	BHUTAN STANDARDS BUREAU MANAGEMENT SYSTEMS CERTIFICATION SCHEME	MANAGEMENT SYSTEM PROCEDURES
DOC: BSB MSCS-P 9.2-01	ISSUE: 02	11 August 2017

PROCEDURE FOR PLANNING AUDITS

1. PURPOSE

This procedure is to ensure a systematic planning of audits of management systems operated by the clients under MSCS.

2. SCOPE

The procedure applies to 2 stage initial audits, surveillance audit, recertification audit and any special audits.

3. DEFINITIONS

3.1. Audit- A systematic, independent and documented process for obtaining audit evidence and evaluating it objectively to determine the extent to which audit criteria are fulfilled

3.2 Auditor- A person with the demonstrated personal attributes and competence and to conduct an audit.

3.3 Audit programme- A set of one or more audits planned for a specific time frame and directed towards a specific purpose. An audit programme includes all activities necessary for planning, organizing and conducting the audits.

3.4 Audit plan- Description of the activities and arrangements for an audit.

3.5 Audit team- One or more auditors conducting an audit, supported if needed by technical experts. One auditor of the audit team is appointed as the audit team leader.

3.6 Technical expert- A person who provides specific knowledge or expertise to the audit team such as specific knowledge or expertise relates to the organization, the process or activity to be audited, or language or culture.


4. RESPONSIBILITIES

4.1. Head, MSCS - is ultimately responsible for planning of all of audits.

4.2 Team Leader- is responsible for planning individual audits.

4.3 DCO- is responsible for maintaining proper records.


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5. PROCEDURE

Clause No	Task	Responsibility	Related Documents
5.1	Ensure that an audit plan is established for each audit identified in the audit programme	Head MSCS	MSCS-P9.1-01
5.2	Determining audit objectives, scope and criteria	Head MSCS	
5.2.1	a) MSCS determines audit objectives and establish them after discussion with the client	Head MSCS	MSCS-F9.2-07
5.2.2	b) Describe what is to be accomplished by the audit and include the following: a) determination of the conformity of the client's management system with audit criteria, b) evaluation of client ability to meets applicable statutory, regulatory and contractual requirements; c) evaluation of the effectiveness of continually meeting the specified objectives; d) identify areas for potential improvement	Head MSCS	
5.2.3	Ensure audit scope describes the extent and boundaries of the audit, such as physical locations, organizational units, activities and processes to be audited	Team Leader / Head MSCS	
5.2.4	Ensure that audit criteria is used as a reference against which conformity is determined, and include: the requirements of a defined management systems standards, • the defined processes and documentation developed by the client.	Team Leader Head MSCS	MSCS-F9.2-07
5.3	Preparing the audit plan	Team Leader	MSCS-G9.2-02
5.3.1	The audit plan be appropriate to the objectives and the scope of the audit and at least include or refer to the following: a) the audit objectives; b) the audit criteria; c) the audit scope; d) the dates and sites e) the expected time and duration of on-site audit	Head MSCS	MSCS-F9.2-07 MSCS-F9.2-11

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	activities, f) the roles and responsibilities of the audit team members and accompanying persons.		
5.5	Audit team selection and assignments		
5.5.1	Select competent auditors to conduct audits. Define the process for selecting and appointing the audit team, including the audit team leader, taking into account the competence needed to achieve the objectives of the audit.	Head MSCS	MSCS-P7.2-01 MSCS-P7.2-02
5.5.2	If there is only one auditor, the auditor shall have the competence to perform the duties of an audit team leader applicable for that audit.	Head MSCS	MSCS-P7.2-01
5.5.3	In deciding the size and composition of the audit team, consideration is given to the following: a) audit objectives, scope, criteria and estimated time of the audit; b) whether the audit is a combined, integrated or joint audit; c) the overall competence of the audit team needed to achieve the objectives of the audit; d) certification requirements; e) language and culture; f) whether the members of the audit team have previously audited the client's management system.	Head MSCS	MSCS-F7.2-02
5.5.4	When necessary, knowledge and skills of the audit team may be supplemented by technical experts, translators and criteria for the selection of technical experts are determined on a case-by-case basis the scope of the audit.	Head MSCS	MSCS-P7.2-02
5.5.5	Auditors-in-training may be included in the audit team as participants and performamane is evaluated by the team leader	Head MSCS	
5.5.6	Assign responsibility in consultation with the audit team to each team member for auditing specific processes, functions, sites, areas or activities taking into account the need for competence.	Team Leader	

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5.5.7	Changes to the work assignments may be made as the audit progresses to ensure achievement of the audit objectives.	Team Leader	
5.5.8	Ensure Declaration of Independence forms for team members have been signed and are on file.	Head MSCS	MSCS-F4.6-01 MSCS-F7.3-04
5.6	Determining audit time		
5.6.1	MSCS has documented procedures for determining audit time for each client to plan and accomplish a complete and effective audit.	Head MSCS	MSCS-P9.2-02
5.6.2	The audit time determined and the justification given are recorded considering the following aspects: a) the requirements of the management system standard; b) size and complexity; c) technological and regulatory context; d) any outsourcing of any activities included in the scope of the management system; e) the results of any prior audits; f) number of sites and multi-site considerations; g) the risks associated with the products, processes or activities ; h) when audits are combined, joint or integrated. Specific criteria established for a specific certification scheme	Head MSCS/Lead Auditor	MSCS-P9.2-04
5.6.3	The time spent by any team member that is not assigned as an auditor such as technical experts, translators, interpreters, observers and auditors-in-training are not counted for establishing audit time.	Head MSCS	
5.7	Multi-site sampling		
5.7.1	For multi-site sampling for the audit of a client's management system covering the same activity in various locations, GSB MSCS has developed a sampling programme to ensure proper audit and documenting rationale for the sampling plan taking into consideration IAF guidelines.	Head MSCS	MSCS-G9.1-01
5.8	Communication of audit team tasks		
5.8.1	The tasks assigned to each member of the audit team are communicated to the client for its action, any inconsistencies between the client's policy, objectives		MSCS-F9.2-09

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	and targets and the results		
5.9	Communication concerning audit team members		
5.9.1	provide the name of and, when requested, background information on each member of the audit team, with sufficient time for the client to object to the appointment of any particular auditor or technical expert and for the reconstitution of the team in response to any valid objection.	Head MSCS	MSCS-F9.2-10
5.10	Communication of audit plan		
5.10.1	The audit plan is communicated and the dates of the audit are agreed upon, in advance, with the client organization.	Head MSCS	MSCS-F9.2-07 MSCS-F9.2-11
5.10.2	The client shall confirm their agreement to the plan either by phone or in writing to the Team Leader or HMSCS.	Head MSCS	

6. REFERENCES

DOC: MSCS-G7.2-01 Guideline on criteria for personnel for auditing
DOC: MSCS-P9.2-02 Procedure for calculating man days for different audits.
DOC: MSCS-G7.3-01 Guidelines on Criteria for Sub-contractor for auditing
DOC: MSCS-G9.2-02 Guidelines for audit time scales estimation
DOC: MSCS-G9.2-03 Guidelines for selection of audit team
DOC: MSCS-P9.2-03 Procedure for initial certification audit- stage 1
DOC: MSCS-P9.2-04 Procedure for initial certification audit- stage 2
DOC: MSCS-F7.2-02 Evaluation and selection of personnel for auditing
DOC: MSCS-F7.3-04 Confidentiality statement from Sub-Contracted personnel
DOC: MSCS-F9.2-09 Nomination of team leader/audit team
DOC: MSCS-F9.2-10 Intimation to the applicant of the audit team and audit dates.
DOC: MSCS-F9.2-11 Audit plan for stage 2 Initial audit

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