



INTERNAL AUDIT : GENERAL PRINCIPLES FOR ORGANISATION AND PERFORMANCE

The only valid versions of the documents of the BELAC management system are those available from the internet website.

English translation for information only.
Versions in French and Dutch remain the authoritative documents.

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HISTORY OF THE DOCUMENT

Revision and Date of approval	Reason for revision	Scope of the revision
0 draft 1-30.10.2002 CC 20.11.2002	This document replaces documents OBE A020, BELTEST P 13 and BELCERT BCT-P 26. Draft version for EA evaluation	Full revision due to the merge of the documents but no significant modification of the content
0 CC (21.11.2002)	Update of format and lay-out	Full document
1 Secretariat	Update of format and lay-out	Full document
2 CC 18.05.2006	Revision following the implementation of the R.D BELAC: limited amendments without significant influence on the basis principles. The part related to management review is no longer presented in this document.	Full document
3 Secretariat 27.06.2014	Definitions Audit content	Chapter 3 Point 5.3
4 CC 03.05.2016	Full revision	Full document
5 Secretariat 02.05.2017	Editorial changes without any significant impact on the content	Full document
6 CC 19.04.2018	To include the issue of management of competence as a formal objective for the internal audit .	Point 3

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INTERNAL AUDIT

1. AIMS OF THE DOCUMENT AND REFERENCES TO STANDARDS

This document aims to describe the general principles for the organization and performance of the internal audit of the BELAC management system, as described in ISO/IEC 17011.

2. RECIPIENTS

With follow-up of modifications:

- Members of the Co-ordination Commission
- Members of the Accreditation Board
- Members of the Accreditation Secretariat

Without follow-up of modifications:

- Any external request

3. AIMS OF THE INTERNAL AUDIT

BELAC organizes an internal audit of all its activities in order

- to ascertain that all elements of its management system are systematically implemented and keep adapted to the evolution of the needs;
- to ensure that its management methods to demonstrate the competence of the personnel involved in the accreditation process are effective;
- to check the adequacy of the provisions of the management system with relation to the BELAC aims and in particular the compliance to the requirements of international standards and relevant guidelines, for the whole scope of its accreditation activities.

4. IMPLEMENTATION

4.1. Audit criteria

The audit criteria are derived from the following documents:

- the Regulation EC 765/2008;
- the standard ISO/IEC 17011;
- the accreditation standards applicable to the accredited bodies;
- the documents published by EA, ILAC, IAF and FALB applicable in the framework of the international multilateral agreements BELAC is signatory to;
- the transposition in Belgian legislation of the above-mentioned requirements;
- the documents of the BELAC management system.

4.2. Planning and content of the internal audit

4.2.1. Regular internal audits

The internal audit is performed at least once a year, whenever felt necessary in the form of successive partial evaluations.

The internal audit shall cover all elements included in the internal audit criteria, with specific attention paid for the content of the documentation and/or the implementation of the documented provisions, at the organisational level and for all accreditation programs.

Each internal audit includes a review of the efficiency of the actions taken with respect to the findings raised during the previous internal audit.

The planning of the internal audit activities is expected to cover all elements within a 3 years cycle; each annual audit shall include at least the evaluation of some aspects of the documentation and of the implementation in the daily practice, at the organisational level and for one or more accreditation programs.

The activities included in the program of each annual audit are selected based on the following priorities:

- a critical element to be checked during each internal audit;
- an element that has been the subject of non-conformities during the previous audit or that requires specific attention;
- an element of the management system that has been the subject of a significant change since the previous audit.

A detailed program is developed for each annual audit.

The rolling 3 years plan is reconsidered and if necessary adapted based on the outcome of each annual audit.

Responsibilities:

- preparation of the internal audit plan: the Quality Manager
- approval of the internal audit plan: the BELAC managing Director

4.2.2. Complementary internal audits

Complementary to the regular evaluations, it may from time to time be necessary to undertake a total or partial evaluation, initially not planned, for example:

- in the case where a serious or repeated non conformity has been detected during the regular checks of management activities;
- following a complaint or appeal that casts doubt on the adequacy or efficiency of the management system provisions;
- following a significant modification in either the quality system, the accreditation criteria or the accreditation procedure.

Responsibilities:

- proposal of complementary internal audit: the Quality Manager
- approval of the organisation of a complementary internal audit: the BELAC Managing Director

4.3. Evaluation team

The internal auditors are selected in function of the elements to be evaluated ; they will demonstrate competence with the audit criteria, have knowledge in the management of an accreditation body and in the BELAC management system and be familiar with assessment methodology.

In order to maintain the confidentiality of the information related to the accreditation files, internal auditors are selected exclusively amongst the BELAC permanent staff or the members of the Accreditation Board who, considering their position, have access to all relevant documents.

The members of the BELAC permanent staff who act as internal auditors may not be appointed for the evaluation of activities they are directly responsible for.

The internal audit tasks performed by auditors who do not belong to the BELAC permanent personnel are compensated at the same rate as BELAC assessors.

Responsibilities:

- Proposal of composition of the audit team: the Quality Manager
- Approval of the audit team: the BELAC Managing Director

4.4. Audit findings

At the end of each (partial) internal audit, the internal auditor writes a report that includes at least:

- the identity of the assessor(s);
- the date(s) of the evaluation;
- the activities under evaluation and the reference to the partial reports
- details of the findings with a proposal for classification (see under 4.5.1) and positive aspects.

The report shall be made available to the quality manager at the latest one month after the last day of the (partial) internal audit .

In case the internal auditor - during the internal audit – identifies a finding that may need to be considered as critical (see 4.5.1), he/she informs immediately the quality manager.

4.5. Handling of the findings

4.5.1. Classification of findings

Findings raised during the internal audit are classified into 4 categories:

a) Critical non-conformity:

A failure to take into account or to implement an accreditation requirement which results in the validity of an accreditation being questioned.

b) Non-conformity type 1:

A failure to implement an accreditation requirement or the provisions of the BELAC management system

c) Non-conformity type 2:

An occasional non-conformity , confined to a certain activity or a non-conformity with no immediate effect on either the overall quality of the activities or the efficiency of the management system.

A large number of type B non-conformities relating to the same item may reveal a serious deficiency in the management system; in this event, a type 1 or critical non-conformity should be raised.

d) Point for improvement:

Element of the management system or of the operation of BELAC that could be reconsidered in order to improve the general performance level. A point of improvement is not considered as a non-conformity.

4.5.2. Handling of findings

The quality manager, in cooperation with the BELAC direction, classifies the findings

4.5.2.1. Handling of non-conformities

Each identified non-conformity is the subject of a detailed analysis and of actions that include:

- a root-cause and extent analysis;
- an action plan defining
 - o an immediate correction, whenever relevant ;
 - o a corrective action aiming to prevent recurrence, whenever relevant

A person is appointed to ensure the follow-up of each non-conformity, in cooperation with the Quality Manager. The target dates for closing the non-conformities are defined.

Except based on documented motivation, non-conformities are expected to be closed

- within 2 months following the identification of a critical non-conformity;
- within 6 months following the identification of a type 1 non-conformity;
- before the next internal audit for the type 2 non-conformities.

Each internal audit includes a review of the efficiency of the actions taken with respect to the findings raised during the previous internal audit.

4.5.2.2. Points for improvement

The points for improvement identified during an internal audit are dealt with together with the actions related to the general organisation and the management system.

4.6. Final report

A synthesis report is drafted by the quality manager after each internal audit, on the basis of the partial reports of the auditors.

The final report also includes a general evaluation of the efficiency of the actions related to the findings raised after the previous audit.

The audit report and any possibly associated documents will be kept as archive for a minimum period of 7 years.

4.7. Communication of the conclusions of the internal audit

The conclusions of the internal audit are presented to the Coordination Commission as part of the management system review.
