

Internal Audit Procedure

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Content

1.	Introduction	5
1.1	Objective	5
1.2	Scope	5
1.3	Glossary of Terms	5
2.	Responsibility	5
3.	Procedure	5
4.	Reference	6

1. Introduction

1.1 Objective

This procedure applies to ISMS internal audits conducted within SGA.

1.2 Scope

The scope of this procedure will apply as per the scope of ISMS.

1.3 Glossary of Terms

Terms	Description
Dy.MR	Deputy Management Representative
ISMS	Information Security Management System
MR	Management Representative
MRM	Management Review Meeting
SGA	SG Analytics Pvt. Ltd.

2. Responsibility

MR is responsible for facilitating internal audits as per this procedure.

3. Procedure

1. MR shall facilitate internal audit at least once in one year
2. MR shall ensure that the interval between two consecutive audits is not more than 12 months or not less than 6 months
3. Internal audit shall be outsourced to external organization. The auditor(s) assigned by the organization must be certified ISO 27001 Lead Auditors
4. Scope of audit will match the scope of ISMS (refer, ISMS Scope_Policy Statement)
5. Criteria for internal audit will be to evaluate the ISMS implemented by SGA against ISO 27001:2013 standard & ISO 9001:2015
6. Objectives for the internal audit will be as follows:
 - a. To confirm that the ISMS conforms to the ISO 27001:2013 standard,
 - b. To evaluate the implementation, including performance measurement of ISMS, and
 - c. To confirm that the ISMS is capable of meeting the organization's ISMS policy and objectives.
7. Each internal audit shall follow the following sequence of activities:
 - a. Opening Meeting: A short meeting conducted among the auditor and the auditees to confirm the audit plan. Attendance of participants during this meeting shall be recorded
 - b. Internal Audit: Onsite audit activity performed by the auditor in which audit evidences are collected by the auditor through interviews, observations, review of documents and records; in order to evaluate extent to which the organization's system conforms to ISMS requirements. The audit findings shall be duly documented

- c. Closing Meeting: A meeting conducted by the internal auditor with management and auditees to report the audit findings and audit conclusions. Attendance of participants during this meeting shall be recorded
8. The auditor shall submit a documented report of audit findings within 7 working days of the conclusion of the audit
9. The audit report shall be discussed during the next immediate MRM
10. MR shall ensure that the auditees have initiated appropriate actions on the non-conformities reported in the audit report. Further to this, the MR shall check the completion of these actions as per the timelines provided by the auditees
11. During the next audit, the internal auditors shall validate if these actions were effective to close the non-conformities reported. The results of this validation shall be documented within that audit report.

4. Reference

None