Procedure for Internal Audits and Management Review

CLASSIFICATION

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AVAILABILITY

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Procedure for Internal Audits and Management Review

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
- The IAAC Executive Committee (EC), shall follow to perform a management review of the IAAC management system, and consider opportunities for improvement of the system

2. Reference Documents

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

3. Internal Audit

3.1. 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 Management Committee Chair in consultation with the Executive Committee.

3.2. Internal Audit Teams

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

3.3. Qualification of Internal Audit Team Leaders and Members

3.3.1. An internal audit team member 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.

3.4. Designation of Internal Audit Teams

3.4.1. The team leader of each internal audit shall be designated by the IAAC Chair.

3.4.2. 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.

3.4.3. Neither the team leader nor the team member shall evaluate the activities which he/she was responsible for implementing in IAAC.

3.5. Frequency of Internal Audits

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

3.6. Preparation of Internal Audits

3.6.1. 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.

3.6.2. 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.

3.6.3. The team leader shall prepare, in consultation with those persons involved in the audit process, a detailed internal audit plan approved by the Management Committee Chair.

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 and the IAAC Quality Manager at least 2 weeks in advance of the audit. The IAAC Secretariat shall ensure that the agreed audit plan is available for the persons involved in the audit process one week in advance of the audit.

3.7. Execution of Internal Audits

3.7.1. 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.

3.7.2. 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.

3.7.3. 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.

3.8. Internal Audit Reports

3.8.1. 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 and shall be recorded on FM 021 IAAC Internal Audit Findings Form. 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.

3.8.2. After the visit the team leader shall complete the internal audit report and forward it to the IAAC Quality Manager and to the IAAC Secretary within 30 days.

3.8.3. The IAAC Quality Manager in consultation with the Committee Chairs 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 Quality Manager 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.

3.9. Internal Audit Reviews and Follow up Activities

3.9.1. 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.

3.9.2. The IAAC Quality Manager shall ensure the effective implementation of any corrective action, in consultation with the internal audit team leader's findings on implementation.

3.9.3. The IAAC Quality Manager shall report the results of implementation to the Executive Committee Members during its next scheduled meeting.

4. Management Review

The management review is responsibility of the IAAC EC. The EC designates the IAAC Chair to perform the Management Review. The IAAC Chair will receive input from the Committee Chairs, the Treasurer, and other IAAC members, as required.

4.1. The management review shall include the following matters:

-Review of progress on previous IAAC General Assembly resolutions,
-Review of progress on IAAC Strategic Plan Objectives,
-Review of previous management review reports to determine if corrective actions and improvement actions are being effectively implemented,
-Reports from the Chairs of the IAAC Committees,
-Review of the IAAC financial affairs,
-Appeals and complaints,
-Internal audit results,
-Outcome of IAF/ILAC evaluations of IAAC, when applicable,
-Additional IAAC documents to be revised or issued as deemed necessary, by the IAAC Chair, and/or the Chair of each IAAC Committee, and
-Changes in IAF/ILAC documents, as applicable.

4.2. **Management review expected output shall include actions related to;**

a) Improvement of the management system and its processes;
b) Improvement of MLA process and extensions of the MLA scope;
c) Need for resources, and
d) Define or redefine policies, goals and objectives.

4.3. **Frequency of Management Review**

The management review shall be conducted at intervals of no more than 12 months.

4.4. **Management Review Outcome and Distribution.**

4.4.1. The IAAC Secretary shall complete a detailed draft Management Review Report to document the matters that were considered, as described in item 4.1.

4.4.2. The IAAC Secretary shall distribute the draft report to the EC members prior to the next EC meeting.

4.4.3. EC members shall have the opportunity to submit comments on the Draft Report which shall be discussed either during the Executive Committee meeting or via e-mail.

4.5. Approval and records

4.4.4. The Management Review Report shall be approved by the Executive Committee in the form of an Executive Committee Resolution, or according to IAAC balloting rules.

4.4.5. After approval by the EC, the IAAC Secretary shall distribute the final Management Review report to the EC members and file it in the Secretariat´s archives.

4.4.6. The IAAC Secretary shall submit a copy of the Management Review report to the General Assembly for ratification of any action items contained in the report via email ballot.

If required, the General Assembly may request the Executive Committee to carry out additional actions resulting from the Management Review.