

Internal Audit Guidance

ISO 9001:2015 & ISO 45001:2018

Contents

1	Introduction to Internal Auditing	3
1.1	Purpose of Internal Auditing	3
1.2	Principles of Internal Auditing	4
1.3	Selecting Internal Auditors	4
1.4	What are 'Audit Criteria'?	4
1.5	Types of Internal Audit	5
1.5.1	Gap Analysis	5
1.5.2	System Audits	5
1.5.3	Process Audits	5
1.6	Using the Internal Audit Checklists	6
1.6.1	Internal Audit Checklist	6
1.6.2	Audit Scoring Criteria	8
1.6.3	Audit Result Charts	8
1.6.4	Process Audit Template	10
1.6.5	Supplier Evaluation	10
1.6.6	Supplier Audit Checklist	10
1.7	Internal Audit Programme	10
1.7.1	Implementing the Audit Programme	10
1.7.2	Focus on Risk-based Auditing	12
1.8	Internal Audit Methodology	13
1.8.1	General Approach	13
1.8.2	Specific Approaches	13
1.8.2.1	Customer Focus	13
1.8.2.2	Organizational Leadership	13
1.8.2.3	Performance & Effectiveness	14
1.8.2.4	Process Management	14
1.8.2.5	Continual Improvement	15
1.8.3	Preparation	15
1.8.3.1	Document Review	15
1.8.3.2	Process Criteria, Metrics & Objectives	16
1.8.3.3	Previous Audit Findings	16
1.8.3.4	Customer Complaints	16
1.8.3.5	Inputs & Outputs	16
1.8.3.6	Relevant ISO standards	16
1.8.3.7	Metrics & Performance	16
1.8.3.8	Competencies of Personnel	17
1.8.3.9	Linkages & Interactions	17
1.8.4	Conducting Internal Audits	17

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ISO 9001:2015 & ISO 45001:2018

1.8.5	Review the Findings	18
1.8.6	Prepare the Report	18

1 Introduction to Internal Auditing

1.1 Purpose of Internal Auditing

Internal auditing aims to assess the effectiveness of your organization's health, safety and quality management system and your organization's overall performance. Internal audits demonstrate compliance with your 'planned arrangements,' e.g., the environmental and quality management system, processes, and documentation are implemented and maintained.

As an auditor, you'll need to gauge how well the management system and its processes function by gathering objective evidence of conformance and performance, or lack thereof. The auditee will often be a process owner; they are the experts of that process and can provide invaluable insight into the mechanics of the process. Begin allocating more time for internal audits:

1. Allocate more time to prepare for the audit;
2. After initial implementation, shift to more process-based assessments;
3. Follow new audit trails and linkages through the processes;
4. Interview Top management in more depth.

Your organization will likely conduct internal audits for one or more of the following reasons:

1. Ensuring compliance with the requirements of internal, international, and industry standards and regulations and customer requirements;
2. To determine the effectiveness of the implemented system in meeting specified objectives (quality, environmental, safety, financial, etc.);
3. To explore opportunities for improvement;
4. To meet statutory and regulatory requirements;
5. To provide feedback to Top management.

In addition to this guidance document, the package contains the following documents, which include essential reports, checklists, trackers, and programmes:

Phase	Document Title	Format	How/when to Use
Planning	Internal Audit Programme	.xlsx	Planning and communicating short and long-range internal audit activities
	Gap Analysis Checklist	.docx	Conducting an initial gap analysis in preparation for full implementation
Doing	Internal Audit Checklist	.xlsx	Conducting compliance to requirements (system) audits to ensure comprehensive coverage
	Process Audit Template	.xlsx	Conducting, noting, and reporting in-depth analysis of individual processes and their linkages
	Supplier Audit Checklist	.xlsx	Capturing compliance information from Suppliers as a basis for selection
Checking	Corrective Action Tracker	.xlsx	Tracking nonconformities that relate to corrective actions and monitoring timely close-out
Acting	Corrective Action Report	.docx	Documenting, problem-solving, and reporting nonconformities and their corrective actions
	Internal Audit Report	.docx	Summarising and reporting internal audit findings to Top management
			Capture opinions, opportunities for improvement, and lessons learned from auditees

2. Promotes audit planning;
3. Ensures a consistent audit approach;
4. Actively supports your organization's audit process;
5. Provides a repository for notes collected during the audit process;
6. Ensures uniformity in the performance of different auditors;
7. Provides a reference to objective evidence.

The [Internal Audit Checklist.xlsx](#) will help you to determine the extent to which your organization's environmental and quality management system conforms to the requirements by determining whether those requirements have been effectively implemented and maintained. The templates will help you to assess the status of your existing management system and identify process weaknesses to allow a targeted approach to prioritizing corrective action to drive improvement.

The internal audit checklist comprises tables of the certifiable ('shall') requirements, from Section 4.0 to Section 10.0 of ISO 9001 and ISO 45001; each requirement is phrased as a question. This audit checklist may be used for element-based audits and for process audits when filtered. If you wish to create separate process audit checklists, select the relevant clauses and copy and paste the audit questions into a new audit checklist.

Clause	Clause Title	Q#	Sco	Requirements/Questions	Conform	Minor NC	Major NC	OFI	Possible Root-cause	Audit Evidence & Notes	O
4.1	Organizational Context	1	Q+E	Has your organization determined external and internal issues relevant to its purpose and its strategic direction that affect its ability to achieve the intended result(s) of its EQMS management system?	X						
4.1	Organizational Context	2	Q+E	Does your organization monitor and review information about these external and internal issues?		X					
4.2a	Relevant Interested Parties	3	Q+E	Does your organization determine the interested parties and workers that are relevant to the EQMS management system?	X			X			
4.2b	Relevant Interested Parties	4	Q+E	Does your organization determine the requirements of these interested parties and workers that are relevant to the EQMS management system, which may include regulatory requirements, local, regional or global environmental conditions that can affect, or be affected by, your organization?	X				Human - Inadequate management involvement		
4.2c	Relevant Interested Parties	5	E	Does your organization determine which of those requirements are to be managed as a compliance obligation or legal requirement in order to mitigate adverse risk or exploit beneficial opportunities that can be integrated into the operational planning of the EQMS management system?	X						
4.3	Management System Scope	6	Q+E	Does your organization determine the boundaries and applicability of the EQMS management system to establish its scope?	X						
4.3a	Management System Scope	7	Q+E	When determining this scope, has your organization considered the external and internal issues referred to in 4.1?	X				Process - Document or instruction gap, revision needed		
4.3b	Management System Scope	8	Q+E	When determining this scope, has your organization considered the requirements of relevant interested parties referred to in 4.2?	X						
4.3c	Management System Scope	9	Q+E	When determining this scope, has your organization considered all relevant products, services and work-related activities, functions and physical boundaries to the EQMS management system?	X						
				When determining this scope, has your organization considered its activities, products, services and work-related activities and related product lifecycles, such as:							

We have provided you with a master [Internal Audit Checklist.xlsx](#) that integrates the requirements of ISO 9001 and ISO 45001 and presents them as questions. We suggest you make copies of the Internal Audit Checklist.xlsx and create one workbook for each process you identified earlier using the [Process Matrix & Application.xlsx](#). You can filter or delete the internal audit checklist questions to show those that apply to each process.

Auditors should not necessarily expect to find a documented internal audit procedure in place. However, they must be able to access documented information confirming the implementation of an audit programme by the organization. Documented information must also be available to evidence the results of audits.