The audit report is the property of the audit client. The audit team members and all report recipients should respect and maintain the confidentiality of the report.

6.7   Completing the audit

The audit is completed when all activities described in the audit plan have been carried out and the approved audit report has been distributed.

Documents pertaining to the audit should be retained or destroyed by agreement between the participating parties and in accordance with audit programme procedures and applicable statutory, regulatory and contractual requirements.

Unless required by law, the audit team and those responsible for managing the audit programme should not disclose the contents of documents, any other information obtained during the audit, or the audit report, to any other party without the explicit approval of the audit client and, where appropriate, the approval of the auditee. If disclosure of the contents of an audit document is required, the audit client and auditee should be informed as soon as possible.

6.8   Conducting audit follow-up

The conclusions of the audit may indicate the need for corrective, preventive or improvement actions, as applicable. Such actions are usually decided and undertaken by the auditee within an agreed timeframe and are not considered to be part of the audit. The auditee should keep the audit client informed of the status of these actions.

The completion and effectiveness of corrective action should be verified. This verification may be part of a subsequent audit.

The audit programme may specify follow-up by members of the audit team, which adds value by using their expertise. In such cases, care should be taken to maintain independence in subsequent audit activities.

7   Competence and evaluation of auditors

7.1   General

Confidence and reliance in the audit process depends on the competence of those conducting the audit. This competence is based on the demonstration of

⎯ the personal attributes described in 7.2, and

⎯ the ability to apply the knowledge and skills described in 7.3 gained through the education, work experience, auditor training and audit experience described in 7.4.

This concept of competence of auditors is illustrated in Figure 4. Some of the knowledge and skills described in 7.3 are common to auditors of quality and environmental management systems, and some are specific to auditors of the individual disciplines.

Auditors develop, maintain and improve their competence through continual professional development and regular participation in audits (see 7.5).

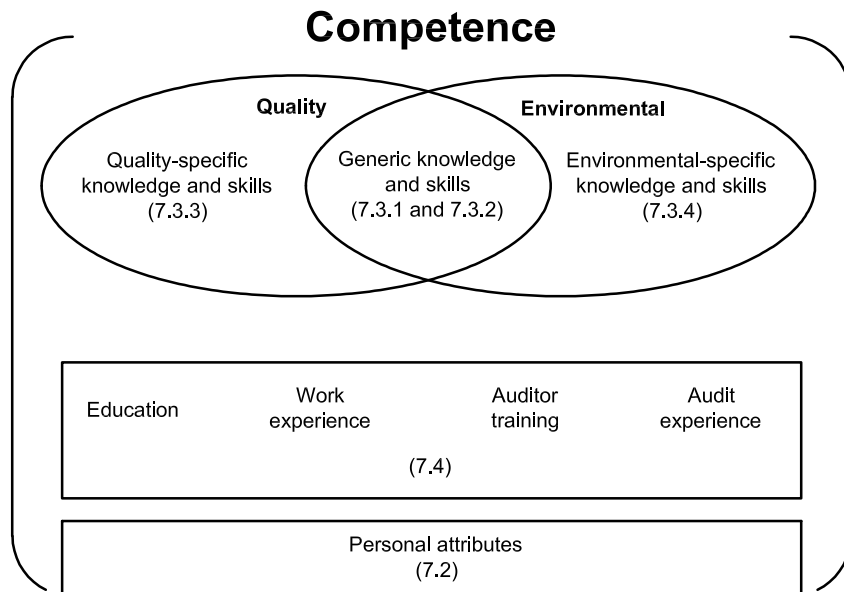A process for evaluating auditors and audit team leaders is described in 7.6.

Competence

Figure 4 — Concept of competence

7.2 Personal attributes

Auditors should possess personal attributes to enable them to act in accordance with the principles of auditing described in clause 4.

An auditor should be:

a) ethical, i.e. fair, truthful, sincere, honest and discreet;

b) open-minded, i.e. willing to consider alternative ideas or points of view;

c) diplomatic, i.e. tactful in dealing with people;

d) observant, i.e. actively aware of physical surroundings and activities;

e) perceptive, i.e. instinctively aware of and able to understand situations;

f) versatile, i.e. adjusts readily to different situations;

g) tenacious, i.e. persistent, focused on achieving objectives;

h) decisive, i.e. reaches timely conclusions based on logical reasoning and analysis; and

i) self-reliant, i.e. acts and functions independently while interacting effectively with others.

7.3 Knowledge and skills

7.3.1 Generic knowledge and skills of quality management system and environmental management system auditors

Auditors should have knowledge and skills in the following areas.

a) Audit principles, procedures and techniques: to enable the auditor to apply those appropriate to different audits and ensure that audits are conducted in a consistent and systematic manner. An auditor should be able

— to apply audit principles, procedures and techniques,

— to plan and organize the work effectively,

— to conduct the audit within the agreed time schedule,

— to prioritize and focus on matters of significance,

— to collect information through effective interviewing, listening, observing and reviewing documents, records and data,

— to understand the appropriateness and consequences of using sampling techniques for auditing,

— to verify the accuracy of collected information,

— to confirm the sufficiency and appropriateness of audit evidence to support audit findings and conclusions,

— to assess those factors that can affect the reliability of the audit findings and conclusions,

— to use work documents to record audit activities,

— to prepare audit reports,

— to maintain the confidentiality and security of information, and

— to communicate effectively, either through personal linguistic skills or through an interpreter.

b) Management system and reference documents: to enable the auditor to comprehend the scope of the audit and apply audit criteria. Knowledge and skills in this area should cover

— the application of management systems to different organizations,

— interaction between the components of the management system,

— quality or environmental management system standards, applicable procedures or other management system documents used as audit criteria,

— recognizing differences between and priority of the reference documents,

— application of the reference documents to different audit situations, and

— information systems and technology for, authorization, security, distribution and control of documents, data and records.

c) Organizational situations: to enable the auditor to comprehend the organization's operational context. Knowledge and skills in this area should cover

— organizational size, structure, functions and relationships,

— general business processes and related terminology, and

— cultural and social customs of the auditee.

d) Applicable laws, regulations and other requirements relevant to the discipline: to enable the auditor to work within, and be aware of, the requirements that apply to the organization being audited. Knowledge and skills in this area should cover

— local, regional and national codes, laws and regulations,

— contracts and agreements,

— international treaties and conventions, and

— other requirements to which the organization subscribes.

7.3.2 Generic knowledge and skills of audit team leaders

Audit team leaders should have additional knowledge and skills in audit leadership to facilitate the efficient and effective conduct of the audit. An audit team leader should be able

— to plan the audit and make effective use of resources during the audit,

— to represent the audit team in communications with the audit client and auditee,

— to organize and direct audit team members,

— to provide direction and guidance to auditors-in-training,

— to lead the audit team to reach the audit conclusions,

— to prevent and resolve conflicts, and

— to prepare and complete the audit report.

7.3.3 Specific knowledge and skills of quality management system auditors

Quality management system auditors should have knowledge and skills in the following areas.

a) Quality-related methods and techniques: to enable the auditor to examine quality management systems and to generate appropriate audit findings and conclusions. Knowledge and skills in this area should cover

— quality terminology,

— quality management principles and their application, and

— quality management tools and their application (for example statistical process control, failure mode and effect analysis, etc.).

b) Processes and products, including services: to enable the auditor to comprehend the technological context in which the audit is being conducted. Knowledge and skills in this area should cover

— sector-specific terminology,

— technical characteristics of processes and products, including services, and

— sector-specific processes and practices.

7.3.4 Specific knowledge and skills of environmental management system auditors

Environmental management system auditors should have knowledge and skills in the following areas.

a) Environmental management methods and techniques: to enable the auditor to examine environmental management systems and to generate appropriate audit findings and conclusions. Knowledge and skills in this area should cover

— environmental terminology,

— environmental management principles and their application, and

— environmental management tools (such as environmental aspect/impact evaluation, life cycle assessment, environmental performance evaluation, etc.).

b) Environmental science and technology: to enable the auditor to comprehend the fundamental relationships between human activities and the environment. Knowledge and skills in this area should cover

— the impact of human activities on the environment,

— interaction of ecosystems,

— environmental media (e.g. air, water, land),

— management of natural resources (e.g. fossil fuels, water, flora and fauna), and

— general methods of environmental protection.

c) Technical and environmental aspects of operations: to enable the auditor to comprehend the interaction of the auditee's activities, products, services and operations with the environment. Knowledge and skills in this area should cover

— sector-specific terminology,

— environmental aspects and impacts,

— methods for evaluating the significance of environmental aspects,

— critical characteristics of operational processes, products and services,

— monitoring and measurement techniques, and

— technologies for the prevention of pollution.

7.4 Education, work experience, auditor training and audit experience

7.4.1 Auditors

Auditors should have the following education, work experience, auditor training and audit experience.

a) They should have completed an education sufficient to acquire the knowledge and skills described in 7.3.

b) They should have work experience that contributes to the development of the knowledge and skills described in 7.3.3 and 7.3.4. This work experience should be in a technical, managerial or professional position involving the exercise of judgement, problem solving, and communication with other managerial or professional personnel, peers, customers and/or other interested parties.

Part of the work experience should be in a position where the activities undertaken contribute to the development of knowledge and skills in

— the quality management field for quality management system auditors, and

— the environmental management field for environmental management system auditors.

c)   They should have completed auditor training that contributes to the development of the knowledge and skills described in 7.3.1 as well as in 7.3.3 and 7.3.4. This training may be provided by the person's own organization or by an external organization.

d)   They should have audit experience in the activities described in clause 6. This experience should have been gained under the direction and guidance of an auditor who is competent as an audit team leader in the same discipline.

NOTE   The extent of direction and guidance (here and in 7.4.2, 7.4.3 and Table1) needed during an audit is at the discretion of those assigned the responsibility for managing the audit programme and the audit team leader. The provision of direction and guidance does not imply constant supervision and does not require someone to be assigned solely to the task.

7.4.2   Audit team leaders

An audit team leader should have acquired additional audit experience to develop the knowledge and skills described in 7.3.2. This additional experience should have been gained while acting in the role of an audit team leader under the direction and guidance of another auditor who is competent as an audit team leader.

7.4.3   Auditors who audit both quality and environmental management systems

Quality management system or environmental management system auditors who wish to become auditors in the second discipline

a)   should have the training and work experience needed to acquire the knowledge and skills for the second discipline, and

b)   should have conducted audits covering the management system in the second discipline under the direction and guidance of an auditor who is competent as an audit team leader in the second discipline.

An audit team leader in one discipline should meet the above recommendations to become an audit team leader in the second discipline.

7.4.4   Levels of education, work experience, auditor training and audit experience

Organizations should establish the levels of the education, work experience, auditor training and audit experience an auditor needs to gain the knowledge and skills appropriate to the audit programme by applying Steps 1 and 2 of the evaluation process described in 7.6.2.

Experience has shown that the levels given in Table 1 are appropriate for auditors conducting certification or similar audits. Depending on the audit programme, higher or lower levels may be appropriate.

Table 1 — Example of levels of education, work experience, auditor training and audit experience for auditors conducting certification or similar audits

Parameter	Auditor	Auditor in both disciplines	Audit team leader
Education	Secondary education (see Note 1)	Same as for auditor	Same as for auditor
Total work experience	5 years (see Note 2)	Same as for auditor	Same as for auditor
Work experience in quality or environmental management field	At least 2 years of the total 5 years	2 years in the second discipline (see Note 3)	Same as for auditor
Auditor training	40 h of audit training	24 h of training in the second discipline (see Note 4)	Same as for auditor
Audit experience	Four complete audits for a total of at least 20 days of audit experience as an auditor-in-training under the direction and guidance of an auditor competent as an audit team leader (see Note 5). The audits should be completed within the last three consecutive years	Three complete audits for a total of at least 15 days of audit experience in the second discipline under the direction and guidance of an auditor competent as an audit team leader in the second discipline (see Note 5). The audits should be completed within the last two consecutive years	Three complete audits for a total of at least 15 days of audit experience acting in the role of an audit team leader under the direction and guidance of an auditor competent as an audit team leader (see Note 5). The audits should be completed within the last two consecutive years

NOTE 1   Secondary education is that part of the national educational system that comes after the primary or elementary stage, but that is completed prior to entrance to a university or similar educational institution.

NOTE 2   The number of years of work experience may be reduced by 1 year if the person has completed appropriate post-secondary education.

NOTE 3   The work experience in the second discipline may be concurrent with the work experience in the first discipline.

NOTE 4   The training in the second discipline is to acquire knowledge of the relevant standards, laws, regulations, principles, methods and techniques.

NOTE 5   A complete audit is an audit covering all of the steps described in 6.3 to 6.6. The overall audit experience should cover the entire management system standard.

7.5   Maintenance and improvement of competence

7.5.1   Continual professional development

Continual professional development is concerned with the maintenance and improvement of knowledge, skills and personal attributes. This can be achieved through means such as additional work experience, training, private study, coaching, attendance at meetings, seminars and conferences or other relevant activities. Auditors should demonstrate their continual professional development.

The continual professional development activities should take into account changes in the needs of the individual and the organization, the practice of auditing, standards and other requirements.

7.5.2   Maintenance of auditing ability

Auditors should maintain and demonstrate their auditing ability through regular participation in audits of quality and/or environmental management systems.