

## EXAMPLE – Procedure MS-3 - Internal Audit

### 1 People and Purpose

This procedure applies to the IMS Manager and Auditors. It specifies how to do Internal Audits. This procedure satisfies requirements specified in Section 9.2 of ISO 9001, ISO 27001 and ISO 22301.

### 2 IMS Manager and Auditors

The Chief Executive Officer (CEO) appoints the IMS Manager and Auditors and authorises training to enable them to do internal audits, of the Integrated Management System (IMS).

### 3 Procedure

#### 3-1 Schedule of Audits

The IMS Manager specifies a schedule of audits for a period of 3 years or less.

#### 3-2 Plan for each Audit

The IMS Manager or an auditor audits against one or more procedure(s) and/or specific parts of one or more standard(s). Many procedures are interdependent, so an auditor can audit against the procedures in various different combinations, such as the following.

- (1) Individual procedures, to investigate how effectively employees perform specific job functions;
- (2) Job functions that comprise a related sequence to assess if the procedures provide an appropriate and effective sequence of operations.

Marketing and Sales  
Sales and Production & Implementation  
Production & Implementation and HelpDesk Support

- (3) Teams to assess the effectiveness of a team as a whole and the interaction of the different procedures.

Research & Development  
Marketing  
Sales  
Production & Implementation  
HelpDesk Support

The IMS Manager specifies the plan for each audit.

#### 3-3 Who does the Audits

An auditor cannot audit any job function or business activity in which the auditor is involved.

The IMS Manager cannot audit any aspect of the management and administration of the IMS.

<b>NOTE</b> A Subject Matter Expert (SME) may assist an auditor.
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### 3-4 Form

The following form is used to record the results of audits.

#### Form 3 – Audit Findings Report

### 3-5 Audit Findings

- (1) The auditor records the findings on an Audit Findings Report form, including the following:

The procedure(s) and/or clause(s) of standard(s);  
The evidence examined;  
The outcome.

- (2) The auditor gives the Audit Findings Report to the IMS Manager.

### 3-6 Corrective and Preventive Action

- (1) If the audit reveals a non-conformity, noted as **NC** on the Audit Findings Report, the auditor or IMS Manager initiates the following procedure.

#### Procedure MS-4 – Response to Non-Conformity or Incident

- (2) If the audit reveals a potential non-conformity, noted as **PNC** on the Audit Findings Report, the auditor or IMS Manager initiates the following procedure.

#### Procedure MS-6 – Preventive Action

### 3-7 Observations

The findings of an audit may contain observations, noted as **Obs.** on the Audit Findings Report.

An observation is an issue that is not an actual or potential non-conformity but may require one or more changes and/or additions, to any procedures, work instructions, documents or records etc.

### 3-8 Completion

The auditor or IMS Manager signs the Audit Findings Report form after any required (corrective or preventive) actions are completed.

### 3-9 IMS Review Meeting

The IMS Manager reports all audits to the IMS Review Meetings.

Refer to the following procedure.

#### Procedure MS-5 – IMS Review Meeting