# P09 Audit Planning Procedure

## 1. Purpose

To purpose of this document is to describe the procedure *Quality Innovation Performance Certifications Pty Ltd* (QIP Certifications) follows for audit planning, including managing the audit programme of ISO 9001:2015 and Human Service Quality Framework Scheme (HSQF Scheme).

## 2. Scope

This procedure covers audit planning and audit programme management for the processes listed below:

- Pre-certification activities;
- Initial Gap Audit;
- Stage 1;
- Stage 2;
- Surveillance audits;
- Follow up audits, Corrective Action Plans and close out of non-conformities;
- Recertification audits.

## 3. Referenced Documents

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| P06 | Auditor Competency and Training |
| P11 | Risk Management Procedure |
| P27 | Evaluation of Audit Client |
| F17 | Competency Measurement - Auditor |
| F25 | Audit Confirmation Letter and Plan Template |
| F35 | Audit Report ISO 9001:2015 - Stage 1 |
| F36 | Audit Report ISO 9001:2015 - Stage 2 |
| F39 | Audit Team Acceptance |
| F47 | Client Application for Certification |
| F101 | Audit Control Record |
| IAF MD 1:2018 | IAF Mandatory Document for the Audit and Certification of a Management System Operated by a Multi-Site Organization |
| IAF MD 5:2015 | Determination of Audit Time of Quality and Environmental Management Systems |
| ISO 19011:2018 | Guidelines for auditing management systems. Third edition. |
| ISO 9001:2015 | Quality management systems - Requirements |
| Human Services Scheme JAS-ANZ | Part 1–Common requirements for bodies certifying Human Services |
| HSQF Scheme JAS-ANZ | Part 2–Additional requirements for bodies certifying Human Services in Queensland |

Table 1-Referenced Documents

## 4. Workplace Health & Safety

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| 1. | All audit personnel when onsite at an audit client location, will comply with the client's workplace health and safety requirements. |
| 2. | All audit personnel will have relevant accident insurance coverage (as per contracts). |

Table 2–WHS requirements

## 5. Terms and Definitions

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| AMS | Audit Management System – ISO 19011:2011. |
| ATL | Audit Team Leader(s). |
| Audit | Systematic, independent, and documented process for obtaining *audit evidence* and evaluating it objectively to determine the extent to which the *audit criteria* are fulfilled. |
| Auditor | Person who conducts an a*udit*. |
| Audit client | Organisations or a person who is requesting and/or commissioning an audit.<br>NOTE: Requests for a second or third-party audit can come from sources such as regulators, contracting parties or potential or existing clients. |
| Audit criteria | Audits can be held across a range of audit criteria separately or in combination, including but not limited to:<br>• Requirements defined in one or more management system standards;<br>• Policies and requirements specified by relevant interested parties;<br>• Statutory and regulatory requirements;<br>• One or more management system processes defined by an organisation or other parties;<br>• Management system plan(s) relating to the provision of specific outputs of a management system (e.g. a quality plan; a project plan). |
| Auditee | Organisation as a whole, or parts thereof, being audited. |
| Audit day | The duration of an audit day is 8 hours and may include a 30 minute lunch break. |
| Audit conclusion | The outcome of an *audit* after consideration of all audit objectives and all the *audit findings* |
| Audit evidence | Records, statements of fact or other information that is relevant to the *audit criteria* and verifiable. |
| Audit findings | Results of the evaluation of the collected audit evidence against audit criteria;<br>Audit findings may:<br>• Indicate conformity or non-conformity;<br>• Lead to identification of risks<br>• Opportunities for improvements<br>• Recording good practices.<br>NOTE: If the audit criteria are selected from statutory or regulatory requirements the audit finding is termed a compliance or noncompliance |
| Audit plan | Description of the activities and arrangements for an *audit* |
| Audit programme | Arrangements for a set of one or more a*udits* planned for a specific time frame and directed towards a specific purpose (*audit cycle*)such as meeting compliance . |
| Audit scope | Extent and boundaries of the audit. The audit scope generally contains:<br>• A description of the physical and virtual locations |

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| | • Functions of the management system(s);<br>• Organisational units;<br>• Activities and processes;<br>• The time period covered. |
| Audit team | One or more auditors conducting an audit, supported (if required or mandated) by a technical expert. The audit team may include technical experts and one auditor shall be appointed as the team leader for a standard or scheme. |
| Audit time | Time needed to plan and accomplish a complete and effective audit of the client organisation management system. |
| Certification Scheme | Conformity assessment system related to management systems to which the same specified requirements, specific rules and procedures apply. |
| Certified client | Organisation where the management system is already certified. |
| Combined audit | An *audit* carried out together at a single auditee on two or more management systems |
| Competence | Ability to apply knowledge and skills to achieve intended results |
| Conformity | Fulfillment of a *requirement.* |
| Duration of audits | Part of *audit time* spent conducting audit activities from the opening meeting to the closing meeting, inclusive. |
| Effect | An effect is a deviation from the expected – positive or negative. |
| Effectiveness | The extent that any planned activities are realised and the planned results are achieved. |
| EM | Executive Manager |
| Full-Time Site | A permanent site controlled by a client that operates full-time – normally five days per week during normal working hours (e.g. 8:30 AM to 4:30 PM, Monday to Friday) or more. |
| Guide | Person who is appointed by the auditee to assist the audit team. |
| HSQF Scheme | • Human Services Scheme Part 1 – Common requirements for bodies certifying Human Services;<br>• HSQF, Human Services Scheme Part 2 – Additional requirements for bodies certifying Human Services in Queensland. |
| Human Service | A service specifically provided by a client to support a person using any of the services referred to in this scheme. |
| Integrated management system | When two to more discipline specific management systems are integrated together into a single management system this is known as an integrational management system. |
| ISO | International Organization for Standardisation. |
| JAS-ANZ | Joint Accreditation System of Australia and New Zealand |
| Joint audit | An *audit* carried out at a single *auditee* by two or more auditing organisations. |
| Management system | A set of interrelated or interacting elements of an organisation to establish the policies and objectives and processes to achieve those objectives.<br>The management system can:<br>• Address a single discipline or several disciplines [quality, financial, environment];<br>• Have elements that establish the organisations structures, roles and responsibilities, planning, operations, policies and procedures, objectives and processes to achieve those objectives; |

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| | • Have a scope that includes the whole of the organisation, or specific and identified functions, specific or limited sections of the organisation or one or more functions across a group of organisations. |
| Nonconformity | Non-fulfilment of a requirement. |
| Objective evidence | Data supporting the existence or verity [truth] of something. Objective evidence can be obtained by:<br>• Observation;<br>• Measurement;<br>• Test;<br>• By other means.<br>Objective evidence for the purpose of audit can consist of:<br>• Records;<br>• Statements of fact;<br>• Other information that is relevant to the audit criteria and<br>• Verifiable. |
| Observer | Person who accompanies the *audit team*, but does not act as an *auditor.* |
| Performance | A measurable result.<br>NOTE: Performance can relate to:<br>• Either quantitative or qualitative findings;<br>• The management of activities, processes, products, services systems or organisations. |
| Permanent site | Location (physical or virtual) where the audit client performs work or provides a service on a continuing basis |
| Process | A set of interrelated or interacting activities that use inputs to deliver an intended result. |
| Virtual site | A virtual site is considered a single site for the calculation of audit time.<br>NOTE: A virtual location is where the organisation performs work or provides a service using an on-line environment allowing individuals, irrespective of their location, to access and/or execute processes. |
| QIP Certifications | *Quality Innovation Performance Certifications Pty Ltd* |
| QMR | Quality Management Representative |
| QMS | Quality Management System – ISO 9001:2015 |
| RA | Recertification Audit (part of a triennial cycle) |
| Requirement | A need or expectation that is generally implied or obligatory.<br>Where "generally implied" means that it is a custom or common practice for the identified organisation and interested parties that the need or expectation under consideration is implied.<br>A "*specific requirement: is one that is stated, for example, in documented information*". |
| Risk | The "*effect* of *uncertainty*".<br>Risk is often characterised by:<br>• Reference to potential events;<br>• Consequences;<br>• Or a combination of these.<br>Risk is often expressed in terms of:<br>• A combination of consequences of an event;<br>• Changes in circumstances; |

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| | • The associated likely occurrence of an occurrence. |
| Risk category | Audit risks are based on three categories: Low, Medium and High. E.g. High risk can include: medical, health, mental health, DFV programs, supported accommodation, child protection, early intervention, complex behaviour supports. High risk services need more time to complete an effective audit. Medium risk can include: Day programs, lifestyle supports, drop in centres and generally require the average time, while with any low risk activities services less time. |
| SA | Surveillance Audit [or Maintenance Audit for HSQF] |
| Uncertainty | The state where even partial, deficiency of information related to, or understanding of, or knowledge of an event, including its consequences and likelihood is unavailable or unable to be verified. |
| Technical expert | An audit person who provides specific knowledge or expertise to the audit team<br>NOTE:<br>Specific knowledge or expertise relates to:<br>• The organisations, the activity or process;<br>• The products, services or discipline to be audited; or<br>• The language or culture of the auditee, its participants or customers and staff. |

Table 3-Terms and Definitions

# 6. Responsibilities

## 6.1. Executive Manager

The Executive Manager (EM) is responsible for oversight over the whole of the audit process, with final approval for all audit programmes, planning and resources requiring EM approval prior to implementation.

## 6.2. Quality Management Representative

The Quality Management Representative (QMR) is responsible for planning the audit and managing the audit programme in consultation with the Audit Team Leader (ATL) and team members.

The QMR will:

- Establish the extent of each audit programme;
- Identify and evaluate the risks for each audit programme;
- Establish audit responsibilities;
- Determine the necessary resources;
- Implement the audit programme, including:
  - Establishing the audit objectives of each audit;
  - The scope and criteria of each audit;
  - Determining the audit methods;
  - Selecting the audit team and evaluating the auditors.
- Manage and monitor the audit programme records;
- Monitor, review and improve the audit programme;
- Continually inform the EM (weekly) of audit programme outcomes;
- When necessary, request approvals.

## 6.3. Audit Team Leaders / Auditors

The QMR managing the audit programme shall select the members of the audit team, including the ATL and any technical experts needed for the specific audit.
The QMR shall review all information available in the audit client Application and base auditors' selection on:

- The competence of the ATL, team members and any technical experts, needed to achieve the objectives of the individual audit within the defined scope.
- If there is only one auditor required under the scope, the auditor shall be assessed as experienced and competent to perform all applicable duties of an audit team leader.

### 6.3.1. Composition and Changes to the Audit Team

Where appropriate, the QMR will consult the ATL on the composition of the audit team.

- If the necessary competence is not covered by the auditors in the audit team, technical experts with additional competence should be made available to support the team;
- The QMR will consider the composition and size of the audit team to ensure the effectiveness of the audit. (e.g.½ day with 2 auditors may not be as effective as a one-day audit with 1 auditor or 1 audit day with one lead auditor and one technical expert is more effective than 1 auditor day without the technical expert);
- Auditors-in-training may be included in the audit team, but should participate under the direction and guidance of an auditor.

In deciding the size and composition of the audit team consideration shall be given to the following:

- Audit objectives, scope, criteria and estimated audit time;
- If the audit is combined, joint or integrated;
- The overall competence of the audit team needed to achieve the audit objectives;
- Certifications requirements (including any statutory, regulatory or contractual requirements);
- Language and culture.

Changes to the composition of the audit team may be necessary during the audit, e.g. if a conflict of interest or competence issue arises.

- If such a situation arises, The QMR will resolve these changes with the appropriate parties (e.g. audit team leader, the QMR, audit client) before any changes are made.
- Changes and rationale will be recorded in the Audit Control Record.

ATL(s) and Audit team members are responsible for maintaining timely communication and active participation in all planning and programming consultations with the QMR.

## 7. Principles of Auditing

Auditing is reliant on a number of principles. These principles assist QIP Certifications and its auditors to ensure the effectiveness and reliability of the audit process. They make the audit an effective and reliable tool and provide organisations with information to act and improve performance.

Adherence to these audit principles is a pre-requisite for providing audit conclusions that are relevant and sufficient. There can be confidence that QIP Certifications is providing the tools auditors need to work independently from each other and to reach similar conclusions in similar circumstances.

### 7.1. Integrity

The foundation of professionalism of Auditors and the QMR that ensures that they will:

- Perform their work with ethically with honesty, diligence and responsibility;
- Only undertake audit activities if competent to do so;
- Perform their work in an impartial manner, remaining fair and unbiased in all their dealings;
- Be sensitive to any influences that may be exerted on their judgement while carrying out an audit.

### 7.2. Fair Presentation

The obligation to report truthfully and accurately requires that:

- Audit findings, audit conclusions and audit reports will reflect truthfully and accurately the audit activities;
- Significant obstacles encountered during the audit and any unresolved or diverging opinions between the audit team and the auditee will be reported immediately to the QMR or alternatively the Executive Manager (EM);
- All communication will be truthful, accurate, objective, timely, clear and complete.

### 7.3. Due Professional Care

The application of diligence and judgement in auditing means that:

- QIP certifications and its auditors will exercise due care in accordance with the importance of the work they perform and the confidence placed in them by the audit client and other stakeholders;
- Each auditor will use due professional care and have the ability to make reasoned judgements in all audit situations.

### 7.4. Confidentiality

Security of information means:

- Auditors will exercise discretion in the use and protection of information acquired in the course of their duties;
- Audit information will not be used inappropriately for personal gain by the auditor or the audit client, or in a manner detrimental to the legitimate interests of the auditee;
- This principle includes the proper handling of sensitive and confidential information as outlined in the QIP Certifications PY02 Confidentiality policy.

## 7.5. Independence

The basis for impartiality of the audit and objectivity of audit conclusions requires that:

- Auditors will remain independent of the activity under audit wherever practicable;
- Auditors will act in a manner that is free from bias and conflict of interest;
- Auditors will maintain objectivity throughout the audit process to ensure that the audit findings and conclusions are based only on the audit evidence.

## 7.6. Evidence-Based Approach

The rational method for reaching reliable and reproducible audit conclusions in a systemic audit process means that:

- All audit evidence will be verifiable;
- Evidence will be based on representative samples of the information available within the finite time period allocated and with finite resources;
- An appropriate use of sampling will be applied, as this correlates to the confidence that can be placed in the audit conclusions.

## 7.7. Risk based approach

An audit approach that considers risks and opportunities and:

- Is applied to substantially influence the planning, conducting and reporting of audits;
- Ensures that audits are focussed on matters that are significant for the audit client
- Achieves the audit programme objectives.

# 8. Pre-Certification Activities [application and the audit programme]

## 8.1. Application

### 8.1.1. Determining Audit Objectives, Scope and Criteria

The QMR will determine the audit objectives, scope and criteria. The client audit scope and criteria will be established after discussion with the audit client and review of the audit client.

#### 8.1.1.1. Audit Objectives

The audit objectives will describe what is to be accomplished by the audit and will include the following:

- A determination of the conformity of the client management system or parts of it with the audit criteria;
- A determination of the ability of the client's management system that ensures the audit clients meets all applicable statutory, regulatory and contractual requirements (Management system certification audit is not a legal compliance audit);
- A determination of the effectiveness of the management system to ensure the audit client can reasonably expect to achieve all specified objectives;
- If applicable, the identification of areas for potential improvement of the audit client's management system.

#### 8.1.1.2. Audit Scope

The audit scope will describe the extent and boundaries of the audits i.e. sites, organisational units / programmes, activities and processes within the scope. If the initial or recertification audit process consists of more than on e onsite audit (a multi-site service), the scope of an individual audit may not cover the full certification scope. Therefore, the totality of audits will be consistent with the audit client scope as defined by the certification document.

#### 8.1.1.3. Audit Criteria

Audit criteria will be used as a reference against which conformity is determined and will included:

- The requirements of a define normative document on management systems or schemes e.g. ISO 9001:2015 or HSQF Scheme;
- All defined processes and documentation of the management system developed by each individual audit client.

### 8.1.2. Notice of current management systems and changes

The QMR will communicate with the audit client the requirements for informing QIP Certifications of the following:

- The legal, commercial, organisational status or ownership of the auditee;
- The current contract address of the head office and all the sites in scope for the audit activities;
- The full scope of operations under the management system or scheme in scope;
- The current management system and processes in place;
- The nominated representative of the audit client for the audit duration.
- Evidence of its self-assessment processes

The audit client is responsible for updating QIP Certifications immediately if there are any changes that affect the capability of the Quality Management System (QMS) to continue to fulfil the requirements of the standard of scheme for certification.

### 8.1.3. Necessary information

The QMR will commence a relationship with the nominated representative of the audit client to establish and/or validate the following:

- The desired scope of the certification;
- All relevant details of the organisation required by the standards or scheme including:
    - Registered name;
    - Address(es) of head office and all other sites within the audit scope;
    - Contractual arrangements for each site, plus any interfaces between sites;
    - The scope of the management system operating including self-assessment processes;
    - All processes and operations, including any virtual services, provided at each site/venue;
    - Sites that are applicable for sampling;
    - Human and any technical resources;
    - Functions and / or relationships;
    - All relevant legal and regulatory obligations (including legislation);
    - Identification of any outsourced processes used by the audit client that may affect conformity requirements;

- The standards or other requirements for with the audit client is seeking certification;
- If any consultancy relating to the management system or scheme in scope has been provided to the audit client, and if so, by whom;
- All information that will identify the complexity and scale of processes/activities covered by the management system.

### 8.1.4. Requirements for HSQF applications

The structure of HSQF audit clients with multiple sites and/or outlets varies and may include:

- Multiple sites and/or outlets delivering one or more services within one service stream;
- Multiple sites and/or outlets delivering one or more services across different service streams.

### 8.1.5. Consumer Sampling Preparation

The consent of participants / consumers matters to QIP Certifications; however, it is important to note that a consumer does not have to participate in any interviews or can choose the level of participation they wish to engage in. QIP Certifications will aim to sample a minimum of five and a maximum of twenty consumers per site ensuring that the square root number of files (rounded) is used as a minimum for every service type.

QIP Certifications will ensure that:

- We provide an easy read plain English Audit Consent Form for the ATL to distribute to clients for their participants, consumers or their informal supports or guardians.
- The ATL will ensure that consent to view participant / consumer files and to conduct interviews is in place approximately one (1) month prior to audit commencement date;
- The ATL and QMR will provide encouragement and promotional information to the audit client to promote QIP Certifications intended evaluation activities and offer support to participants, carers and Board members and other stakeholders to attend opening and closing meetings.
- The QMR will maintain all consents received for each audit in the client files initially for a period of three (3) years and then for 2 audit cycles;
- That where consent is not possible or practicable (e.g. the person or their informal supports / guardian could not provide consent) the ATL will ensure that consent to view a participant or consumer file or to hold an interview is recorded in some manner during the evaluation audit process. (e.g. electronic access to information, a phone call, a videoed conversation or with a witness signature);
- Where an audit client provides access to participant or consumer personal files without formal consent, the ATL will document the manner of de-identification or other approach that meets privacy legislation and QIP Certifications confidentiality requirements in the final Audit Report.

The final QMR actions in preparation for Stage 2 HSQF Audit will be contacting the department 1 month before the proposed audit date to seek any further audit client information that the department may need the audit team to consider during the audit.
Should the sample need to be extended or reduced, QIP Certifications shall justify this in the audit report.

#### 8.1.5.1. Sub-contractors / Service and Staff Outsourcing

Some audit clients may broker program sites and / or outlets to sub-contractors and will rely on the sub-contractors to provide any relevant information during the audit site visit. The audit client must obtain agreement from the sub-contractor for the audit team to visit the site and assist the sub-contractor to have all relevant information ready to inspect.

The QMR will ensure that:

- Evidence is obtained to determine that the organisation has the extent of controls to be applied to the sub-contractor that evidence their functions and processes will not adversely affect the effectiveness of the organisation QMS;
- Evidence must be provided that the organisation has the ability to consistently deliver conforming services to its customer / clients;
- Evidence must be provided that the organisation can consistently meet all compliance with its legal and statutory compliance.
- Where required feedback will be gained from customers / clients and staff on the effectiveness of outsourced / sub-contracted services.

NB: Auditing the suppliers management system is not required as it is included in the scope of the organisation's QMS only for the control of the outsourced / Sub-contracted activity, not the performance of the activity itself.

NB: The organisation must understand risk for subcontracting / outsourcing noted in its QMS

NB: Additional audit time may be needed to review both the supplier and the risk management framework.

#### 8.1.5.2. Outreach and Temporary venues

Audit clients may also use outreach sites, in the community or at particular public venues or places (parks, car parks, sports grounds etc.). These sites are to be visited and included in sample selection. Outreach sites may not need to be visited if the client can produce evidence that the outreach site meets the standards and:

- There are policies, procedures and safety assessments for the site and the activities carried out;
- Consumer files and individual plans associated with the outreach site can be provided for sampling remotely.

Audit techniques for remote sites may be considered as an alternative to replace some onsite visits and may include the following methods:

- Interviews or progress meetings with the client and/or its customer in person or by teleconference;
- Document review of temporary site activities;
- Remote access to electronic site(s) that contains records or other information that is relevant to the assessment of the management system and the temporary site(s);
- Use of video and teleconference and other technology that enable effective auditing to be conducted remotely.

Further, these activities shall be identified in the audit plan, and the time spent on these activities may be considered as contributing to the total duration of management systems audits.

The QMR will ensure that with outreach or temporary sites the method of audit will be fully documented in the plan and report and is justified in terms of its effectiveness in the report and quotation.

If the CAB plans an audit for which the remote auditing activities represent more than 30% of the planned on-site duration of management systems audits, the CAB shall justify the audit plan and maintain the records of this justification which shall be available to an Accreditation Body for review.
**NB:** if the client cannot produce this evidence, the site will be sampled and visited as if it were a full time or part time site and may be visited during operational hours.

## 8.2. Application Review

The QMR will review the audit client application and any supplementary information to ensure that:

- The client information and its management system is sufficient to develop the audit programme;
- The outcomes of observations and discussions during pre-audit site visits are agreed;
- All relevant legislative and statutory requirements that impact on the client QMS are recorded;
- The competency and resource requirements for audit team members are assessed and documented;
- Any difference in understanding between QIP Certifications and the audit client is then discussed and professionally resolved.

### 8.2.1. Application Decision

Following the review of the application, the QMR will either accept or decline an application for certification.
When, as an outcome of the application review QIP Certifications declines the application, the reasons for declining the application will be clearly documented, sent to the applicant on letterhead and followed up with a phone call or meeting with the nominated representative to ensure clarity in communication of the decision.

## 8.3. Auditor Selection

The QMR will then review all contractor auditors' competency assessments and build a suitable audit team to fulfil all audit activity requirements (see Sec. 6.3).

In deciding the size and composition of the audit team for the specific audit, consideration shall be given to the following:

- The overall competence of the audit team needed to achieve audit objectives, considering audit scope and criteria;
- Complexity of the audit;
- Whether the audit is a combined or joint audit;
- The selected audit method(s);
- Ensuring objectivity and impartiality to avoid any conflict of interest of the audit process;
- The ability of the audit team members to work and interact effectively with the representatives of the auditee and relevant interested parties;
- The relevant external/internal issues, such as the language of the audit, and the auditee's social and cultural characteristics. These issues may be addressed either by the auditor's own skills or through the support of a technical expert, also considering the need for interpreters;
- The type and complexity of the processes to be audited.

Auditors undergoing training may be included in the audit team as participants, provided an auditor is appointed as an evaluator. The QMR will ensure that the evaluator appointed is competent to take over the duties and have final responsibility for the activities and findings of the auditor in training. Time spent by an auditor in training shall not count towards the duration of the audit time.

The necessary knowledge and skills of the ATL and auditors may be supplemented by technical experts, translators and interpreters who shall operate under the direction of an auditor. Where translators or interpreters are used, they are to be selected such that they do not unduly influence the audit.

The ATL, in consultation with the audit team, assigns to each team member responsibility for auditing specific processes, functions, sites, areas or activities.

- Such assignments consider the need for competence, and the effective and efficient use of the audit team, as well as different roles and responsibilities of auditors, auditors under training and technical experts;
- Changes to work assignments may be made as the audit progresses to ensure achievement of the audit objectives;
- The ATL will document the allocated work assignments of each team member in the Audit Control Record (F101) to assist with team members' evaluations post audit.

#### 8.3.1. Observers and Technical Experts

The presence and justification of observers during an audit activity are agreed to by QIP Certifications and the audit client prior to the conduct of the audit.

- The audit team ensures that observers do not influence or impact on the audit process or the outcome of the audit;
- Time spent by an observer or technical expert shall not count towards the duration of the audit time;
- Care will be taken to ensure that the technical experts will not act as an auditor in the audit team and will be accompanied by an auditor at all stages of the audit;
- When, in exceptional circumstances, technical experts are required to work alone, they must be evaluated as suitable to conduct client interviews or qualified as an auditor or ATL in another standard or scheme.

#### 8.3.2. Guides

Each auditor shall be accompanied by a guide unless otherwise agreed to by the ATL and the client. The audit team shall ensure that the guides do not influence or interfere in the audit process or the outcome of the audit.

#### 8.3.3. Assigning the audit team leader role

The QMR will assign responsibility for the ATL role to a competent and experienced selected team member, who will then liaise with the QMR to develop and complete the audit plan.

The ATL will have an ATL Brief provided by the QMR within one (1) month of the agreed audit date. The ATL brief will include all relevant information from the audit client as collected in the pre-certification activities and will also include:

- The composition of the audit team;
- The contact details and competencies of all team members;
- The locations, dates and duration of all client audit activities;
- The risk assessment findings including any possible WHS concerns;
- Communication and cultural requirements of the audit client service participants and staff;
- The allocation of other resources for the audit team (transport, accommodation, meals IT connectivity etc.);
- A copy of the audit plan and audit report templates specific to the audit standards or scheme;
- Any specific privacy, confidentiality or information security matters;
- Any previous follow up actions (CAP) from the last audit, and the previous report if available;
- If a combined or integrated audit, coordination advice with other parallel audit activities;
- For a joint audit, the ATL will have the details of all the audit organisations and the specific audit responsibilities agreement between them, particularly with regard to the authority of the ATL appointed to the audit. The ATL will also receive templates suitable for joint (consortium) audits.

## 8.4. Develop and manage the audit programme

### 8.4.1. Overview

Each audit client shall have an audit programme established that can be for a single standard, or can be expanded to include audits addressing multiple management systems standards or requirements. These audit(s) can be conducted either separately or in combination (a combined audit).

#### 8.4.1.1. The extent of the audit programme

The audit programme will be documented and based on the:

- Size and nature of the audit client
- The nature, functionality and complexity of the organisations quality management systems and its functions and activities;
- The type and complexity of the audit risks and opportunities;
- The level of the maturity of the management system under audit.

#### 8.4.1.2. Initial certification

The first three-year certification cycle begins with the certification decision. Subsequent cycles begin with the recertification decision.

- The initial audit programme will include:
  - A two-stage audit (Stage 1 and Stage 2);
  - Surveillance audit(s) [ISO 9001:2015 has two surveillance audits, HSQF has one mid cycle surveillance];
  - A recertification audit in the third year prior to the expiration of the certifications(s).

The determination of the next audit programme and any subsequent adjustments will consider:

- The size of the client organisation;
- The presenting scope and complexity of the management system(s);

- New or ceased Services;
- As well as:
  - Process and activities provided on each site;
  - Identification of those sites that are liable to be sampled, and those that are not;
  - The demonstrated level of management system;
  - The results of all previous audits.

Additional adjustments to the audit programme, the scope, the plan and the duration may need to be considered if:

- Any serious complaints have been received about the audit client (e.g. Standards of Care reports);
- It becomes a combined, integrated or joint audit;
- Changes to the certification requirements;
- Changes to legislation, regulation or legal requirements;
- Changes to accreditation requirements for QIP Certifications;
- Audit client performance data received in the application information (KPI data, financial data, risk data, other complaints data etc.);
- Any relevant interested party raises concerns e.g. the Department of Communities.

#### 8.4.1.3. Surveillance or Maintenance Audits

- The Surveillance or Maintenance Audit Programme
  - Surveillance audits will be conducted annually for ISO 9001:2015 and every eighteen (18) months mid cycle for HSQF Scheme.
- For ISO 9001:2015:
  - The date of the first surveillance audit following the initial certification cycle will not be more than 12 months from the certification decision date;
  - It may be necessary to adjust the frequency of surveillance to accommodate factors such as seasonal factors or certification of sites that have a limited duration (temporary or pop up service venues).
- For HSQF scheme:
  - The date of the first surveillance audit following the initial certification cycle will not be more than 18 months from the certification decision date;
  - It may be necessary to adjust the frequency of surveillance to accommodate factors such as seasonal factors or certification of sites that have a limited duration (temporary or pop up service venues).

If the audit client has been granted certification previously through another certification audit body (CAB), QIP Certifications will obtain and retain sufficient evidence, i.e. reports, non-conformities and corrective action reports; to support pre-existing certification and to justify and record any subsequent audit programme adjustments. Previous documents held may also assist the follow-up of any outstanding corrective actions.

#### 8.4.1.4. Shift based services

Where the audit client operates using rotational or shift based rosters, the activities that take place during shift work need to be considered as the audit programme and audit plan are developed. This will impact programmes and plans for social care services that have accommodation components, support 24-hour services or deliver after hours or virtual online supports.

Consideration can be made to allow efficient auditing of shift activities which may require additional hours in a working day. See 10.1.4.

To audit effective implementation, at least one of the shifts shall be audited. The justification for not auditing the other shifts (e.g. those outside of regular office hours) shall be documented.

The QMR will seek all information necessary to ensure that the true nature of the service delivery model(s) is obtained in each case.

### 8.4.2. Information and resources for the audit programme

Information to ensure an effective and efficient audit in the specified timeframes will be collected using the Client Application for Certification - F47, and include:

- All the criteria in 8.5.1.1;
- The client and scheme owner defined objectives for the audit programme;
- The risk and opportunities associated with the audit programme including controls and mitigation actions;
- The scope (extent, boundaries and locations etc.) of each audit within the audit programme;
- The schedule (number/duration/frequency) of the audits;
- The audit types, (external, scheme or standards);
- The audit criteria;
- The audit methods employed;
- The criteria for selecting audit team members;
- The relevant documented information required.

### 8.4.3. Multi-sites and outsourcing implications for the audit

The functionality of the management system(s) can be much more complex if most of the important functions are delivered across multiple sites and/or locations or outsourced and managed under the leadership of outside organisations or both. (The requirements for multiple site management system certification are covered by *IAF MD 1:2018 "IAF Mandatory Document for the Audit and Certification of a Management System Operated by a Multi-Site Organization*)

Particular attention will be paid by the QMR to the design planning and validation of the audit programme.

In such complex cases the audit programme will identify and address:

- Where most of the important decisions are being made;
- What constitutes top management and governance;
- Who controls the governance, operational and risk management system(s);
- Who is defining the organisations strategic objectives;
- The relevant internal and external issues;
- The needs and expectations of relevant interested parties;
- The information security and confidentiality requirements; and

- Changes to audit time.

### 8.4.4. Management of the Audit programme integrity and outcome

A suitable person will perform the following activities to oversee the management of the programme:

- Maintain the integrity of the audit programme and monitoring any undue influences that could be exerted through scheduled communication with all relevant parties and the audit team members;
- Prioritise the audit resources and methods through targeted allocation to the matters in the management system under ait that have the highest inherent risk assessed and/or the lowest performance outcomes measured in the previous audit cycle or period;
- Perform rigorous competency assessment of the auditors available;
- Review and approval of audit reports, including evaluation of the suitability and adequacy of audit findings;
- Review of the root cause analysis and effectiveness of the corrective and/or preventative actions taken;
- Distribution of the audit reports to the audit client leadership and other relevant parties (e.g. scheme owners);
- Determinations of the nature of any follow up audit requirements.

### 8.4.5. Establishing the audit programme objectives

The QMR will work with the new audit client to establish the audit program objectives as soon as possible after the audit payment and not less than 20 working days before the agreed audit date(s). After the initial certification audit, the audit programme review will commence at a minimum three months prior to the scheduled surveillance/maintenance and recertification audit date(s) and the date of end of certification [whichever comes first].

Audit programme objectives may be based on:

- The needs and expectations of the relevant interested parties, external and internal;
- The requirements and details of activities and functions for processes, services and projects, and any changes to them;
- The management system requirements (scheme or standards);
- The need for external evaluation of external providers (including subcontractors and part-time employees);
- Dependent upon the hours worked, part time personnel numbers and employees partially in scope may be reduced or increased and converted to an equivalent number of full-time personnel. (e.g. 30 part time personnel working 4 hours/day equates to 15 full time personnel.);
- The maturity measure(s) of the management systems(s) and their level of performance evidenced by:
    - KPI's (strategic and operational as well as programmatic [outputs and outcomes] measures)
    - The occurrence of nonconformities;
    - Incident management indicators;
    - Complaints management indicators;
- The maturity of the audit client risk management system and processes, as managed monitored and improvements made through reviews, preventative analysis and actions on identified opportunities;

- The results of all previous audits, including internal, second party and other management system external audits.

#### 8.4.5.1. Examples of audit programme objectives

Audit programme objectives can include, but are not limited to:

- Identify opportunities for the improvement of the management systems and performance;
- Evaluate the capability of the audit client to identify its' context;
- Evaluate the capability of the audit client to determine risks and opportunities as well as identification of effective actions to address them;
- Confirm all the relevant requirements [e.g. statutory and regulatory requirements, mandatory compliance requirements, certification requirements to a management system standard or scheme.
- Obtain and maintain confidence in the capability of an external provider;
- Determine the suitability adequacy and effectiveness of the audit clients' management system;
- Evaluate the compatibility and alignment of the management system objectives with the strategic direction of the organisations.

### 8.4.6. Determining and evaluating audit programme risks and opportunities

Each audit programme can have risks and opportunities that will or may affect the achievement of its objectives. There are multiple risks associated with establishing, implementing, monitoring, reviewing and improving an audit programme that may impact the audits overall success.

The QMR will identify, document and communicate these risks and opportunities to the audit client and the audit team when developing the audit programme and calculating the resources needed.

This will ensure that they will be addressed effectively and minimise impacts on the audit delivery success.

Risks to be assessed and analysed by the QMR include the following:

- Planning:
  - Identify and set relevant audit objectives and determine the extent, number duration locations and schedule of the audit(s);
  - Determine the overall scope and operations of the audit client;
- Resources:
  - Calculate sufficient time, equipment and/or training for developing the audit programme or conducting the audit
- Audit Team:
  - Assessing the audit clients' operational programs and participants to ensure competency assessment elements meet the required needs of the scheme/standard and ensure that the audit is a success;
  - Allowing sufficient time for developing the audit programme or conducting the audit;
- Communication:
  - What could pose a risk to the effectiveness of external and internal communications processes and channels;
- Implementation:
  - The coordination of the audits within the audit programme, not considering the information security and confidentiality;

- Control of documented information:
  - Determining the necessary documented information required by the auditors and relevant interested parties;
  - Protecting the audit records gathered to demonstrate the audit programmes success and effectiveness
- Relationship management;
  - Possible barriers to the availability or cooperation of the audit client;
  - Ensuring the availability of the evidence to be sampled and its adequacy.
- Continuous Improvement
  - Monitoring, reviewing and improving the audit programme including effective monitoring of the audit programme outcomes.

#### 8.4.7. Roles and responsibilities of the QMR managing the audit programme

The QMR managing the audit programme will:

- Establish and document the extent of the audit programme according to the relevant objectives (see 8.5.5);
- Determine what can impact the audit programme including:
  - External and internal issues;
  - Risk and opportunities that may affect the audit programme;
  - Implement actions to address risk and opportunities, integrating them into all relevant audit activities;
  - Preventative and corrective actions;
  - Integration of all the above into the relevant audit activities, resourcing and the audit plan as appropriate;
- Select the audit team and ensure the overall audit team competence by:
  - Assigning audit roles responsibilities;
  - Communicating responsibilities and authorities;
  - Offering supportive leadership to the ATL.
- Establish the relevant processes for:
  - Coordination scheduling of all audits within the audit programme;
  - Determining the audit objectives, scope(s) and criteria, audit methods and selecting the audit team;
  - Evaluating the auditors;
  - External and internal communication processes;
  - Resolution of disputes and handling complaints;
  - The audit follow-up if required;
  - Reporting to the audit client and the relevant interested parties.
- Determine and plan the provision of all necessary resources;
- Prepare and maintain the appropriate documentation including the audit programme records (see 8.6.2).
- Monitor, review and improve the audit programme (see 8.7 and 8.8)
- Communicate the audit programme to the audit client and to any identified relevant external parties [approved by the audit client or as a regulatory requirement].

#### 8.4.8. Competence of the QMR managing the audit programme

The QMR will have and maintain the necessary competence to manage the audit programme effectively and efficiently, including all associated risks and opportunities, external and internal issues including knowledge of:

- Audit principles [see Sec 7 of this procedure];
- Management system standards, other relevant standards and schemes and reference/guidance documents;
- Efficient and comprehensive methods of gathering and securely maintaining information about audit clients and their context [external and internal issues, relevant interested parties and their needs and expectations, business activities, products, services and business processes];
- All applicable statutory and regulatory requirements and any other requirements relevant to the business functions and processes of audit clients;
- Risk management
- Project and process management;
- Information and communications technology at a level necessary to support and manage audit functions and activities.

The EM will support and resource the QMR to engage in appropriate continuous development activities to maintain the necessary competence to manage the audit programme.

#### 8.4.9. Establishing the extent of the audit programme

The QMR will determine the extent of the audit programme. The extent of each audit programme will be determined and defined by the extent of information gathered by the QMR and provided by the audit client during the application process. The context of the audit client will be established as early as possible in the audit programme development cycle.

##### 8.4.9.1. Possible factors impacting on extent and nature of the audit programme

Other factors impacting on the audit programme can include:

- The objective, scope and duration of each audit;
- The number of audits to be conducted in a cycle;
- The reporting methods;
- The audit follow-up methods;
- The management systems standards, schemes or other applicable criteria;
- The number, importance, complexity, similarity and locations (sites) of the activities to be audited;
- Existing or compounding factors that may influence the effectiveness of the management system (e.g. remote and rural locations);
- The applicable audit criteria [i.e. planned arrangements for the relevant management system standards or schemes, statutory or regulatory requirements and other requirements that the organisation is committed to contractually];
- The results of previous internal and external audits and management reviews as appropriate;
- The results of a previous audit programme review;
- The language of the audit client, their cultural context and any underlying economic, political or social issues;
- The concerns raised by any interested parties (e.g. scheme owner);

- Customer complaints, non-compliance with other regulatory or statutory bodies and any other requirements the audit client is committed to contractually;
- Supply chain issues;
- Significant changes to the audit clients' context or its operations and related risks and opportunities (e.g. loss of contracts, 20% growth of contracts in the previous 12-18 months, climate or disaster impacts);
- The availability of information and communication technologies to support audit activities, in particular the use of remote audit methods;
- The occurrence of internal or external events, such as:
  - Nonconformity of a service or product;
  - Information security leaks;
  - WHS incidents;
  - Criminal acts;
  - Environmental incidents;
  - Business risks including actions to address them.

#### 8.4.9.2. Determining audit programme resources

The QMR will consider the following when determining the resources for each audit programme:

- The financial and time resources necessary to develop, implement, manage and improve audit activities;
- The audit methods;
- The individual and overall availability of auditors and technical experts having the appropriate competence to meet the audit client audit programme objectives;
- The extent of the audit programme and the audit risks and opportunities;
- The travel time and cost, accommodation and other auditing needs;
- The impact of different time zones;
- The availability of any tools, technology and equipment required;
- The availability of any necessary documented information as determined during the review of the audit client application and establishment of the audit programme;
- Requirements related to the audit client facilities, any required security clearances, protective clothing or equipment including:
  - Background checks [National Police Checks, Blue Cards (Working with Children Checks or Working with People with a Disability Exemptions etc.);
  - Personal protective equipment (steel capped boots, safety helmets, face masks, covered shoes, culturally sensitive or appropriate dress etc.).

## 8.5. Assigning Responsibility to the ATL

The QMR managing the audit programme shall assign the responsibility for conducting the individual audit to an audit team leader.

The assignment will be made in sufficient time before the scheduled date of the audit, in order to ensure the effective planning of the audit.

To ensure effective conduct of the individual audits, the following information shall be provided to the audit team leader :

- The finalised Audit Client Audit Scope document (spreadsheet) and audit scope;
- Legal identification of the organisation and its functions and processes to be audited;
- Contact details of the audit client;
- The locations, time frame and duration of the audit activities to be conducted;
- The audit objectives;
- The audit criteria,
- The audit processes and associated methods;
- The any relevant documented information;
- The composition of the audit team;
- Any resources necessary to conduct the audit;
- Any information needed for evaluating and addressing identified risks and opportunities to the achievement of the audit objectives;
- Any information which supports the audit team leader(s) in their interactions with the auditee for the effectiveness of the audit programme.

The assignment information should also cover the following, as appropriate or required:

- The working and reporting language of the audit where this is different from the language of the auditor or the auditee, or both;
- Details of the audit reporting output as required and to whom it is to be distributed;
- Any matters related to confidentiality and information security, as required by the audit programme;
- Any health, safety and environmental arrangements for the auditors;
- Any requirements for travel or access to remote sites;
- Any security and authorisation requirements;
- Any actions to be reviewed, such as:
- Any follow-up actions from a previous audit;
- Coordination with other audit activities,
  - e.g. when different teams are auditing similar or
  - related processes at different locations or,
  - in the case of a joint audit.

#### 8.5.1. Joint Audits

Where a joint audit is conducted, the QMR will prioritise reaching an agreement among the CBs conducting the audits, before the audit commences, on the specific responsibilities of each party, particularly with regard to the authority of the team leader(s) appointed for the audit.

## 8.6. Audit Programme Records

All audit programme records will be created, managed and maintained by the QMR. Audit record confidentiality will be managed in compliance with the QIP Certifications Confidentiality and Privacy policies and procedures. All audit programme records and data contained will be used by the QMR to demonstrate the attainment of the audit objectives.

Records to be created managed and maintained by the QMR include:

- Records related to the audit programme:
  - Documented audit programme objectives and scopes (including extensions);
  - Audit Control Record
  - Audit schedules
  - Audit risk assessments and opportunities,
  - Any relevant internal and external issues;
  - Reviews of the audit programme effectiveness.
- Records related to each client specific audit:
  - Audit plans and audit reports;
  - Audit Control Record;
  - Objective audit evidence and findings
  - Non-conformity reports;
  - Corrections and corrective action reports;
  - Audit follow-up reports (as required).
- Records related to the members of the audit team(s):
  - Competence assessments;
  - Performance evaluations;
  - Selection of the audit teams, the audit team leaders and team members;
  - Maintenance and improvement of audit team members' competencies.

## 8.7. Implementing the audit programme

### 8.7.1. Operational planning and coordination of the audit programme

The QMR will:

- Communicate the relevant parts of the audit programme, including the risks and opportunities involved, to relevant interested parties and inform them periodically of its progress using the established external and internal communication channels;
- Define the objectives, scope and criteria for each individual audit
- Select the audit methods (see Table 4 below);

| Extent of involvement between the auditor and the audit client | Location of the auditor | |
|---|---|---|
| | **On-site** | **Remote** |
| **Human interaction** | • Conducting interviews;<br>• Completing checklists and questionnaires with audit client participation;<br>• Conducting document review with audit client participation;<br>• Sampling. | • Via interactive communication means:<br>o Conducting interviews;<br>o Observing work performed with remote guide;<br>o Completing checklists and questionnaires;<br>o Conducting document review with auditee participation;<br>o Initial sampling. |
| **No human interaction** | • Conducting document reviews (e.g. records, data analysis, reports etc.);<br>• Observing work performed;<br>• Conducting on-site visit;<br>• Completing checklists;<br>• Sampling. | • Conducting document review (e.g. records, data analysis);<br>• Observing work performed via surveil- lance means, considering consent, social and statutory and regulatory requirements;<br>• Analysing data. |
| **On-site audit activities** are performed at the location of the auditee.<br>**Remote audit activities** are performed at any place other than the location of the auditee, regardless of the distance.<br>**Interactive audit activities** involve interaction between the audit client's personnel and the audit team.<br>**Non-interactive audit activities** involve no human interaction with individuals representing the auditee but do involve interaction with equipment, facilities and documentation. | | |

Table 4- **Audit Methods**

NB: The responsibility of the effective application of audit methods for any given audit in the planning stage remains with the QMR. The audit team leader has this responsibility for conducting the audit activities on site. The feasibility of remote audit activities can depend on several factors (e.g. the level of risk to achieving the audit objectives, the level of confidence between auditor and the audit client's personnel and the applicable regulatory requirements

## 8.8. Monitoring the Audit Programme

To ensure that the audit programme objectives are achieved, the QMR will perform the following actions to effectively monitor and measure the audit programme:

- Evaluate conformity with audit programmes, schedules and audit objectives;
- Evaluate performance of the audit team members including observers and technical experts;
- Evaluate the ability of the audit teams to implement the audit plan;
- Evaluate feedback from the audit client leadership, quality teams, other audit team members and other interested parties.
- Evaluate the adequacy and sufficiency of all documented information for the whole audit process.

The QMR will modify and update the audit programme, if impacted by factors such as:

- Audit findings;
- The level of management system effectiveness evidenced;
- The effectiveness of the audit programme;
- The audit scope or audit programme scope;
- Any identified conflicts of interest;
- Changes to the audit client's management system;
- Changes to legal and contractual requirements, standards and schemes and other commitments the organisation may enter into;
- Change of suppliers, changed brokerage or any other external arrangements.
- The audit client's requirements of the audit.

## 8.9. Reviewing and Improving Audit Programme

### 8.9.1. Audit programme review

The QMR will operate a method of regular audit programme review and report results to the EM. This will assist the EM to assess if the audit programme objectives are achieved.

Audit programme review reports will be tabled at the Management Review meetings. The data provided will be used as evidence for continuous improvement of the process, supporting approvals resourcing any preventative or corrective actions.

The audit programme review will the following:

- Review of the overall implementation of the audit programme;
- Identification of areas and opportunities for improvement;
- Application of changes to the audit programme if necessary;
- Review of the continual professional development of auditors, as described in;
- Reporting of the results of the audit programme and review with the audit client and relevant interested parties, as appropriate.

The audit programme review will include:

- Results and trends from monitoring;
- Conformity with audit programme procedure;
- Supporting the changing needs and expectations of interested parties (audit clients, JAS-ANZ, HSQF scheme owners, internal groups);
- Audit programme records;

- Alternative or new auditing methods;
- Alternative or new methods to evaluate the auditors;
- Effectiveness of the actions to address the risks and opportunities;
- Any internal and external issues associated with the audit programme;
- Any confidentiality, privacy or information security issues arising from audit programming;
- The methods of implementation of the audit programme to:
    - Report the results of the audit programme review to Leadership through the Management Review process at regular intervals.

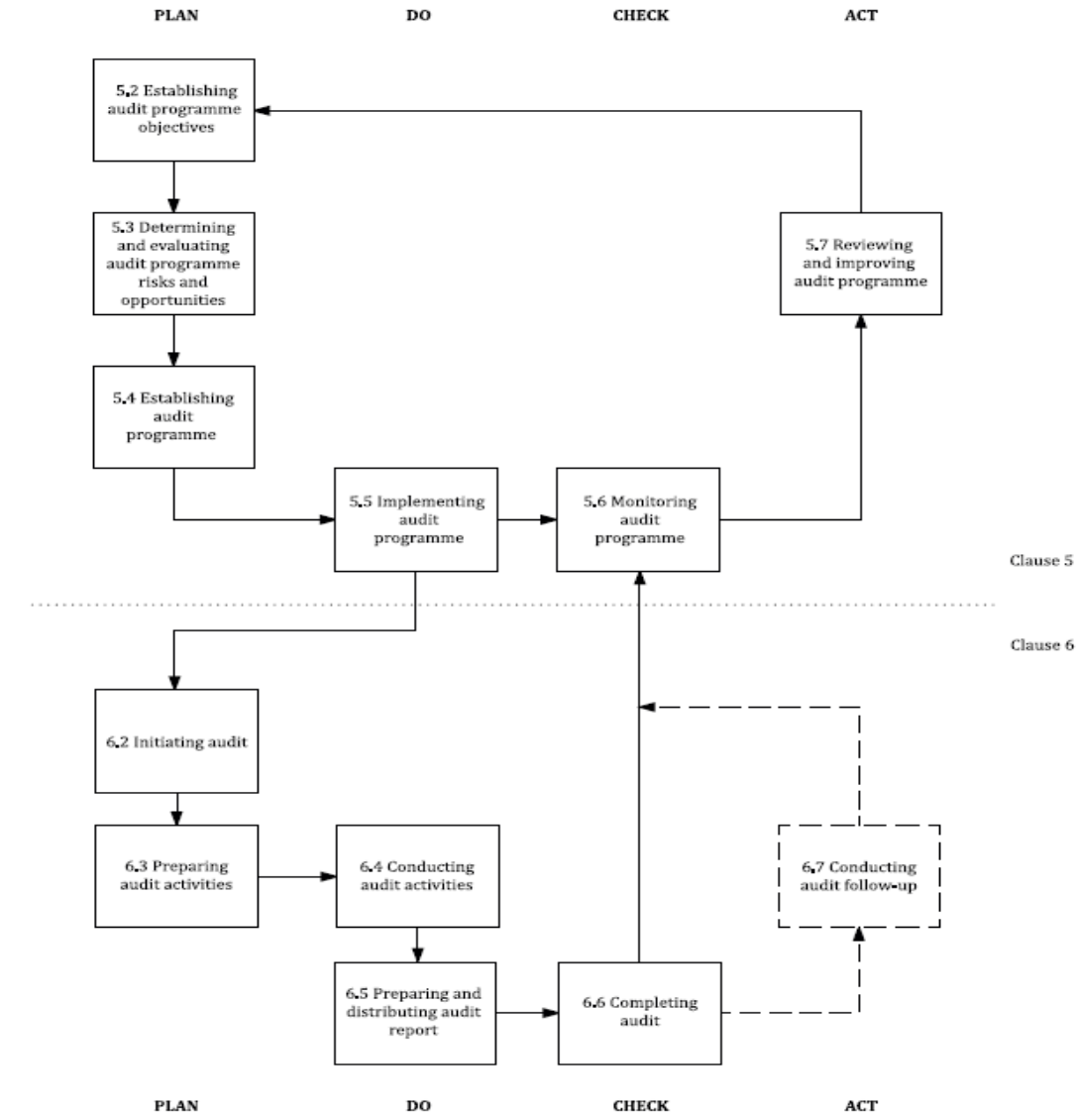
#### 8.9.2. Improvement Opportunities

Lessons learned from the audit programme review shall be used as inputs for the improvement of the programme and documented in the Continuous Improvement Register.

Opportunities for improvement of the audit programme can include:

- Allowing multiple audits to be conducted in a single visit;
- Minimising time and distances travelled;
- Matching the level of competence of the audit team to the level of competence needed to achieve the audit objectives;
- Aligning audit dates with the availability of the audit client's key staff for each program in scope of audit.

## 8.10. Audit Process Flow




NOTE 1 This Figure illustrates the application of the Plan-Do-Check-Act cycle in this document.

**Figure 1-Management of the audit process flow**

# 9. Sampling

### 9.1.1. Sampling for ISO 9001:2015

It is the organisation or legal entity's QMS that is to be audited and certified, furthermore, by definition, the management system audit is only based on the limited sample of information available within the allocated time of the audit. The QMR will establish if sampling of a management system over multiple sites is permitted.

In all cases, the ATL with the support of the QMR will ensure that a sufficient sample is selected and evidence is obtained to demonstrate that the management system is capable of achieving its intended results whether for a single site or multi-site organisation.

At all times, the QMR will ensure:

- The rationale for sampling a single site organisation will cover all activity/processes carried out across that location;
- For multi-site sampling across various client geographical locations, a sampling programme will be designed to ensure that the management system is adequately audited;
- The sampling programme is documented in the audit client file.

#### 9.1.1.1. Sampling methodology–multi-site organisations

- The sample selected will be partly selective based on the factors below and be partly random;
- The result of selection will be that a representative range of different sites will be selected to ensure that all activities/process covered by the audit scope of certification will be audited;
- At least 25% of the sample with be randomly selected;
- The remainder will be selected so that the differences between the sites selected over the period of certification will be as large as possible.

All site selection will consider the following aspects:

- Results of internal site audits, management reviews and previous certification audits and findings;
- Records of complaints and customer feedback/surveys;
- Other relevant aspects of corrective and preventative action (Inc. continuous improvement);
- Significant variations in the size of sites;
- Variations in shift patterns, rosters and work patterns;
- Complexity of the management system;
- Process/activities conducted on-sites;
- Modifications since the previous certification audit;
- Maturity of the management system;
- Knowledge of the organisation;
- Differences in culture, language and regulatory requirements (e.g. interstate or overseas sites);
- Geographical spread;
- Whether the sites are permanent, temporary or virtual.

#### 9.1.1.2. Calculating the sample size

The minimum number of sites to be visited per audit is:

- **Initial audit** (Stage 1 and 2):

The size of the sample shall be the square root of the total number of sites: (y=√x), rounded up to the next whole number, where y = number of sites to be sampled and x = total number of sites including the head office. The head office will always be visited at the commencement of the audit.

- **Surveillance audit**:

The size of the annual sample will be the square root of the number of sites with 0.6 as a coefficient (y=0.6 √x) rounded up to the next whole number.

- **Re-certification audit:**

The size of the sample will be the same as for an initial audit. In some instances (e.g. with few or no surveillance findings or low complaints over the entire certification cycle) the size of the sample could be reduced to (y=0.8 √x) rounded up to the next whole number. This will need to be carefully justified and documented in the audit application and decision process.

#### 9.1.1.3. Restrictions to multi-site sampling

As with any site sampling process, proper site sampling limits sampling to only those sites that are performing very similar processes/activities that are part of the audit scope.
Where site sampling is inappropriate to gain confidence in the management system, these restrictions will be defined as:

- Those sectors/scopes or processes and activities that are either extremely complex or pose extreme risk to the audit team;
- The size of the sites that will not be eligible for multi-site audit, such as those with only one staff member;
- Where there are variations in the local implementation of the management system to address processes/activities or differing contractual or regulatory systems;
- The use of temporary (or pop up) sites that operate under the management system even if they are not listed on the certification documents.

### 9.1.2. Sampling for HSQF scheme

Site Sampling methods for HSQF for the audit client sites are calculated using similar methods as ISO 9001:2015. Further consideration is made by the QMR when calculating and sampling HSQF multi- sites to ensure that:

- the audit client Head Office is counted as a stand-alone site,
- programs delivered from the Head Office site are counted separately and
- that all funded programs delivered from each site are sampled by program or service type to ensure that the audit covers the full HSQF sampling and auditing requirements of HSQF Part 2.

#### 9.1.2.1. HSQF Audit client eligibility for sampling

The client's policies and procedures relating to its services must be centrally administered under a centrally controlled plan and have a documented self-assessment process.
All the sites and/or outlets (including the head office [HO]) will complete a self-assessment process before the audit proper commences.

- The client must demonstrate that it has established a single system of policies and procedures relating to its services that complies with the standards and that the entire network of sites and/or outlets meets the requirements of the standards;

- The client must demonstrate its ability to collect and analyse data and its authority and ability to initiate, design, implement, manage, monitor and evaluate organisational change if required from all sites and/or outlets including the HO including but not limited to:
  - System documentation and system changes;
  - Handling of complaints;
  - Evaluation of corrective actions;
  - Self-assessment planning and evaluation of the results;
  - Consumer/participant engagement.

#### 9.1.2.2. Child Protection Placement Sampling

Where the client has two models of service delivery within their child protection placement services, QIP Certifications shall sample each service type as separate populations and will ensure that the sample adequately represents all service models and types delivered by the client organisation.

#### 9.1.2.3. Sampling eligibility for Consortiums

Where the audit client applying for certification is a consortium, it will be assumed that the consortium has a unique structure. The consortium however is eligible for sampling if it meets all the requirements of *HS Scheme (2012), Part 1–Common requirements for bodies certifying Human Services, Annex B-Certification of clients with multiple sites and/or outlets pg.19*.

- The QMR will review the lead agency (central office) and its role, to make certain that the application of a single set of policies and procedures relating to the Consortiums' activities is applied across the entire network of members. If a single management system is not in place, the consortium will not be eligible for sampling;
- The QMR will also consider that an applicant consortium may have a number of members who are already certified to the HSQF scheme as well as new members who have not been audited before;
- In addition to conforming to the requirements for the addition of new service sites, the QMR will check if the consortium is also targeting a new, different or expanded group of participants who have not been sampled at previous audits. If so, the QMR will ensure that this new set of participants is adequately sampled according to the sampling requirements for that part of the audit cycle. This may be satisfied by sampling additional consumers who access services with members who are already certified, in determining conformity for the new consortium;
- If not eligible for sampling, the QMR will audit each member of the consortium separately, as if each is an independent audit client;
- Overall, the consortium as a whole will still be able to demonstrate the existence of policies and procedures through the lead agency, provided they are adequate to assure the ongoing quality of service delivery through monitoring, and, when required, the capacity to mandate corrective action across the network of consortium members;
- Certification may still be transferred, if the members of the consortium were originally certified by different CABs.

## 9.2. Notification of changes

### 9.2.1. The audit client

The Client Service Agreement (CSA) includes legally enforceable arrangements that mandate the audit client to inform QIP Certifications, without delay, of any matters that may affect the capability of the management system to continue to fulfil the requirements of ISO 9001:2015 or HSQF or both.
These changes may include:

- The legal, commercial, governance, organisational status or ownership;
- Organisation and management (key managers, decision makers, technical staff audit client contacts);
- Head office address and contacts;
- The scope and operations under the currently certified management system or scheme;
- Any major changes to the management system and/or processes.

The QMR will make changes to the next audit plan and programme as deemed appropriate during the pre-certification activities.

### 9.2.2. QIP Certifications

The QMR will ensure that any changes to the standards and/or scheme requirements for each individual audit client are communicated within two (2) working days of any notifications received from:

- the Accrediting body, JAS-ANZ;
- The Department of Communities;
- Any other relevant source, including regulatory or legislative bodies.

## 10. Determining Audit Time

To plan and accomplish a complete and effective audit of each audit client's management system(s), QIP Certifications will review all aspects of each client's governance and operational systems, service delivery contracts, investment specifications and other regulatory requirements, as well as participant, staffing and sites, when determining the duration of each audit.
When establishing the amount of time needed to perform an audit QIP Certifications will follow IAF MD5:2019. This document and other factors shall be examined during QIP certification application review process (see P08 Contract Approval and Management Procedure), after Stage 1, throughout the certification cycle and at recertification for their potential impact on the determination of audit time regardless of the type of audit.
QIP Certifications shall determine the duration and timing of the audit which will best assess the effective implementation of the management system and/or processes for the full scope of the client activities, including the need to audit outside normal working hours and various shift patterns. This will be agreed with the client to ensure that any variation in audit time does not compromise the effectiveness of audits. (see 8.4.1.4)

### 10.1.1. Calculating the audit time

The Audit Time for all types of audits includes the:

- Total time on-site at the audit client's location(s) both physical and virtual;
- Time spent off-site carrying out planning, document review, interacting with client participants and staff;

- Writing the report.

### 10.1.2. Multi-Site Audit Management System Audit Time

An organisation that satisfies the audit criteria for certification, an audit of a management system operated by a multi-site organisation will consist of sites that can be sampled, sites that cannot be sampled or a combination of both. The total audit time for initial certification, surveillance, recertification and special audits will be sufficient to undertake an effective audit irrespective of the make-up of the organisation.

The audit time per selected site, including elements of the central function (head office QMS if applicable) will be calculated for each site using the applicable section of this procedure, and where necessary the applicable sector scheme requirements (HSQF) for the calculation of audit days.

The starting point for calculating audit time of managements systems for multi-site organisations is the total FTE staff involved on all of the sites consistent with Table 4 and Table 5 for QMS.

- The proportion of the total time spent at each site for audits will consider any situation where certain management system processes are not relevant to that site (e.g. finance may be head office only);
- Where sampling is permitted at multiple sites, the starting point for calculating audit time is the total FTE staff involved at each of the sampled sites;
- The total time calculated will never be less than that would have been calculated for the size and complexity of the service if all the work had been undertaken at a single site.

#### 10.1.2.1. Additional Sites for Multi-Site Organisations

On application of a new site to join already certified multi-site organisation, that site will be audited prior to inclusion in the existing certificate and will be in addition to the planned surveillance in the audit programme. After inclusion of the new site in the certificate, it will then be bundled with the previous certified sites for determining audit time for future surveillance and recertification audits.

### 10.1.3. Determining the audit time

The QMR will consider the following features when determining the audit time:

- The full requirements of the QMS and/or the HSQF scheme/the standards;
- The effective number of personnel;
- The complexity of the audit client, its quality system and/or its service delivery streams;
- The technological (best practice, evidence based) and regulatory context of the client;
- Outsourcing and brokerage activities;
- The previous reports and results of any previous audits;
- The size and number of distinct sites, their geographical locations and all multi-site considerations;
- Any virtual sites as they are considered a single site for the calculation of audit time;
- The risks associated with the processes, services and activities of the organisation; service types may be low, medium or high risk which will impact on the time required by the audit team to verify and gather audit evidence from participants, staff, managers and the systems operationalised;
- Whether the audits are combined, joint or integrated;
- Use of translators or interpreters, advocates or communication “buddies” that will have direct impact on audit duration and must be included in risk calculations but should not count towards overall audit duration for a Management System Audit. (This may vary during a HSQF Audit).

### 10.1.4. The Duration of a Certification Audit

- Typically, the duration may be not less than 80% of the audit time calculated, following the methodology in Tables 4 and 5 below. This applies equally to initial, surveillance and recertification audits;
- Travel (en-route or between sites) and any breaks are not included in the on-site duration of management system standard or scheme certification audits;
- National adjustments on the number of days may be needed to comply with local legislation for travel, lunch breaks and working hours;
- The number of audit days shall be reduced at the planning stage by programming longer hours per working day;
- If after the calculation the result is a decimal number, the number of days should be adjusted to the nearest half day (e.g.: 5.3 audit days becomes 5.5 audit days, 5.2 audit days becomes 5 audit days);
- Where certification is combined to include ISO 9001:2015 and HSQF, the QMR will determine the audit durations in parallel with regard to both standards/schemes;

### 10.1.5. Factors for Increase of Audit Time

Increases in audit time for all management systems shall include the following factors;

- Complicated logistics involving more than one building or location where the work is carried out;
- Staff speaking in more than one language (requiring interpreter(s) or preventing individual auditors from working independently);
- Very large site for the number of personnel;
- High degree of regulation;
- System covers highly complex processes or relatively high number of unique activities;
- Outsourced functions or processes;
- Activities considered to be high risk;
- Activities that require visiting temporary sites to confirm the activities of the permanent site(s) whose management system is subject to certification.

### 10.1.6. Reduction of Audit Time

- The reductions of audit time shall not exceed 30% of the times established from table 4;
- When a high percentage of personnel perform certain activities/positions that are considered repetitive (e.g. cleaners, security, transport, sales, call centres, etc) a reduction to the number of personnel which is coherent and consistently applied on a company to company basis within the scope of certification is permitted. The methods incorporated for the reduction shall be documented to include any consideration of the risk of the activities/positions;

The reduction in audit time of management systems and schemes can occur in the following circumstances:

- The client is not “design responsible” or other standard elements are not covered in the scope (QMS only)
- Very small site for number of personnel (e.g. office complex only);
- Maturity of management system;
- Prior knowledge of the client management system (e.g. already certified and reports are available);
- Client preparedness for certification;

- High level of automation;
- Where staff include a number of people who work “off location”;
- Where there are large numbers of unskilled personnel;(see end of section note)

Where activities are considered to be of low-risk reductions may be considered for this low complexity considered. (See Section 10.3 Table 5):

- Processes involving similar or repetitive activities (e.g. cleaning service activities);
- Identical activities of low complexity performed on all shifts where there is appropriate evidence supplied;
- Where a significant proportion of staff (more than 75%) carry out a similar simple function;
- Repetitive processes within the scope where the employees perform repetitive activities.

The QMR will consider all attributes of the client’s system process, services and products and make fair adjustments for these factors that could justify more or less audit time for an effective audit. Subtractive time factors may be offset by additive time factors.

*NB: Reductions due to employment of large numbers of unskilled personnel or any decision regarding a reduction in time shall not be made without consideration of the associated OH&S risk. In applying reductions to the audit time, all justifications will be recorded and made available to JAS-ANZ at assessment.*

**10.1.7. Audit times for HSQF audits**

Considerations to calculate HSQF audit times:

- Reductions of not more than two days (16 hours). These can be applied to consider the effectiveness of the audit clients self-assessment processes and evidence submitted during the pre-certification activities and may include:
  - Any evidence used to support time reductions will need to verify compliance with the HSQF Standards;
  - The size, number and combination of service outlets;
  - The complexity of the services provided.
- Time reductions can be considered where other JAS-ANZ accredited certification is held, however it must cover all the audit client sites and/or outlets. (ISO 9001:2015 etc.).

**10.1.7.1. Durations for HSQF Scheme Audits**

The audit duration for HSQF certification will be calculated to ensure that auditors may do both horizontal and vertical analyses (i.e. sample across all service types and drill down into each service type) of the audit client and any relevant service streams and service types across client locations.

To determine the audit duration, calculations are based, at a minimum, on the following:

- The size of the audit client (the number of service contracts and budget);
- The number and location of sites and/or outlets (while multi-stream multi-site organisations may have a level of efficiency that enables them to reduce duration, audit duration should reflect the size, diversity and geographical range of the audit client through site sampling);
- The number and risk level of different programs or service types delivered by the audit client from single or multi-site venues.

- Any existing audit client accreditation certification to another JAS-ANZ or ISO standards, subject to a degree of equivalence recognised, considering the time elapsed between the last audit and the relevance of any conditions;
- The state and maturity of the client's policies and procedures developed for their services and operations (new and historical);
- Results of self-assessments conducted in the last 12 months;
- The number of participants who access services, or are attached to the client;
- The participants characteristics and cohorts;
- The geographic location of the participants;
- The participants' preferred method of engagement (e.g. interview at home, by telephone. Group interviews, face to face);
- The level and type of support needed by the participants to enable them to participate in the audit including access to appropriate methods of communication;
- The number of audit client staff (FTE).

The QMR will complete a thorough analysis of the above factors to demonstrate that while planning the audit with the client all eventualities have been addressed and the process for engaging participants is appropriate and meets scheme requirements.

- The audit duration will also consider the type and number of services delivered by the client;
- The audit duration will be adequate to conduct an effective audit that allows for a valid certification decision to be made;
- The audit duration may not be excessive or prohibitive in costs for the audit client and be proportionate to the clients' size and complexity.

HSQF audit durations apply to on-site activity only:

- Planning, preparation, travel time, and reporting are not included as part of audit duration;
- The required audit duration can be achieved by auditors working part time hours to suit the operational needs of the client and the interview requirements of participants. (E.g. observations of shifts, handovers, lifestyle programs; interviews with participants after or before work etc.);
- Where audit team members work together (e.g. an auditor and a technical expert or trainee auditor) that time is counted as a single auditor;
- Where two auditors or audit team leaders are present on site but working separately, their time is counted separately (e.g. two auditors working separately for two days=four audit days).

## 10.2. QMS Audit Time Table

| Effective Number of Personnel | Audit Time Stage 1 + Stage 2 (days) | Effective Number of Personnel | Audit Time Stage 1 + Stage 2 (days) |
|---|---|---|---|
| 1-5 | 1.5 | 626-875 | 12 |
| 6-10 | 2 | 876-1175 | 13 |
| 11-15 | 2.5 | 1176-1550 | 14 |
| 16-25 | 3 | 1551-2025 | 15 |
| 26-45 | 4 | 2026-2675 | 16 |
| 46-65 | 5 | 2676-3450 | 17 |
| 66-85 | 6 | 3451-4350 | 18 |
| 86-125 | 7 | 4351-5450 | 19 |
| 126-175 | 8 | 5451-6800 | 20 |
| 176-275 | 9 | 6801-8500 | 21 |
| 276-425 | 10 | 8501-10700 | 22 |
| 426-625 | 11 | >10700 | Follow progression above |

Table 4–QMS Audit Duration

- The numbers of personnel in Table 4 QMS should be seen as a continuum rather than a stepped change. I.e. if drawn as a graph, the line should start with the values in the lower band and end with the endpoints of each band;
- Considerations for determining the effective number of employees include part-time personnel and employees partially in scope, those working on shifts, administrative and all categories of office staff and repetitive processes.
- The table above is used to define the effective number of personnel for the calculation of audit time of management systems;
- The starting point of the graph should be personnel of 1 attracting 1.5 days;
- This table is an indication only, as duration is always impacted by audit risk factors;
- QIP Certifications may need to calculate audit time for a number of personnel exceeding 10700. Such time should follow the progression in Table 4 QMS in a consistent fashion;

## 10.3. Complexity and Audit Time-ISO 9001:2015 and HSQF

| Organisation Distribution | | |
|---|---|---|
| | Large Simple<br>Multi-site<br>Few Processes<br>Repetitive processes<br>Small scope<br>**Medium Risk** | Large complex<br>Multi-site<br>Many processes<br>Large scope<br>Design responsible<br>Unique processes<br>**High Risk +** |
| | Starting point from Table 4 | |
| | Few processes<br>Small scope<br>Repetitive processes<br>Small simple<br>**Low Risk** | Many processes<br>Design responsible<br>Large scope<br>Unique Processes<br>Small complex<br>**Medium+/High Risk** |

Table 5–Complexity and Audit Time (IAF MD 5:2015)

Once the proposed audit time, audit duration and effective number of personnel has been calculated, the QMR will ensure that the justification calculations and supporting risk factors are recorded in the audit client file.

*NB: The relevant tables, figures and diagrams for QMS, which demonstrate the relationship between effective number of personnel and complexity, cannot be used in isolation. These tables and figures provide the framework for audit planning and therefore required adjustments for the determination of audit time for all types of audits.*

### 10.3.1. Examples of Risk Categories

| Tables QMS 2 – Examples of Risk Categories | |
|---|---|
| **High Risk** | Where failure of the product or service causes economic catastrophe, or puts life at risk. Examples include but are not limited to:<br>Food; pharmaceuticals; aircraft; shipbuilding; load bearing components and structures; complex construction activity; electrical and gas equipment; medical and health services; fishing; nuclear fuel; chemicals, chemical products and fibres. |
| **Medium Risk** | Where failure of the product or service could cause injury or illness. Examples include but are not limited to:<br>Non-load bearing components and structures; simple construction activities; basic metals and fabricated products; non-metallic products; furniture; optical equipment; leisure and personal services. |

| | |
|---|---|
| **Low Risk** | Where failure of the product or service is unlikely to cause injury or illness.<br>Examples include but are not limited to:<br>Textiles and clothing; pulp, paper and paper products; publishing; office services; education; retailing; hotels and restaurants. |

Table 6- QMS 2 – Examples of Risk Categories

**Note 1:** It is expected that business activities defined as low risk may require less audit time than the time calculated using Table QMS 1, activities defined as medium risk will take the time calculated using Table QMS 1, and activities defined as high risk will take more time.
**Note 2:** If a company is providing a mixture of business activities (e.g.: construction company that builds simple construction – medium risk - and bridges – high risk), it is up to the CAB to determine the correct audit time, taking into consideration the number of personnel involved in each of the activities.

## 11. Audit Plan

The audit plan will be communicated and the dates of the audit will be agreed upon, in advance with the audit client, as the last steps of the pre-certification activities.

#### 11.1.1. Preparing the audit plan

The Audit team leader and the QMR will prepare the audit plan based on the information contained in the audit programme and the documentation provided by the audit client. The audit plan will be appropriate to the objectives and the scope of the audit as defined in the pre-certification activities.

The plan audit will ensure that all information gained in pre-certification and the audit programme will be reviewed to assist with efficient scheduling and coordination of the audit activities.
The audit plan will include, at a minimum, the following:

- The audit objectives;
- The audit criteria;
- The certification scope and any sub-scopes for each site;
- Identification of the organisational and functional units or processes to be audited;
- The dates and sites where the on-site audit activities are to be conducted, including visits to temporary (or pop-up) sites or access to virtual outlets, as appropriate;
- The expected time and duration of each on-site audit activity;
- The roles and responsibilities of the audit team members and accompanying persons, such as observers or interpreters;
- Audit plans may be available in more than one document to avoid confusion, particularly where there is a combined audit e.g. ISO 9001:2015 and HSQF or a large, geographically spread audit client.

The audit plan will also include detail that reflects the scope and complexity of the audit client:

- Results from the use of appropriate sampling techniques;
- The composition of the audit team and its collective competencies;
- Any potential risks to the audit client created by the audit (participants, staff, WHS, environment, infrastructure);

- The allocation of appropriate resources ( team members etc.) to any critical areas of the audit;
- Identification of the audit clients contacts at each site;
- Any cultural language or other communication requirements;
- Audit report topics;
- Logistics and communication arrangements, including sampled site visits;
- Specific measures that may need to be taken to address the effect of uncertainty on achieving the audit objectives;
- Matter impacting on confidentiality, privacy and/or information security;
- Follow up action from previous audits;
- Follow up activities to the planned audit;
- Coordination with other audit activities in case of a joint (consortium) audit.

**11.1.2. Acceptance of the Audit plan**

The audit plan shall be communicated and the dates of the audit shall be agreed upon, in advance, with the client.

The audit client will review and accept the audit plan. Any objections by the audit client or any sites or operational programs will be resolved by the audit team leader, the audit client and the QMR as required.

The QMR will document all decisions made in the audit client file and include data in the Audit programme review.

**11.1.3. Feasibility of the audit plan**

The QMR and the ATL will consult to determine the feasibility of the audit plan to provide reasonable confidence that the audit objectives can be achieved.

Determining feasibility will take into considerations:

- Sufficient and appropriate information for planning and conducting the audit;
- Adequate cooperation from the audit client contact;
- Adequate time and resources for conducting and completing the audit.

The QMR will determine the final feasibility of each audit plan and if required, propose alternatives to the audit client contact and the ATL that will meet the audit objectives and remain within reasonable resource allocations.

**11.1.4. Communication of Audit Team members**

- The QMR will communicate the names of, and if requested, make available background information (with consent) on the ATL and auditors/CTEs to the audit client, at a minimum 2 months prior to the audit commencement date;
- The audit client may raise an objection to the appointment of any particular audit team member at any time; the QMR will discuss the objection with the EM and the audit client and make changes to the team if the objection is considered valid.

**11.1.5. Communication of Audit Team Tasks**

The QMR will define and document all tasks given to the audit team and ensure these are made known to the audit client organisation. The audit tasks will require the audit team to:

- Examine and verify the structure, policies, processes, procedures, records and related documents of the client organisation relevant to the management system;
- Determine that these meet all the requirements relevant to the intended scope of certification;
- Determine that the processes and procedures are established, implemented and maintained effectively, to provide a basis for confidence in the client's management system; and
- Communicate to the client, for its action, any inconsistencies between the client's policy, objectives and targets (consistent with the expectations in the relevant management system standard or other normative documents) and the results.

## 12. Revision History

| Revision | Effective Date | Section | Change Description |
|---|---|---|---|
| 1 | 11/05/2018 | All | Initial document release. |
| 2 | 23/07/2018 | 3 and 7.1 | Addition of HSQF audit day estimation and references. |
| 3 | 7/01/2019 | All | Removal of conduct audit and reporting sections; Updates to meet IAF MD5:2015; JAS-ANZ Human Services Scheme Parts 1 and 2; ISO 19011:2011 for Audit Planning. |
| 4 | 05/03/2019 | All | Updates to meet ISO 19011:2018 requirements for Audit Planning. |
| 5 | 21/06/2019 | All | Updates to meet ISO 19011:2018 ISO 17065 and ISO 17021 Parts 1 and 2 requirements for Audit Planning. |
| 6 | 7/08/2019 | All | Additional wording added in response to JAS-ANZ Document review |