

Creating an Effective Internal Auditing Program

The goals of an internal audit program must be two-fold: a) Assess quality system compliance and b) Identify opportunities for continual improvement.

Internal audits should be well planned and employ various auditing techniques appropriate for the procedures and processes being evaluated. The audit plan should be sufficiently comprehensive to evaluate the full operation and quality system for industry, customer, and internal requirements. Ideally the audit plan will consider past results and potential risks to the business and product when planning for audit frequency and duration. Consideration should be given to internal auditor selection and training. The most effective audits are process oriented and engage an open evaluation at all levels in the organization. Of the 8 ISO 9000 (base requirements) elements, an effective internal audit is most important in creating a culture of discipline. Management, internal auditors, and those being audited need to believe in this approach – and act accordingly. Employees must not be criticized or chastised for internal audit findings. Each finding is an opportunity for improvement.

Decide on an auditing approach

Choose different auditing approaches that are appropriate for the situation.

a) Use a checklist

A checklist provides structure for the audit and ensures that all appropriate areas are included. It serves as a useful communication device during the audit. It is one place to record data, observations, comments and evidence.

b) Use a process auditing approach

To perform an effective process audit, the auditor must understand the process and know the requirements the process must meet.

c) Use an element-by-element approach

This is most applicable for auditing compliance to a set of requirements or a standard. The internal

auditor can review the document element by element to verify compliance.

d) Internal staff audit

Each staff person shall conduct an audit in their area based on the procedures they use in their job role.

e) Establish a corrective action reporting system

All issues or mistakes should be recorded and resolved for implementation.

Continual improvement

Your internal audit program will uncover many things about your company – its policies and procedures and compliance. It is important to make maximum use of the data your program uncovers. This is also a way of identifying preventive actions to support continual improvement efforts.

The internal audit data and culture

Management review of the data is essential and should be done in a constructive manner. If there are no findings, management must question the validity of the results as this is an unlikely outcome. It is Management's responsibility to lead a culture to ease the fear amongst employees who do not want to share findings. This can be done through reassurance and positive actions.

Benefits

In the long-term, the company and the employees have an improved system with fewer mistakes and non-compliances. Fixing cost, time and money, which can be recuperated through an effective internal auditing program.

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