1. general management system requirements (see 10.2); or
2. management system requirements in accordance with ISO 9001 (see 10.3)?
 |  |  |
| **10.2** | **Option A : General management system requirements**  |  |  |
| **10.2.1** | **General**  |  |  |
|  | Has the auditing organisation’s top management established and documented policies and objectives for its activities? |  |  |
|  | Does the top management provide evidence of its commitment to the development and implementation of the management system in accordance with the requirements of CT 17? |  |  |
|  | Does the top management ensure that the policies are understood, implemented and maintained at all levels of the auditing organisation's organization? |  |  |
|  | Has the auditing organisation's top management, assigned responsibility and authority for: |  |  |
| a) | ensuring that processes and procedures needed for the management system are established, implemented and maintained, and  |  |  |
| b) | reporting to top management on the performance of the management system and any need for improvement?  |  |  |
| **10.2.2** | **Management system manual**  |  |  |
|  | Have all applicable requirements of this CT 17 been addressed either in a manual or in associated documents?  |  |  |
|  | Does the auditing organisation ensure that the manual and relevant associated documents are accessible to all relevant personnel? |  |  |
| **10.2.3** | **Control of documents**  |  |  |
|  | Has the auditing organisation established procedures to control the documents (internal and external) that relate to the fulfilment of CT 17?  |  |  |
|  | Do the procedures define the controls needed to: |  |  |
| a) | approve documents for adequacy prior to issue,  |  |  |
| b) | review and update where necessary and re-approve documents,  |  |  |
| c) | ensure that changes and the current revision status of documents are identified,  |  |  |
| d) | ensure that relevant versions of applicable documents are available at points of use,  |  |  |
| e) | ensure that documents remain legible and readily identifiable,  |  |  |
| f) | ensure that documents of external origin are identified and their distribution controlled, and  |  |  |
| g) | prevent the unintended use of obsolete documents, and to apply suitable identification to them if they are retained for any purpose? |  |  |
| NOTE | Documentation can be in any form or type of medium. |  |  |
| **10.2.4** | **Control of records**  |  |  |
|  | Has the auditing organisation established procedures to define the controls needed for the identification, storage, protection, retrieval, retention time and disposition of its records related to the fulfilment of CT 17?  |  |  |
|  | Has the auditing organisation established procedures for retaining records for a period consistent with its contractual and legal obligations? |  |  |
|  | Is access to these records consistent with the confidentiality arrangements? |  |  |
| NOTE | For requirements for records on audit, see also 9.9. |  |  |
| **10.2.5** | **Management review**  |  |  |
| **10.2.5.1** | **General**  |  |  |
|  | Has the auditing organisation’s top management established procedures to review its management system at planned intervals to ensure its continuing suitability, adequacy and effectiveness, including the stated policies and objectives related to the fulfilment of CT 17?  |  |  |
|  | Are these reviews conducted at least once a year? |  |  |
| **10.2.5.2** | **Review inputs**  |  |  |
|  | Does the input to the management review include information related to  |  |  |
| a) | results of internal and external audits; |  |  |
| b) | feedback from clients and interested parties;  |  |  |
| c) | safeguarding impartiality;  |  |  |
| d) | the status of preventive and corrective actions;  |  |  |
| e) | the status of actions to address risks; |  |  |
| f) | follow-up actions from previous management reviews;  |  |  |
| g) | the fulfilment of objectives;  |  |  |
| h) | changes that could affect the management system; and  |  |  |
| i) | complaints?  |  |  |
| **10.2.5.3** | **Review outputs**  |  |  |
|  | Do the outputs from the management review include decisions and actions related to  |  |  |
| a) | improvement of the effectiveness of the management system and its processes,  |  |  |
| b) | Improvement of the auditing services related to the fulfilment of CT 17,  |  |  |
| c) | resource needs, and  |  |  |
| d) | revision of the organisation’s policy and objectives? |  |  |
| **10.2.6** | **Internal audits**  |  |  |
| 10.2.6.1 | Has the auditing organisation established procedures for internal audits to verify that it fulfils the requirements of CT 17 and that the management system is effectively implemented and maintained? |  |  |
| NOTE | ISO 19011 provides guidelines for conducting internal audits. |  |  |
| 10.2.6.2 | Is the audit programme planned, taking into consideration the importance of the processes and areas to be audited, as well as the results of previous audits? |  |  |
| 10.2.6.3 | Are internal audits performed at least once every 12 months?  |  |  |
|  | Is the frequency of internal audits reduced if the auditing organisation can demonstrate that its management system continues to be effectively implemented according to CT 17 and has proven stability? |  |  |
| 10.2.6.4 | Does the auditing organisation ensure that: |  |  |
| a) | internal audits are conducted by competent personnel knowledgeable in auditing and the requirements of CT 17,  |  |  |
| b) | auditors do not audit their own work,  |  |  |
| c) | any actions resulting from internal audits are taken in a timely and appropriate manner, and  |  |  |
| d) | any opportunities for improvement are identified?  |  |  |
| **10.2.7** | **Corrective actions**  |  |  |
|  | Has the auditing organisation established procedures for identification and management of nonconformities in its operations?  |  |  |
|  | Does the auditing organisation also, where necessary, take actions to eliminate the causes of nonconformities in order to prevent recurrence? |  |  |
|  | Are corrective actions appropriate to the impact of the problems encountered? |  |  |
|  | Do the procedures define requirements for: |  |  |
| a) | identifying nonconformities (e.g. from valid complaints and internal audits); |  |  |
| b) | determining the causes of nonconformity;  |  |  |
| c) | correcting nonconformities;  |  |  |
| d) | evaluating the need for actions to ensure that nonconformities do not recur; |  |  |
| e) | determining and implementing in a timely manner, the actions needed; |  |  |
| f) | recording the results of actions taken; and |  |  |
| g) | reviewing the effectiveness of corrective actions?  |  |  |
| **10.3** | **Option B: Management system requirements in accordance with ISO 9001**  |  |  |
| **10.3.1** | **General**  |  |  |
|  | Has the auditing organisation established and maintained a management system, in accordance with the requirements of ISO 9001 that is capable of supporting and demonstrating the consistent achievement of the requirements of CT 17, amplified by 10.3.2 to 10.3.4? |  |  |
| **10.3.2** | **Scope**  |  |  |
|  | Does the scope of the management system include the design and development requirements for its auditing services? |  |  |
| **10.3.3** | **Customer focus**  |  |  |
|  | When developing its management system, has the auditing organisation considered the credibility of auditing?  |  |  |
|  | Has the auditing organisation addressed the needs of all parties (as set out in 4.1.2) that rely upon its audit and auditing services, not just its clients? |  |  |
| **10.3.4** | **Management review**  |  |  |
|  | Does the auditing organisation include as input for management review, information on relevant appeals and complaints from users of auditing activities and a review of impartiality for application of the requirements of ISO 9001? |  |  |

|  |
| --- |
| **Follow-up on last assessment or witnessed assessments (if any):** **Comments/recommendation on changes/extension of scope (if any):****Additional Notes (if any):** |

**Review of Client Files**

|  | **Comment** | **Comment** | **Comment** | **Comment** |
| --- | --- | --- | --- | --- |
| **Organisation’s name** |  |  |  |  |
| Name of customer |  |  |  |  |
| Date of audit |  |  |  |  |
| Scope of audit |  |  |  |  |
| Type of audit |  |  |  |  |
| Customer’s Address (Include information on other sites covered where applicable) |  |  |  |  |
| Application form and review |  |  |  |  |
| Audit man-days (See CT 17 Annex 2 to Appendix 1 or Appendix 2) |  |  |  |  |
| Audit team |  |  |  |  |
| Audit plan |  |  |  |  |
| Audit records/reports/testimony (if any) |  |  |  |  |
| Verification of corrective actions |  |  |  |  |