TECHNICAL SPECIFICATION

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Conformity assessment — Requirements and recommendations for content of a third-party audit report on management systems

Évaluation de la conformité — Exigences et recommandations pour le contenu d'un rapport d'audit tierce partie de systèmes de management

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Foreword

ISO (the International Organization for Standardization) is a worldwide federation of national standards bodies (ISO member bodies). The work of preparing International Standards is normally carried out through ISO technical committees. Each member body interested in a subject for which a technical committee has been established has the right to be represented on that committee. International organizations, governmental and non-governmental, in liaison with ISO, also take part in the work. ISO collaborates closely with the International Electrotechnical Commission (IEC) on all matters of electrotechnical standardization.

International Standards are drafted in accordance with the rules given in the ISO/IEC Directives, Part 2.

The main task of technical committees is to prepare International Standards. Draft International Standards adopted by the technical committees are circulated to the member bodies for voting. Publication as an International Standard requires approval by at least 75 % of the member bodies casting a vote.

In other circumstances, particularly when there is an urgent market requirement for such documents, a technical committee may decide to publish other types of document:

— an ISO Publicly Available Specification (ISO/PAS) represents an agreement between technical experts in an ISO working group and is accepted for publication if it is approved by more than 50 % of the members of the parent committee casting a vote;

— an ISO Technical Specification (ISO/TS) represents an agreement between the members of a technical committee and is accepted for publication if it is approved by 2/3 of the members of the committee casting a vote.

An ISO/PAS or ISO/TS is reviewed after three years in order to decide whether it will be confirmed for a further three years, revised to become an International Standard, or withdrawn. If the ISO/PAS or ISO/TS is confirmed, it is reviewed again after a further three years, at which time it must either be transformed into an International Standard or be withdrawn.

Attention is drawn to the possibility that some of the elements of this document may be the subject of patent rights. ISO shall not be held responsible for identifying any or all such patent rights.

ISO/TS 17022 was prepared by the ISO *Committee on conformity assessment* (CASCO).

It was circulated for voting to the national bodies of both ISO and IEC, and was approved by both organizations.

Introduction

This Technical Specification contains requirements and recommendations for the content of a third-party management system certification audit report that meets the needs and expectations of interested parties (audit clients, certification bodies, accreditation bodies and other potential users).

This Technical Specification has been developed to achieve a basic level of consistency and information in the content of third-party management system certification audit reports, thus increasing the credibility in the work of the audit team and certification process.

Although the audit client and the certification body are the primary users of the audit report, the content of audit reports are required to satisfy the needs of other interested parties. The following are examples of other possible users or interested parties of the information contained in audit reports:

— accreditation body;

— regulatory authority;

— scheme owner.

The audit report is intended to provide the information necessary to satisfy the needs of interested parties.

In this regard an interested party might need to know, amongst other things, the following:

a) whether the management system conforms to the specified requirements;

b) any nonconformities and areas of concern;

c) any opportunities for improvement;

d) any strengths and weaknesses;

e) information for future audit planning;

f) areas that require follow-up;

g) additional information required for a decision regarding certification.

In this Technical Specification, the following verbal forms are used:

— “shall” indicates a requirement;

— “should” indicates a recommendation;

— “may” indicates a permission;

— “can” indicates a possibility or a capability.

Further details can be found in the ISO/IEC Directives, Part 2.

Conformity assessment — Requirements and recommendations for content of a third-party audit report on management systems

1 Scope

This Technical Specification contains requirements and recommendations to be addressed in a third-party management system certification audit report based on the relevant requirements in ISO/IEC 17021.

2 Normative references

The following referenced documents are indispensable for the application of this document. For dated references, only the edition cited applies. For undated references, the latest edition of the referenced document (including any amendments) applies.

ISO/IEC 17000, *Conformity assessment — Vocabulary and general principles*

ISO/IEC 17021:2011, *Conformity assessment — Requirements for bodies providing audit and certification of management systems*

3 Terms and definitions

For the purposes of this document, the terms and definitions given in ISO/IEC 17000, ISO/IEC 17021 and the following apply.

3.1
nonconformity
non-fulfilment of a requirement

[ISO 9000:2005, definition 3.6.2]

4 Audit report

4.1 Requirements contained in ISO/IEC 17021

ISO/IEC 17021:2011, 9.1.10.2, states that the audit team leader shall ensure that the audit report is prepared and shall be responsible for its content. The audit report shall provide an accurate, concise and clear record of the audit to enable an informed certification decision to be made, and shall include or refer to the following:

a) identification of the certification body;

b) the name and address of the client and the client's management representative;

c) the type of audit (e.g. initial, surveillance or recertification audit) (see 4.2.2);

d) the audit criteria (see 4.2.3);

e) the audit objectives;

f) the audit scope, particularly identification of the organizational or functional units or processes audited and the time of the audit (see 4.2.4);

g) identification of the audit team leader, audit team members and any accompanying persons (see 4.2.5);

h) the dates and places where the audit activities (on-site or off-site) were conducted (see 4.2.6);

i) audit findings, evidence and conclusions, consistent with the requirements of the type of audit (see 4.2.7);

j) any unresolved issues, if identified (see 4.2.8).

4.2 Supplementary requirements and recommendations

4.2.1 General

The requirements and recommendations contained in 4.2.2 to 4.2.10 are supplementary to the requirements in ISO/IEC 17021 (see 4.1) and they are not exclusive, meaning that the audit report can include further information.

4.2.2 Type of audit

4.2.2.1 The audit report shall identify the type of audit [e.g. initial (stages 1 and 2), surveillance or recertification audit, and special audits (see ISO/IEC 17021:2011, 9.5, for further information)].

4.2.2.2 The audit report should state, where applicable, whether it is a joint, combined, or integrated audit (see ISO/IEC 17021:2011, 3.4, Notes 1 to 6).

4.2.3 Audit criteria

The audit report shall identify the normative documents of the management systems (e.g. ISO 9001) against which the management system of the organization is being audited. Other documents used during the audit can be mentioned where applicable.

4.2.4 Audit scope

4.2.4.1 The audit report shall describe the extent and boundaries of the scope of the audit, such as physical locations, organizational units, activities and processes audited.

4.2.4.2 The audit report shall describe any exclusions concerning the areas or activities not covered during the audit.

4.2.4.3 The audit report should indicate any deviation in audit time from the audit plan.

4.2.5 Identification of the audit team

The audit report shall identify the audit team leader, audit team members and any accompanying persons (e.g. guides, observers, translators).

4.2.6 Dates and places of the audit (on-site or off-site)

4.2.6.1 The audit report shall indicate the date(s), the sites visited and the type of activity audited at each site. The audit report shall distinguish between permanent sites and temporary sites.

4.2.6.2 The audit report should identify any adverse conditions (e.g. power outage, fire, flood) specifically related to the condition of the sites affecting the auditing activities.

4.2.7 Audit findings, evidence and conclusions

4.2.7.1 The audit report shall indicate whether the audit objectives have been met (see ISO/IEC 17021:2011, 9.1.2.2.2, for further information).

4.2.7.2 When there are changes to the audit objectives, audit scope or audit criteria (e.g. physical locations, organizational units, activities and processes), they shall be recorded.

4.2.7.3 The audit report shall indicate significant changes, if any, that affect the management system of the client organization since the last audit took place.

4.2.7.4 The audit report shall contain the audit findings summarizing conformity and detailing nonconformity and its supporting audit evidence to enable an informed certification decision to be made or the certification to be maintained (see ISO/IEC 17021:2011, 9.1.9.6.1, for further information).

4.2.7.5 The audit report shall contain or make reference to the nonconformities and areas of concern.

4.2.7.6 Any nonconformity statement in the audit report shall be a clear detailed record of the finding, in order to give the client a proper description of the facts.

4.2.7.7 The nonconformity statement in the audit report shall include all necessary references to facilitate determination of an appropriate correction and corrective action. Objective evidence (documentary and non-documentary) of the nonconformity shall be referenced (e.g. in documents, drawings, test reports, lack of evidence of competence). The nonconformity statement shall furthermore include the following:

a) reference to the requirement(s) not met;

b) statement of the nonconformity;

c) objective evidence on which the nonconformity is based;

d) where relevant, reference to the document from which there has been deviation (e.g. specification, rule, instruction, drawing).

4.2.7.8 The audit report shall include a statement on the effectiveness of the client's management system. The statement on management system effectiveness can address the following:

a) the activities of the organization within the scope of certification, and the appropriateness for its certification scope;

b) the analysis, understanding and identification of the needs and expectations of interested parties relevant for the applicable normative document;

c) the objectives of the management system for meeting requirements of interested parties and applicable statutory/regulatory requirements;

d) the determination and the management of the processes needed to achieve the expected outcomes;

e) the availability of resources necessary to support the operation and monitoring of these processes;

f) monitoring and controlling of the defined process characteristics;