

Auditing the Management of Resources

Auditors should verify that the resources needed to implement, maintain and improve the quality management system are adequately managed. This means that appropriate resources are to be identified, planned, made available, used, monitored and changed as necessary by the organization.

It is recommended that the management of resources is not audited in isolation. Irrespective of the way the organization is structured and identifies its processes, auditors should be able to verify the adequacy and effective management of the resources to achieve planned results. It is important for auditors to verify whether the organization has evaluated past and present performance (e.g. using cost-benefit analysis, risk assessment) when deciding what resources are to be allocated.

Management of resources can be evaluated by interviews with top management and other responsible personnel to check that suitable processes are in place. This needs, however, to be supported by objective evidence collected throughout the audit.

Evidence can be obtained at different stages of the audit – reviewing inputs, process performance and outputs. This has to be carried out when auditing all the processes and related system and process documentation, such as:

- management commitment and responsibilities
- management review process
- product realization processes including the control of nonconforming products, corrective and preventive actions and continual improvement.

Auditors should avoid making subjective judgements on the adequacy of the resources allocated by the organization and should limit their role to the evaluation of the effectiveness of the resource management process.

Auditors should verify that the human resources, infrastructure (energy, water, facilities and equipment maintenance, communications, information technology, etc.), and the work environment (temperature, lighting, vibration, noise, etc.) have been provided and maintained in a way consistent with the quality policy and objectives as well as contributing to conformity to product requirements.

If it is found that effective management of resources has not been taken into consideration by the organization which may result in not satisfying product related requirements, this should be treated as a nonconformity, the magnitude of which should be related to the associated risk.

ISO/IAF Auditing Practices Group Papers

www.irca.org

This article is an edited version of 'Auditing the Management of Resources' 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.

DECEMBER 2005

