

How to audit top management processes

Recognizing that the auditing of top management is a sensitive issue, this document provides guidance for this category of auditing.

Auditors should involve top management in the audit, i.e. invite them to opening and closing meetings, allow sufficient time in the audit plan for interviewing top managers, discuss audit findings directly with them, seek evidence of their commitment etc. It is important to change the focus of attention from just the quality manager to the top management of the organization. The auditor should consider top management activities to be processes, and should audit them accordingly.

Planning stage

The auditor needs to identify top management processes and:

- understand the organization and its management structure by reviewing information such as organization charts, annual reports, business plans, company profiles, press releases, websites
- make provision on the audit plan for gathering relevant information regarding top management commitment, directly from and by interviewing top management
- understand the culture of the organization and its top management, in order to determine its impact on the audit plan – and make appropriate adjustments
- take a professional approach to the auditor's own appearance by determining the dress code of the organization
- plan the timing of the top management interview to ensure convenience and punctuality

An auditor with limited auditing experience should not be assigned to interview top management.

Conducting the audit

Common methods of evaluating top management commitment are:

1. Interviews with top management - the auditor can, by utilizing business terminology appropriate for the top management, ask relevant questions that:
 - Seek to obtain evidence of top management's awareness of and commitment to quality and its relevance to the organization's overall objectives and management system
 - establish evidence of conformity to the ISO 9001 requirements for management responsibility
2. Collecting and corroborating evidence - the auditor/audit team should be constantly looking for opportunities to corroborate the answers received from top management when interviewed. This includes:
 - the availability and relevance of policies and objectives
 - the establishment of linkage between the policies and objectives

- obtaining the evidence that these policies and objectives are effective and understood throughout the organization
- determining if the policies and objectives are appropriate for continual improvement of the quality management system and for the achievement of customer satisfaction.
- determining if top management are involved in management reviews.

Additional interviewing and gathering of evidence may be needed to provide the necessary corroboration. The audit team should ensure that any additional evidence of top management commitment is also collected. They should review the collected evidence to ensure the completeness and accuracy of the information, and to provide confidence in the conclusions drawn.

Audit reporting

Auditors should prepare their audit reports in order to make them appropriate for presentation to the top management of organizations. It may be appropriate to present an executive summary of the audit report, suitable for presentation to the top management and key interested parties of the organization. The executive summary should highlight the key findings, both positive and negative, and identify opportunities for improvement.

This article is an edited version of 'How to audit top management processes' from the website of the ISO 9001 Auditing Practices Group, and is reproduced courtesy of ISO and the IAF. These papers were developed on current best practice and therefore have not been formally endorsed as International Accreditation Forum (IAF) guidance or ISO TC176 interpretations. For further information about the Auditing Practices Group <http://isotc.iso.org/livelink/livelink/fetch/2000/2122/138402/138403/%203541460/customview.html?func=ll&objId=3541460&objAction=browse&sort=name>.

The ISO 9001 Auditing Practices Group is an informal group of QMS experts, auditors and practitioners drawn from the ISO Technical Committee 176 Quality Management and Quality Assurance (ISO/TC 176) and the IAF. It has developed a number of guidance papers and presentations that contain explanations about the auditing of QMSs. These reflect the process-based approach that is essential for auditing the requirements of ISO 9001.

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