



# **ISO 9001 INTERNAL AUDITING PRIMER**

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**I. INTERNAL AUDITING INTRODUCTION**

**I AM NOT YOUNG ENOUGH TO  
KNOW EVERYTHING.**

**JAMES M. BARRIE**



## I. INTERNAL AUDITING INTRODUCTION

# Internal Auditing Introduction

**Internal auditing introduction is presented in the following topic areas:**

- **Congratulations**
- **Audit humor**
- **Primer purpose**
- **Primer scope**
- **Internal audit benefits**
- **Purposes of internal audits**
- **Importance of internal audits**
- **Progress checks**
- **This Primer's approach**
- **ISO 9001 and ISO 19011**
- **Three phases of internal audits**
- **The nine auditing steps**
- **Progress checks**



**I. INTERNAL AUDITING INTRODUCTION  
CONGRATULATIONS**

## **Congratulations**

**Being an internal auditor is a big job! Congratulations are in order because someone has recognized that you have some of the most desirable characteristics needed to be an auditor. Examples of these desirable characteristics are the ability to:**

- **Learn new concepts**
- **Possess knowledge and communication skills**
- **Reflect fairness in judgements**
- **Communicate and deal effectively with others**

**You should be proud of your role in your company's ISO 9001 program.**



**I. INTERNAL AUDITING INTRODUCTION  
AUDIT HUMOR**

## **Audit Humor**

**It is said that an audit begins with two lies -- The first one is when the auditor says, "I'm here to help."**

**The second lie is when the auditee says, "We're glad you are here."**

**Many years of experience indicate that a properly performed audit is truly the most helpful activity in managing a company. It provides management with information about the quality system's adequacy, suitability, and effectiveness, while leading to continuous improvement.**

**If the auditor keeps in mind that his job truly is to help, the auditing process becomes useful to all. As the auditing function grows strong, management will look forward to the benefits of being audited.**



I. INTERNAL AUDITING INTRODUCTION  
PRIMER PURPOSE

## Primer Purpose

The purpose of this *Primer* is to serve as an all inclusive training manual for individuals who will be an integral part of a company's ISO 9001 internal auditing program.

This *Primer* also provides guidance in implementing an integrated internal auditing program. It covers the requirements for:

- The ISO 9001 company
- The internal auditing department
- Internal auditors
- All other personnel who have relevant roles

Relevant personnel include:

- Clients
- The lead auditor
- Auditors
- Escorts
- Auditees
- Department managers



I. INTERNAL AUDITING INTRODUCTION  
PRIMER SCOPE

## **Primer Scope**

**This *Primer* is a comprehensive guide and includes all of the needs and requirements of an internal auditing program for an ISO 9001 compliant company.**

**Many relevant ISO standards are discussed along with the benefit of using them as tools in internal auditing.**

**The skills of the auditor and the lead auditor are covered along with their roles and responsibilities. This Primer covers the roles and responsibilities of all internal audit parties.**



**I. INTERNAL AUDITING INTRODUCTION  
INTERNAL AUDIT BENEFITS**

## **Internal Audit Benefits**

Listed below are some of the major internal audit benefits:

- **Internal audits are a valuable improvement tool.**
- **Internal audits help to determine the organization's compliance to the established quality system.**
- **Internal audits help determine the effectiveness of the quality system.**
- **Internal audits help to determine the adequacy of the quality system.**
- **Internal audits help to uncover areas that need improvements.**
- **Internal audits measure products and processes and verify contractual requirements and corrective actions.**
- **Internal audits provide a record of the state of an organization, and can be used to trend its progress.**



**I. INTERNAL AUDITING INTRODUCTION  
PURPOSES & IMPORTANCE OF INTERNAL AUDITS**

## **Purposes of Internal Audits**

**Internal audits provide management feedback and awareness about their operations.**

**Internal audits establish and verify measurements for benchmarking.**

**Internal audits are performed for industry compliance.**

**Internal audits are performed to meet the requirements for registration or certification, as with the ISO 9001 standard.**

**Internal audits are used to prepare for audits by people from outside your organization, such as customers, governmental agencies, and registrars.**



**I. INTERNAL AUDITING INTRODUCTION  
PURPOSES & IMPORTANCE OF INTERNAL AUDITS**

## **Importance of Internal Audits**

**Internal audits are important because they are the feedback loop in the quality system that keeps management informed about the organization's compliance with the documented system.**

**Management uses their knowledge of the organization's compliance to plan corrective measures and to establish new goals and objectives.**

**The organization has chosen the ISO 9001 standard as the baseline quality system for your company. ISO 9001 is an integrated standard that establishes the minimum process requirements for a quality management system.**



**I. INTERNAL AUDITING INTRODUCTION  
PROGRESS CHECKS**

## **Progress Checks**

**1.1 An internal auditor should be selected because:**

- A. He/she has desirable auditor characteristics**
- B. He/she has a flexible schedule**
- C. He/she can make things happen**
- D. He/she is a person the company can spare**

**1.2 The purpose of this Primer is to:**

- A. Provide a company with a reference manual**
- B. Provide a knowledge base for auditing**
- C. Define how to answer audit questions**
- D. Determine the number of trained internal auditors**

**Answers: 1.1 A, 1.2 B**



**I. INTERNAL AUDITING INTRODUCTION  
PROGRESS CHECKS**

## **Progress Checks (Continued)**

**1.3 Relevant personnel directly involved in the audit process include:**

- A. The registrar**
- B. The stockholders**
- C. The auditee**
- D. The community**

**1.4 Internal audit results are used to:**

- A. Provide a record of the organization's current status**
- B. Get undesirable supervisors fired**
- C. Generate a basis for disciplinary action**
- D. Provide the auditor a vehicle for recognition**

**1.5 Internal audits are important for all of the following reasons EXCEPT:**

- A. They measure the compliance to established procedures**
- B. They determine who is to blame for something wrong**
- C. They identify areas that need improvement**
- D. They improve business effectiveness**

**Answers: 1.3 C, 1.4 A, 1.5 B**



I. INTERNAL AUDITING INTRODUCTION  
PRIMER APPROACH

## **This Primer's Approach**

This *Primer* approaches ISO 9001 internal auditing requirements with a great belief that an individual will learn and enjoy the experience more when they participate in the process.

It is suggested that in addition to this text, each student should have access to the applicable ISO 9000, 9001, 9004, and 19011 standards.

It is assumed that your company has existing documentation. It is strongly recommended that the student use his/her company's documentation for auditing reviews, checklists, and compliance.



**I. INTERNAL AUDITING INTRODUCTION  
ISO 9001 & ISO 19011**

## **ISO 9001 and ISO 19011**

The ISO 9001 standard requires an organization to perform internal audits as defined in the applicable clause of the standard. It contains specific internal auditing requirements. Additionally, ISO has written a general auditing guideline, called ISO 19011. The guidance provided in ISO 19011 is beneficial to people performing internal auditing. ISO 19011 is discussed in Section IV of this Primer.

Although both of these standards address auditing, there are no company requirements contained in ISO 19011. ISO 9001 has requirements which are not contained in ISO 19011. ISO 19011 does not require:

- Procedures
- Corrective actions (follow-up audits)
- Management reviews



I. INTERNAL AUDITING INTRODUCTION  
ISO 9001 & ISO 19011

## **ISO 9001 and ISO 19011 (Continued)**

**ISO 9001 requires the previous activities as part of the auditing process because it correctly assumes that an organization has written standard procedures. It also assumes that an organization will implement corrective action to eliminate any nonconformities. Finally, it assumes that your organization will report the results to top management through management reviews. Management needs to know the level of compliance and noncompliance within the system in order to implement needed changes.**

**This *Primer* focuses on the internal auditing requirements of the ISO 9001 standard, and specifically, the requirements of the internal audit clause.**



**I. INTERNAL AUDITING INTRODUCTION  
THREE MAJOR PHASES OF INTERNAL AUDITS**

## **Three Major Phases of Internal Audits**

**Most books segregate the auditing process into three separate activities. Different books give the three phases different names. Some are:**

- **Pre-audit, audit, and post-audit activities**
- **Preparation, performance, and follow-up**
- **Planning, performance, and reporting**
- **Adequacy review, implementation review, and post-audit closure**

**The three major phases can be presented and defined as preparation, audit activities, and post-audit activities.**



I. INTERNAL AUDITING INTRODUCTION  
THREE MAJOR PHASES OF INTERNAL AUDITS

## **Three Major Phases (Continued)**

### **Preparation**

Preparation, pre-audit, and planning activities are the planning steps that are done at the auditor's work area. This step determines if the area to be audited has documentation that complies with the standard. Some companies call this a "Desk Audit."

### **Audit Activities**

The audit activities (performance) are performed at the audit site. These activities are the most visible to those being audited. The auditor evaluates the work area for compliance by sampling records and activities. The auditor then documents the objective evidence.

### **Post-Audit Activities**

Post-audit activities consist of the things (additional verification, follow-up audits, etc.) that are done after the audit at the auditor's work area.



**I. INTERNAL AUDITING INTRODUCTION  
NINE AUDITING STEPS**

## **The Nine Auditing Steps**

In order to develop a more in-depth understanding of the audit process, this Primer takes the three major audit activities and subdivides them into a nine-step audit process. Audit management is also facilitated by being able to plan the nine steps, assign responsibility, and then track progress by generating a project plan.

### **Pre-Audit Activities**

- 1. Preparation**
- 2. Planning**

### **Audit Activities**

- 3. Opening meeting**
- 4. Conducting the audit**
- 5. Closing meeting**

### **Post-Audit Activities**

- 6. The audit report**
- 7. Management review**
- 8. Corrective action**
- 9. Follow-up (corrective action verification) audits**