



# **THE QUALITY AUDITOR PRIMER**

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#### IV. AUDIT PREPARATION

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**OUR PLANS MISCARRY BECAUSE  
THEY HAVE NO AIM. WHEN A MAN  
DOES NOT KNOW WHAT HARBOR HE  
IS MAKING FOR, NO WIND IS THE  
RIGHT WIND.**

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**IV. AUDIT PREPARATION  
AUDIT PLANNING ELEMENTS**

## **Audit Preparation and Planning**

**Audit Preparation and Planning will be reviewed in the following major topic areas:**

- **Audit Planning Elements**
- **Audit Selection**
- **Document Review**
- **Audit Logistics**
- **Auditing Tools**
- **Auditing Strategies**
- **Audit Plan Communication**



**IV. AUDIT PREPARATION  
AUDIT PLANNING ELEMENTS**

## **Audit Planning Elements**

**Audits should be well planned, documented, formal and systematic. Audits should follow prescribed guidelines and have a clear definition of objectives and purpose.**

**The audit plan should include:**

- **The audit objectives**
- **The audit criteria and reference documents**
- **The audit scope**
- **The audit dates and places**
- **The expected times and durations**
- **The responsibilities of audit team members**
- **The allocation of resources to critical audit areas**

**The audit plan should be reviewed by the audit client and presented to the auditee before audit activities begin.**



**IV. AUDIT PREPARATION  
AUDIT PLANNING ELEMENTS**

## **Audit Authority**

**The internal or external entity that has the authority to initiate an audit must be identified.**

- **Positional or Organizational Authorities**
- **Policy Authority**
- **Contracts**
- **Regulatory Mandates**
- **Specifications and Document References**
- **Client**
- **Hierarchy**



**IV. AUDIT PREPARATION  
AUDIT PLANNING ELEMENTS**

## **Audit Purpose**

**Management must be able to rely on the skills of the auditor and the audit results in order to make decisions.**

**Before an audit can be effectively planned and performed, the purpose of that audit must be established. The client or audit authority is responsible for defining the scope of the audit.**

## **Audit Types**

**Knowledge of the applicable audit type is important in audit preparation.**



**IV. AUDIT PREPARATION  
AUDIT PLANNING ELEMENTS**

## **Audit Scope**

The scope helps to define the type of audit to be performed as well as the depth of the investigation. The scope should be established in a statement which will be communicated to the auditee, to the audit team, and be used in the audit report.

Establishing the scope is necessary for the audit planning. The auditors will tailor the checklist to cover those areas which are within the scope of the audit.

The resources committed to the audit should be sufficient to meet its intended scope and depth.

## **Audit Frequency**

The client determines the need to perform an audit. Within an organization, internal audits may be organized on a regular basis for management or business purposes.

Audit frequencies should be developed based on the importance of the activity to the audit organization.



**IV. AUDIT PREPARATION  
AUDIT PLANNING ELEMENTS**

## **Audit Resources**

**Third party auditors and some large companies have a permanent auditing staff on hand. Many companies have audit teams which form during the audit planning stage and disband upon audit completion.**

**The lead auditor must plan the audit such that the dates are agreeable to the auditee.**

**It is not uncommon for personnel outside of the quality function to be used in audits.**

**The lead auditor has the responsibility to balance the auditor's skills and experience against the audit requirements.**

**When audit noncompliance is detected, time, commitment, and financial investment are all required from the auditee.**

**The number and qualifications of auditors needed for an audit, is dependent upon the subject, purpose, scope and depth of the audit. From one to four auditors are typically used, and two or three auditors for a full system audit is generally considered effective.**



**IV. AUDIT PREPARATION  
AUDITOR SELECTION**

## **Audit Team Selection Criteria**

**ISO 19011-2002 suggests 40 hours of audit training and 20 days of audit experience for fully qualified external auditors.**

**Audit team members should be considered as potential lead auditors and be developed as such.**

**Trained auditors can be rotated for the performance of both internal and external audits.**

## **Auditor Credentials**

**While auditors and lead auditors are not required to be certified, certification is highly desirable. Certification allows greater assurance that this individual's training encompasses the principles and techniques necessary for good auditing practices.**



**IV. AUDIT PREPARATION  
AUDITOR SELECTION**

## **Lead Auditor Credentials**

**The lead auditor (audit team leader) must have extensive training covering the principles, applications, and conduct of auditing practices.**

**Building blocks necessary to develop a lead auditor are:**

- **Oral and written communication skills**
- **Interpersonal skills**
- **Honesty and integrity**
- **Organization and management skills**

## **Audit Team Accountability**

**Auditors must be independent of the function which is to be audited.**

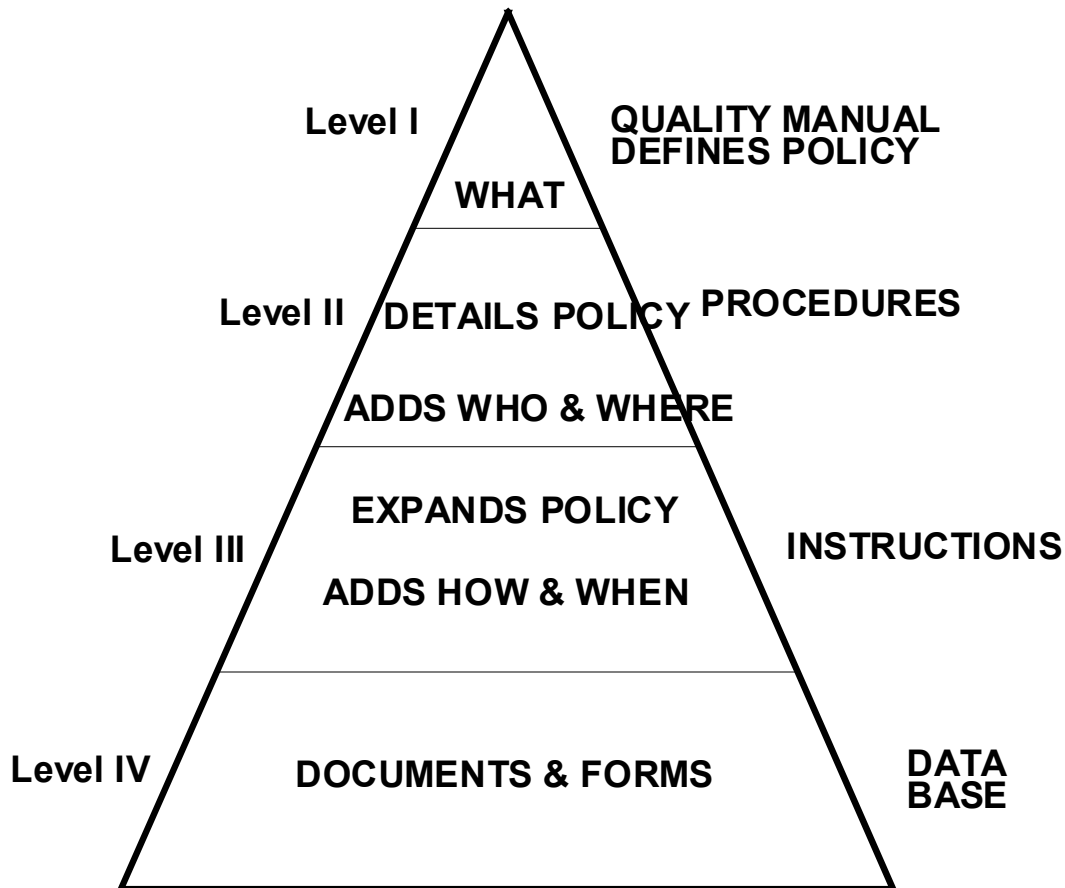
**The lead auditor is responsible and accountable for the conduct of the audit team during the performance of the audit, and for the validity of the audit report.**

**IV. AUDIT PREPARATION  
AUDIT DOCUMENT REVIEW**

## Authoritative Documents

**Audit checklist questions are prepared based on authoritative documents. Authoritative documents are the standards and audit guidelines against which adherence and compliance is compared.**

**The audit team leader may request from the auditee any quality manuals, standards, documents, or methods, which apply to the scope of the audit.**



**Figure 4.1 The Documentation Hierarchy**



**IV. AUDIT PREPARATION  
AUDIT DOCUMENT REVIEW**

## **Organizational Charts**

The organization chart is helpful in the preparation phase of the audit because it provides the name and/or position of individuals who may be helpful or necessary to the performance of the audit.

## **Information Appropriate to Needs**

To demonstrate a problem to auditee management, it is beneficial to have data which gives evidence that a problem exists, the extent of the problem, and the consequences which may result from the problem.

## **Prior Audit Information**

Audit teams should review previous audits for coverage, note areas of concern, and the acceptability of any resulting corrective actions.

A return visit is a good opportunity to verify that previously accepted corrective actions are still effective. Review checklists from the last audit for areas which were not covered during previous audits.



**IV. AUDIT PREPARATION  
AUDITING TOOLS**

## **Audit Logistics**

**The following logistics elements should be considered:**

- **Travel and accommodations arrangements**
- **Maps/Permits**
- **Internal audit physical layout detail**
- **Escorts and meeting areas**
- **Necessary safety equipment**



**IV. AUDIT PREPARATION  
AUDITING TOOLS**

## **Escort Responsibilities**

**The auditee management is responsible to provide escorts to accompany the auditors. Escorts are given the authority to:**

- **Provide cooperation and assistance**
- **Provide a central location for the audit**
- **Review the auditor's observations and findings**
- **Inform the auditors if there are proprietary or confidential areas**
- **Oversee that company safety rules, regulations, and practices are adhered to by the audit team**
- **Make any arrangements for auditee interviews, and arrange requested meetings**
- **Escorts act as company liaisons**
- **Convey areas of concern to the auditee management**