



WI 9 RULES FOR PERFORMING AUDIT

Revisions

Rev	Changes	Date
Ed. 1 Rev. 0	Change of Company Name: logo update	13.12.2023
4	Harmonization to IAF MD 22:2019 clauses G 9.4.4.2, G 9.4.5.3 and G 9.4.7.1, following Assessment Findings from IAS (1st Surv in 1st AC)	12.06.2023
3	Harmonization to scope expansion accreditation and general revision	12.12.2022
2	Additional rules for 37001	05.04.2022
1	Added clarifications about treatment and classification of NC1, NC2 and Opportunities of improvement	11.02.2022
0	First issue	20.07.2021

1. SCOPE OF APPLICATION

This instruction defines common principles, rules and workflow of third party audit (Initial certification, Surveillance, Recertification and Special) of management system carried out by the Certification Body, including the audit team responsibilities connected with the execution of the audit stages.

2. TERMS AND DEFINITIONS

Closure: review of the corrections, identified causes and corrective actions submitted by the client to determine if these are acceptable and verification of effectiveness of corrective actions of nonconformities found. If the evaluator considers the corrections and corrective actions to be efficient, the client's nonconformity is closed.

Others terms and definitions used in the procedure are those in accordance with:

- ISO 17021-1:2015;
- ISO 17000:2020;
- ISO 17021-9:2016;
- ISO/IEC 27006:2015.

3. DESCRIPTION OF ACTIVITY

The main activities and their consistency in the audit certification of management systems are described in sequence in this instruction.

The opening meeting of the audit is lead by the lead auditor and it's conducted jointly with the Top management of the client company and, if it's possible, with the managers or workers that will be audited. The participants are recorded in the F 9.0-01 Participants list.

The opening meeting provides a brief explanation of the activities that will be undertaken during the audit and include the following elements:

- introduction of the participants, including an outline of their roles;
- confirmation of the scope of certification;
- 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 clients management;
- confirmation of formal communication channels for the exchange of information between the audit team



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and management of the audited organization;

- confirmation that the resources and facilities needed by the audit team are available;
- confirmation of professional secrecy;
- confirmation of relevant safety, emergency and security work procedures for the audit team;
- confirmation of the availability, roles and identities of any guides and observers;
- reporting methods, including audit findings;
- information about the conditions under which the audit may be prematurely terminated;
- confirmation that the audit team leader and the audit team representing the Certification Body is responsible for the audit including the activities and the trails of the audit;
- confirmation of the status of findings of the previous review or audit, if applicable;
- methods and procedures to be used to conduct the audit based on sampling;
- confirmation of the language to be used during the audit;
- confirmation that, during the audit, the client will be kept informed of the progress of the audit and the problems encountered;
- opportunity for the client to ask questions.

The opening meeting ends with a short tour of the company, in order audit team to acquire an overview of the organization, location, key processes management system, infrastructure, work environment and others.

The lead auditor ensures that observers do not interfere in the audit process or the results of the audit and each auditor must be accompanied by a guide, unless otherwise agreed with the client. The audit team ensures that the guides do not interfere in the audit process or in the results of the audit.

The audit team members periodically exchange information with each other and the lead auditor periodically informs the client about the audit progress and any problems encountered and, when necessary, reallocate tasks among team members considering their competences.

If the management system of the client aims to comply with ISO 45001, according to IAF MD 22:2019, it is mandatory for the audit team to interview at least the following personnel:

- management with legal responsibility for OH&S,
- workers' representative(s), in charge of Health and Safety at Work,
- personnel responsible for monitoring the health of workers (example: doctors and nurses),
- managers and permanent and temporary workers.

Any remote interview must be documented and justified.

The audit team competence related to the scope of the management system reviewed during Stage 1 (or pre-audit stage) of Initial certification audit may not be necessary complete, while during Stage 2, Surveillance or Recertification the audit team shall be completely competent.

When the audit evidences indicate that the audit objectives are not feasible or there is an immediate and significant risk (e.g. safety), the lead auditor immediately notifies the client and the Certification Body which determines appropriate action and such actions may include:

- modification of the audit plan;
- changes in the objectives of the audit and / or its scope;
- termination of the audit.

The lead auditor reports the results of actions taken to the Head of the Certification Body.

The information relating to the objectives, scope, criteria and audit activities are collected using a sample to



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make proof of the audit.

The main methods for collecting the information are (but are not limited to):

- review of documents and records;
- personnel interviews;
- monitoring of the processes and activities.

The Audit team can make use of Information and Communication Technology (ICT) for auditing, as written in the Manual (see paragraph 9.4 CONDUCTING AUDIT).

The audit findings are identified, classified and recorded to allow the decision on certification or its maintenance to be done.

The audit findings are a summary of the results of the methods used to collect evidence of compliance to the system management requirements and where they aren't reached (nonconformity).

The opportunities for improvement and the nonconformities are collected in external means (and can be printed). The nonconformities can't be recorded as opportunities for improvement.

The nonconformities must contain a clear statement of compliance and define in detail the objective evidence on which is based the inconsistency. The nonconformities are discussed with the client to ensure that the evidences are accurate and that they are understood. The auditor must not suggest the causes and solutions of nonconformities.

Nonconformities classification:

<p>NC1</p>	<p>Significant nonconformity with one or more audit criteria. A NC1 can affect the ability of the audited company to achieve the desired result. Such a nonconformity could be, for example, the absence of any evidence that support the fulfilling with the requirements of standards or guidelines. NC1 can refer to a document (absent or incomplete) or to the way the company operates.</p> <p>When a NC1 is found, the audited organisation needs to immediately perform a "Root cause analysis" where it is explained the cause that brought to the NC1.</p> <p>The method of closing the NC1 is established by the Lead Auditor, depending on the seriousness of the NC1:</p> <ul style="list-style-type: none"> - Through the submission of documents (of any type) that provide objective evidence of the closure of the nonconformity. - By means of a special audit it by the auditor to verify that the organization is operating in conformity with the requirement. <p>A nonconformity of this type must be closed within 3 months from its opening, and as long as a nonconformity of this type is open, no certificate can be issued in the case of first-time certification. In case of surveillance phase and the NC1 is not closed within 3 months, the certificate is suspended and the process of its withdrawal is started.</p>
<p>NC2</p>	<p>An NC2 is a non-serious nonconformity: It may refer to incomplete implementation of a procedure or only partial compliance with the requirements of one point of a standard.</p> <p>An NC2 does not seriously reduce the effectiveness of the management system, it only</p>



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	<p>reduces its ability to achieve the desired objectives to a sub-optimal level.</p> <p>An NC2 does not prevent the issuance, renewal of a certificate or the success of a surveillance.</p> <p>These types of nonconformities must, however, necessarily be checked during the next audit.</p> <p>The closure of an NC2 is achieved by showing to the auditor of the next audit objective evidence of its closure (a Root Cause Analysis is not necessary). If this evidence provided is not considered sufficient by the Lead Auditor, the NC2 becomes an NC1 and must go through the NC1 process, with the possibility of suspension of the certificate.</p>
<p>Opportunity</p>	<p>An opportunity is a slight discrepancy with the requirements of the standard. It can address both the documentation and operational portions.</p> <p>The actions taken by the organization with a view to capturing such opportunities identified by the auditor are reviewed and documented during the subsequent audit.</p> <p>The absence of such actions constitutes nonconformity with the "Continuous Improvement" principle, which is at the heart of all certification schemes. In this case, the improvement opportunity may become a NC2, which does not directly compromise the issuance or renewal of certification.</p> <p>The lead auditors should make every effort to resolve any differences of opinion and interpretation of requirements between the audit team and the customer in terms of audit evidence or findings.</p> <p>All different outstanding issues are documented in an audit report.</p>

Communication, management and closure of NC1 and NC2 are handled with the module F 9.0-06.

In "F 9.0-06 Nonconformities form" there are specific fields for the description of nonconformities, the acceptance (or deny) by the client, the corrections, identified causes and corrective actions proposed by the client for resolution of nonconformities within the deadline for submission and the check of effectiveness by the audit team.

Legal requirements:

The Certification Body considers a management system complying with a given standard as an added value to an organizational structure that complies with all legal constraints imposed by the country in which it operates.

For this principle, in the event that, during an ISO 9001, ISO 14001, ISO 45001, ISO 37001 or ISO 27001 audit, nonconformity with legislative obligations relevant to the certification scheme should arise, these would constitute NC1, and it prevents the issue or the decision of maintaining the certificate until their closure. The Audit team has the obligation to immediately communicate such nonconformities to the top management of the organization being audited. If the NC1 can be resolved within 3 months from its opening (according to the process stated in the table above "Nonconformities classification"), the Audit team can proceed with the audit. If the NC1 cannot be resolved, the lead auditor shall end the audit. In the latter case, the CB suspends the certificate. When the Audit team finds a NC2, it must immediately communicate such nonconformities to the client, too. In case of NC2, the audit can continue and its closure will be checked in the next audit (see table above "Nonconformities classification").



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The review process for handling nonconformities is explained by the lead auditor also during the closing meeting, as detailed below in this document.

Preparation of audit findings

The audit team meets before the closing meeting and it:

- reviews the objectives of the audit findings and any other appropriate information collected during the audit;
- agrees to the audit conclusions, considering the uncertainty associated with the audit process;
- determines the necessary follow-up;
- confirms the correctness of the audit programme or determine any necessary changes (e.g. scope, time or date of the audit, frequency of surveillance, audit team competence).

The audit closes with a formal closing session including the top management of the audited organization and possibly, with the managers or workers that will be audited.

The participants are recorded in the F 9.0-01 Participants list.

If the management system aims to comply with ISO 45001, according to IAF MD 22:2019, it is mandatory also for the following people to participate:

- the management legally responsible for OH&S;
- personnel responsible for monitoring employees' health;
- employees' representative(s) with responsibility for OH&S.

The audit team shall invite them and ensure their presence. The absence of one or more of those people needs a justification that shall be recorded.

In case of ISO 37001 certification, it is also necessary the presence of the person assigned to the anti-bribery compliance function.

The purpose of the meeting is to present audit findings, including recommendations on certification.

The presentation of nonconformities ensures that they are understood and that the deadline for submission of reply is clear.

The main elements of the closing meeting include:

- informing the client that the evidences gathered by the audit is based on sampling, and it can bring to some uncertainty;
- the method and timeframe for the review of the report, including the classification of audit findings;
- the review process for handling nonconformities, including any consequences relating to the status of the client's certification;
- deadline for submission of client plan for correction and corrective actions for all nonconformities;
- the office activities of Certification Body after the audit;
- information on the procedure for complaints and objections/appeals.

Understanding the nonconformities does not necessarily mean that they are accepted by the client.

The client can make questions and any diverging opinions regarding the findings or conclusions of the audit between the audit team and (if it's possible) the client should be discussed and resolved during the audit, otherwise they have to be resolved according to "MP 9.7 Complaints and appeals management".