

Guidance on cultural aspects of auditing

Introduction

During the course of their career, auditors may be required to audit organizations with vastly different internal “corporate” cultures, and in varying ethnic, social, economic, political, or religious cultures.

It is important for auditors to be sensitive to these cultural issues in order to avoid possible conflict, but at the same time remain impartial in carrying out the audit and achieve the objectives of the audit.

Auditors also need to be able to express themselves in terms that will be understood, especially where language is an issue. It is important to remember that it is the auditors’ responsibility to adjust to the auditee’s language skills and that a lack of language skills by auditees should not prejudice the audit outcome. Also, there may be different cultural and language aspects in separate parts of an organization, for example in multinational corporations.

Guidance

Cultural aspects need to be considered during all stages of the audit.

1. Audit planning

- a. The best place to begin to consider possible cultural aspects of the audit is during the planning stages. This may include:
 - i. Audit team selection (personal characteristics including gender; language abilities; social skills; potential cultural conflicts)
 - ii. Audit schedule (respecting typical working hours, traditions, holidays, meal times, prayer times, etc. whenever possible)
 - iii. Considering the need for independent translation and to allocate extra time
 - iv. Making the audit team aware of any areas of potential cultural sensitivity
- b. Whenever possible, it is desirable to use auditors who are familiar with local languages and customs. Alternatively, it may be appropriate to seek guidance prior to conducting the audit.
- c. Any significant cultural aspects should be evaluated during a Stage 1 Audit and it may be appropriate to make modifications prior to Stage 2 and subsequent audits.

2. Internal “corporate” culture.

All organizations are different and there is no “standard” corporate culture. The internal culture may be independent of the external culture in which the organization exists. There are many aspects that need to be considered. The following are some examples.

a) Degree of formality / Dress code

Auditors may be put at a psychological disadvantage if he or she is dressed too informally, and most certification bodies have dress codes in place to address this. Equally important, however, and often overlooked, is the possibility for auditors to be “over-dressed”, thereby running the risk of being uncomfortable, or inhibiting the

auditee and affecting the audit outcome. A useful tip when preparing for an audit is to “dress like the organization’s directors”. Auditing a farm in a tropical country requires a vastly different dress code than auditing an investment bank in a major financial capital in a cold climate. Pre-audit visits, Stage1 audits and basic common sense are all useful tools in determining what style of dress is appropriate.

b) Organizational hierarchy

It is important to recognize that **formal** does not necessarily mean **good** and **informal** does not necessarily mean **bad**. Some of the best-run organizations are very informal in their management style and, in particular, their hierarchical interactions and communications.

Auditors need to be sensitive to the organizational protocols with respect to organizational hierarchies, but should not be inhibited from communicating directly with the person who is actually doing the work. The tendency to “only talk to the manager” should be avoided at all costs, though it may be necessary to give the manager some extra face-to-face time, in order to avoid embarrassment.

c) Approach to negative audit findings

It is important for any and all nonconformities identified during the audit to be properly documented and presented to the organization (see also the APG guidance on “Documenting a nonconformity”). Some organizational cultures are highly sensitive to and defensive of nonconformity reports, and in some situations, management may seek to assign blame to the “persons responsible”. This can create added tension during the audit, but should not deter Auditors from raising such nonconformities. It may, however, be appropriate to re-emphasize the fact that the audit is aimed at verifying the system and not individuals - this should already have been mentioned during the opening meeting.

3. External (local or regional) culture.

It is not realistic to provide detailed guidance on all the cultural situations that auditors may need to address, however some basic guidance will always be useful. This might include, for example:

- Language
- Eating and drinking habits
- Social inequalities
- Gender sensitivities
- Style of dress
- Body language
- Self respect and national pride (and in particular the attitude towards receiving NC's)
- Religious beliefs, and dates of key religious festivals or holidays
- Local customs
- Sensitive political issues

In general, the golden rule for auditors is never to get involved in religious or political discussions, but an awareness of these and other potential cultural aspects prior to the audit can help prevent embarrassment or conflict at a later stage.

Auditors should always try to be accommodating to the local culture, but in doing so, should ensure that this does not affect the audit objectivity and outcome.

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