

|                                       |  |                         |  |
|---------------------------------------|--|-------------------------|--|
| <b>A Mark Ratings Private Limited</b> |  | <b>Procedure Manual</b> |  |
| Section Name                          | <b>Procedure for Planning and Preparation of Audit</b> |                         |  |
| Section No.: <b>OP – 05</b>           | Issue No. 01   | Issue Date 10-09-2017   |  |
| Page 1 of 8                           | Rev. No. 02  | Rev. Date: 24-06-2023   |  |

## **Procedure for Planning and Preparation of Audit**

### **1.0 Purpose:**

To document, establish, implement and maintain the system for planning and preparation all types of audit in the certification cycle for client, in accordance with requirements ISO/IEC ISO/IEC 17021-1:2015, & ISO 17021-2:2016, 17021-3:2017, ISO 17021-10:2018, ISO 17021-9:2016, ISO 22003-1:2022, ISO 27006:2015, ISO 50003:2021, MD 9:2022, and other applicable international standards for certification bodies providing management system certification and ISO 19011.

### **2.0 Scope:**

This procedure is applicable to all types of audits initial, surveillance and re-certification in the certification cycle for a client, performed by AMRPL.

### **3.0 Responsibility:**

Scheme Manager

### **4.0 Procedure:**

#### **4.1. Audit program**

**4.1.1** AMRPL shall develop an audit program for the full certification cycle at the time of review of application, stage–1 and stage–2 to clearly identify the audit activities required to demonstrate that the client’s management system fulfills the requirements for certification to the selected standards or other normative standards.

**4.1.1**The audit program shall include a two stage initial audit (stage-1 & stage –2), surveillance audits at least in the first and second years and a re-certification audit in the third year prior to expiration of the current certification.

**4.1.2.** The three-year certification cycle begins with the date of decision on certification or re-certification by the certification panel.

**4.1.3.** The audit program and any adjustments to the audit program shall consider the following,

- (a) The size of the client organization to be audited
- (b) Scope and complexity of the management system
- (c) Products and processes

|                                       |  |                         |  |
|---------------------------------------|--|-------------------------|--|
| <b>A Mark Ratings Private Limited</b> |  | <b>Procedure Manual</b> |  |
| Section Name                          | <b>Procedure for Planning and Preparation of Audit</b> |                         |  |
| Section No.: <b>OP – 05</b>           | Issue No. 01   | Issue Date 10-09-2017   |  |
| Page 2 of 8                           | Rev. No. 02  | Rev. Date: 24-06-2023   |  |

(d) Demonstrated level of management system effectiveness

(e) Results of any previous audits.

(f) Verifiable Information on certification or other audits granted by other certification bodies.

## **4.2. Audit objective, scope and criteria**

**4.2.1.** AMRPL shall establish the objective for each audit and communicate the same to the audit team and the client organization through the audit plan **(AMRPL-FM-17 & 18)**

**4.2.2.** The audit objectives shall describe what is to be accomplished by the audit and shall include

- a) Determination of conformity of the client's management system or parts of it with the audit criteria
- b) Evaluation of the ability of the management system to ensure the client organization meets applicable statutory, regulatory and contractual requirements
- c) Evaluation of the effectiveness of the management system to ensure the client organization is continually meeting its specified objectives
- d) As applicable, identification of areas for potential improvement of the management system

**4.2.3.** The audit scope shall describe the extent and boundaries of the audit such as physical location, organizational units, activities and processes to be audited. Where the initial or re-certification process consists of more than one audit (e.g. covering different locations) the scope of an individual audit may not cover the full certification audit scope, but the totality of audits shall be consistent with the scope in the certification document.

**4.2.4.** The audit criteria shall be used as a reference against which conformity is determined and shall include

- a) The requirements of a defined normative document on management systems
- b) The defined processes and documentation of the management system developed by the client
- c) Applicable statutory and regulatory requirements applicable to the product or processes for the specific management system

## **4.3 Audit plan**

**4.3.1.** AMRPL shall make an audit plan **(AMRPL-FM-17 & 18)** for each audit , identified in the audit program, regarding the conduct and scheduling of the audit activities along with details

|                                       |  |                         |  |
|---------------------------------------|--|-------------------------|--|
| <b>A Mark Ratings Private Limited</b> |  | <b>Procedure Manual</b> |  |
| Section Name                          | <b>Procedure for Planning and Preparation of Audit</b> |                         |  |
| Section No.: <b>OP – 05</b>           | Issue No. 01   | Issue Date 10-09-2017   |  |
| Page 3 of 8                           | Rev. No. 02  | Rev. Date: 24-06-2023   |  |

of audit team members and their roles. The audit plan shall minimum contain the following information,

- (a) The audit objectives (AMRPL-FM-17 & 18)
- (b) Audit criteria and any reference documents (AMRPL-FM-17 & 18)
- (c) The audit scope, including identification of the organizational and functional units and processes to be audited, (AMRPL-FM-17 & 18)
- (d) The dates and the places where the on site audit are to be conducted, (AMRPL-FM-17 & 18)
- (e) The expected time and duration of on-site audit activities, including meetings with auditee's management and audit team meetings (AMRPL-FM-17 & 18)
- (f) The roles and responsibilities of the audit team and the accompanying persons (AMRPL-FM-17 & 18)
- (g) The allocation of appropriate resources to the critical areas of the audit (AMRPL-FM-17 & 18)
- (h) ,
  - (i) Identification of the auditee's representative for the audit (AMRPL-FM-17 & 18)
- (j) The working and the reporting language of the audit where this is different from the language of the auditor / and or the auditee (opening meeting).
- (k) The audit report topics (opening meeting)
- (l) Logistic arrangements (travel, on-site facilities etc.), (AMRPL-FM-17 & 18) & opening meeting)
- (m) Matters related to confidentiality (opening meeting)
- (n) Any audit follow up actions (opening meeting )
- (o) Where the client operates shifts, the activities that take place during shift working will be considered when developing the audit programme and audit plans.

**4.3.2.** The final audit plan is prepared by the certification manager based on the tentative audit plan prepared during stage-1 audit (OP-06).The certification manager shall seek further clarification from the auditor if required.

|                                       |  |                         |  |
|---------------------------------------|--|-------------------------|--|
| <b>A Mark Ratings Private Limited</b> |  | <b>Procedure Manual</b> |  |
| Section Name                          | <b>Procedure for Planning and Preparation of Audit</b> |                         |  |
| Section No.: <b>OP – 05</b>           | Issue No. 01   | Issue Date 10-09-2017   |  |
| Page 4 of 8                           | Rev. No. 02  | Rev. Date: 24-06-2023   |  |

**4.3.3. Communication of the audit plan:** The audit plan is sent to the client at least three days in advance .The date for audit is agreed upon with the client in advance.

**4.3.4. Communication regarding the audit team members.** Names of each member of the audit team is identified in the audit plan and when requested AMRPL shall further make available to the client the background information on the members of the audit team. The audit plan is sent to the client in advance, as stated above, for the client to object to the use of any particular auditor or technical expert. AMRPL shall reconstitute the team in response to a valid objection from the client.

**4.3.5.** The audit plan is also sent to the audit team members along with other documents identified in work instruction **WI-06**

**4.3.6.** The audit time required for each client for the specified management system is determined as per procedure OP-04

#### **4.4 Audit team Selection & Assignments**

**4.4.1** The audit team including the team leader taking into account the competence needed to achieve the objectives of the audit is identified at the time of application review (procedure QP-03) for certification and re-certification audit. For surveillance and special audits the team is selected when the date of the audit is confirmed with the client. The criteria used for selection is the same for all audits in a specific management system.

**4.4.1.1.** If there is only one auditor the auditor shall have the competence to perform the duties of an audit team leader applicable for the audit

**4.4.2** AMRPL shall consider the size and composition of the audit team based on the following,

- a) Audit objectives, scope, criteria and estimated time of the audit
- b) Whether the audit is combined, integrated or joint audit
- c) The overall competence of the audit team needed to achieve the objectives of the audit
- d) Certification requirements (including any applicable statutory, regulatory or contractual requirements
- e) Language and culture
- f) Whether the members of the audit team have previously audited the client's management system

**4.4.3.** While selecting the audit team for a specific assessment, AMRPL ensures that necessary knowledge and skills are present in the audit team. When assessment is being performed by a team of two or more auditors AMRPL ensures that at least one member of the team has the competence and knowledge about the technical area in which the client is seeking certification.

|                                       |  |                         |  |
|---------------------------------------|--|-------------------------|--|
| <b>A Mark Ratings Private Limited</b> |  | <b>Procedure Manual</b> |  |
| Section Name                          | <b>Procedure for Planning and Preparation of Audit</b> |                         |  |
| Section No.: <b>OP – 05</b>           | Issue No. 01   | Issue Date 10-09-2017   |  |
| Page 5 of 8                           | Rev. No. 02  | Rev. Date: 24-06-2023   |  |

**4.4.4.** The necessary knowledge and skills of the audit team leader and auditors may be supplemented by the technical experts, translators and interpreters who shall operate under the direction of an auditor. Where translators or interpreters are used they are selected such that they do not unduly influence the audit. The criteria for 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

**4.4.5.** AMRPL shall include the auditors- in -training in the audit team as participants, provided an auditor is appointed as an evaluator. The evaluator shall be competent to take over the duties and have the final responsibility for the activities and findings of the auditor-in-training

**4.4.6.** The audit team members are selected from the AMRPL’s panel of auditors and technical experts (**AMRPL-FM-015 & 015A**). These personnel are appointed as per the procedure defined in MP-12. The competence of the auditor / technical expert specific to a technical area and/ or to the requirements of a management system standard are determined based on the competence defined for each scope sector and / or management system standard as identified in **AMRPL-FM-086** (Knowledge & Skills Matrix)

**4.4.7.** AMRPL shall select the team leader for a specific audit from the list of persons identified as competent to perform as team leader. The team leader shall have the qualification and experience as defined in document **AMRPL-FM-086**

. Additionally the team leader shall have the ability to,

- (a) Assign to each member responsibility for auditing specific processes, functions, sites, areas or activities
- (b) Effective and the efficient use of the audit team as well as different roles and responsibilities of auditors, auditors-in-training, and technical experts
- (c) Changes to the work assignments as necessary as the audit progresses to ensure achievement of the audit objectives
- (d) Present the audit team in communication with the client and the auditee
- (e) Organize and direct audit team members
- (f) Provide direction and guidance to auditors- in -training, if applicable
- (g) Lead the audit team to reach the audit conclusions,
- (h) To prevent and resolve conflicts

|                                       |  |                         |  |
|---------------------------------------|--|-------------------------|--|
| <b>A Mark Ratings Private Limited</b> |  | <b>Procedure Manual</b> |  |
| Section Name                          | <b>Procedure for Planning and Preparation of Audit</b> |                         |  |
| Section No.: <b>OP – 05</b>           | Issue No. 01   | Issue Date 10-09-2017   |  |
| Page 6 of 8                           | Rev. No. 02  | Rev. Date: 24-06-2023   |  |

- (i) Prepare and complete the audit report

**4.4.8.** If there is only one auditor, he shall perform all applicable duties of an audit team leader. For surveillance audit it is not required that the auditor employed should be a team leader, but he shall at least have the ability to,

- (a) Conduct opening and closing meeting
- (b) Summarize and present audit findings to top management

**4.4.9.** To ensure continuity, one of team members from the stage-1 audit shall be present in the stage-2 audit. This will be adhered to the extent possible and any deviation will be recorded with justification.

#### **4.5 Document review**

AMRPL shall conduct document review during stage-1 audit as per procedure **OP-06**.

#### **4.6 Initial Audits**

AMRPL shall conduct initial audit as per documented procedure OP-06

#### **4.7 Surveillance Audit**

**4.7.1.** Surveillance audits shall be conducted at least once in a year at the client site to confirm that the Client's Management System continues to conform to the requirements of the standard to which it is certified. The first surveillance audit shall take place within twelve months from the last day of the stage –2 audit and failure to comply with this requirement will lead to suspension and withdrawal of certification.

**4.7.2** AMRPL shall conduct the surveillance audit as per documented procedure-**OP-08**

#### **4.8 Re-Certification Audit**

**4.8.1.** The purpose of re-certification audit is to confirm the continued conformity and effectiveness of the client's management system as a whole and its continued relevance and applicability for the scope of certification.

**4.8.2.** AMRPL shall conduct the re-certification audit at least 60 days in advance to the expiration of certification so that the client has time to implement corrective actions before the expiry of the certification

**4.8.3.** AMRPL shall conduct the re-certification audit as per documented procedure, **OP-09**.

|                                       |  |                         |  |
|---------------------------------------|--|-------------------------|--|
| <b>A Mark Ratings Private Limited</b> |  | <b>Procedure Manual</b> |  |
| Section Name                          | <b>Procedure for Planning and Preparation of Audit</b> |                         |  |
| Section No.: <b>OP – 05</b>           | Issue No. 01   | Issue Date 10-09-2017   |  |
| Page 7 of 8                           | Rev. No. 02  | Rev. Date: 24-06-2023   |  |

#### **4.9. Special Audits**

**4.9.1.** AMRPL shall conduct special audits under the following conditions,

- (a) Extension to the scope of certification already granted, on the request of client. This could be clubbed with routine surveillance audit.
- (b) To investigate complaints received by AMRPL about the client.
- (c) Follow up audit in case of suspension.
- (d) Follow up audit for Major non conformance reported in any of the audits namely, certification, surveillance and re-certification
- (e) Decision by certification panel on the review of audit reports, based on completeness and effectiveness of the audit

**4.9.2.** AMRPL shall conduct special audit as per documented procedure, **OP-07**.

#### **4.10. Multi-Site**

**4.10.1.** For multi-site the sampling of sites for audit is done as per **OP-22**, Procedure for Certification of a Multi-site Organization.

**4.10.2.** The auditor time for each site is determined based on the procedure **OP-04**, Procedure for determining auditor time.

#### **5.0 Records**

- (a) AMRPL-FM-015 & 015A – List of approved Auditor and Technical specialist
- (b) AMRPL-FM 017 & 018 – Audit Plan
- (c) AMRPL-FM-086 - Competency matrix
- (d) AMRPL-FM-005 Application review

#### **6.0 References**

- (a) OP-03-Procedure for application review, quotation & agreement
- (b) OP -04-Procedure for determining auditor time
- (c) OP -06- Procedure for initial audit
- (d) OP -07-Procedure for special audit
- (e) OP -08-Procedure for surveillance audit
- (f) OP -09-Procedure for re-certification audit
- (g) OP -12- Procedure for Determination of Competence
- (h) WI -02-Guidelines for competency of auditors
- (i) OP -22, Procedure for Certification of a Multi-site Organization

|                                       |  |                         |  |
|---------------------------------------|--|-------------------------|--|
| <b>A Mark Ratings Private Limited</b> |  | <b>Procedure Manual</b> |  |
| Section Name                          | <b>Procedure for Planning and Preparation of Audit</b> |                         |  |
| Section No.: <b>OP – 05</b>           | Issue No. 01   | Issue Date 10-09-2017   |  |
| Page 8 of 8                           | Rev. No. 02  | Rev. Date: 24-06-2023   |  |

(j) WI-06 Documents sent to auditors.