



Inter American Accreditation Cooperation

Procedure for Internal Audits

CLASSIFICATION

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AVAILABILITY

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Procedure for Internal Audits

1. Purpose

This document describes the procedure that IAAC shall follow to perform an internal audit of the IAAC management system which includes the MLA management process.

2. Reference Documents

- IAAC Quality Manual and associated policy and procedures documents.
- Applicable IAF and ILAC documents, including A1 and A2.

3. Scope of Internal Audit

The Internal audit shall cover activities of the IAAC MLA Committee and MLA Group, and of the IAAC Secretariat, regarding the MLA Management process and the IAAC management system, as determined by the Chair in consultation with the Executive Committee.

4. Internal Audit Teams

The internal audit shall be conducted by a team leader and, if necessary, team members.

4.1. Qualification of Internal Audit Team Leaders and Members

- 4.1.1. An internal audit team leader shall be a qualified peer evaluation team leader or a qualified peer evaluation team member who has participated as a team member in a peer evaluation of an accreditation body.
- 4.1.2. An internal audit team member (if any) shall be a qualified peer evaluation team member.

4.2. Designation of Internal Audit Teams

- 4.2.1. The team leader of each internal audit shall be designated by the IAAC Chair.
- 4.2.2. One or more team members (if determined to be necessary) of each internal audit shall be designated by the IAAC Secretary, in consultation with the team leader.
- 4.2.3. Neither the team leader nor the team member shall evaluate the activities which he/she was responsible for implementing in IAAC.



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5. Implementation of Internal Audits

5.1. Frequency of Internal Audits

5.1.1. The internal audit shall be conducted at appropriate intervals determined upon review of the latest audit results by the IAAC Chair in consultation with the Executive Committee.

5.2. Preparation of Internal Audits

5.2.1. The team leader shall determine the dates of the internal audit in consultation with the team member(s) (if any), and with the agreement of the auditees.

5.2.2. The team leader shall ensure that copies of the current IAAC documentation and other related documentation are available to the team member(s) one month in advance of the internal audit.

5.2.3. The team leader shall prepare, in consultation with those persons involved in the audit process, a detailed internal audit plan approved by the IAAC Chair or his/her designee.

Content of the Audit Plan

The Team leader shall prepare an audit plan that contains as a minimum:

- The objective
- The scope
- The date and place
- The names of the Team leader and team member (if any)
- The requirements and documents to be considered.
- If necessary, identification of IAAC personnel that will be involved with particular audit activities.

The team leader shall send the audit plan to the IAAC Secretariat at least 2 weeks in advance of the audit.

5.3. Execution of Internal Audits

5.3.1. The team leader shall check the relevant records against the IAAC MLA Policies and Procedures and related documents, including peer evaluation reports, relevant meeting resolutions and/or minutes, etc.

5.3.2. The audit shall be conducted during a meeting with the IAAC Secretary and the IAAC Quality Manager, or by electronic means. If an electronic audit is conducted, the team leader may consult either by e-mail or by telephone as appropriate.

5.3.3. IAAC may reimburse the employer of the team leader and each team member (if any) for the travel and per diem expenses incurred in executing the internal audit, as agreed in advance.



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5.4. Internal Audit Reports

- 5.4.1. The team leader shall prepare a written draft summary on its main findings and observations. Observations and non-conformities shall be stated with reference to the specific clauses of the relevant documents. A verbal report or a copy of the draft summary shall be given to the IAAC representatives at the closing meeting at the end of the visit. The team leader shall give the IAAC representatives an opportunity to comment on and discuss the team's findings and clear up any misunderstandings that may have arisen. The summary shall be signed by the team leader and member(s) if any, and the IAAC representatives.
- 5.4.2. After the visit the team leader shall complete the internal audit report and forward it to the IAAC Chair and to the IAAC Secretary within 30 days.
- 5.4.3. The IAAC Chair in consultation with the Executive Committee and other committees as appropriate shall review the report and prepare a proposed corrective action plan to improve the operation of the IAAC management system which includes the MLA management system. The IAAC Chair shall submit the report and the proposed corrective action plan with his or her comments to the Executive Committee members and to the internal audit team in a maximum period of 60 days for assurance that the plan would resolve all nonconformities.

5.5. Internal Audit Reviews and Follow up Activities

- 5.5.1. The Executive Committee shall review the internal audit report and the internal audit team's response to the corrective action plan, and approve the corrective action plan at its next scheduled meeting.
- 5.5.2. The IAAC Chair shall ensure the effective implementation of any corrective action, in consultation with the internal audit team leader's findings on implementation.
- 5.5.3. The IAAC Chair shall report the results of implementation to the Executive Committee Members during its next scheduled meeting.