

Australian/New Zealand Standard™

**Guidelines for auditing management  
systems**



## **AS/NZS ISO 19011:2014**

This Joint Australian/New Zealand Standard was prepared by Joint Technical Committee QR-006, Quality Assessment and Audits. It was approved on behalf of the Council of Standards Australia on 21 July 2014 and on behalf of the Council of Standards New Zealand on 5 June 2014.

This Standard was published on 18 August 2014.

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*This Standard was issued in draft form for comment as DR AS/NZS ISO 19011.*

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# Australian/New Zealand Standard™

## Guidelines for auditing management systems

Originated in Australia as AS 3911.1(Int)—1990, AS 3911.2(Int)—1990, AS 3911.3—1990, AS/NZS ISO 14010(Int):1995, AS/NZS ISO 14011(Int):1995 and AS/NZS ISO 14012(Int):1995. Originated in New Zealand as NZS 10011.1:1992, NZS 10011.2:1992 and NZS 10011.3:1992. Jointly revised and redesignated as AS/NZS ISO 19011:2003. Second edition 2014.

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## PREFACE

This Standard was prepared by the Joint Standards Australia/Standards New Zealand Committee QR-006, Quality Assessment and Audits, to supersede AS/NZS ISO 19011:2003, *Guidelines for quality and/or environmental management systems auditing*.

The objective of this Standard is to provide guidance on auditing management systems, including the principles of auditing, managing an audit program and conducting management system audits, as well as guidance on the evaluation of competence of individuals involved in the audit process, including the person managing the audit program, auditors and audit teams.

This Standard is identical with, and has been reproduced from, ISO 19011:2011, *Guidelines for auditing management systems*.

This second edition cancels and replaces the first edition (AS/NZS ISO 19011:2003), which has been technically revised.

The main differences compared with the first edition are as follows:

- (a) The scope has been broadened from the auditing of quality and environmental management systems to the auditing of any management systems.
- (b) The relationship between ISO 19011 and ISO/IEC 17021 has been clarified.
- (c) Remote audit methods and the concept of risk have been introduced.
- (d) Confidentiality has been added as a new principle of auditing.
- (e) Clauses 5, 6 and 7 have been reorganized.
- (f) Additional information has been included in a new Annex B, resulting in the removal of help boxes.
- (g) The competence determination and evaluation process has been strengthened.
- (h) Illustrative examples of discipline-specific knowledge and skills have been included in a new Annex A.
- (i) Additional guidelines are available at the following website: [www.iso.org/19011auditing](http://www.iso.org/19011auditing).

As this Standard is reproduced from an International Standard, the following applies:

- (i) In the source text 'this International Standard' should read 'this Australian/New Zealand Standard'.
- (ii) A full point substitutes for a comma when referring to a decimal marker.

The term 'informative' has been used in this Standard to define the application of the annex to which it applies. An 'informative' annex is only for information and guidance.

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## INTRODUCTION

Since the first edition of this International Standard was published in 2002, a number of new management system standards have been published. As a result, there is now a need to consider a broader scope of management system auditing, as well as providing guidance that is more generic.

In 2006, the ISO committee for conformity assessment (CASCO) developed ISO/IEC 17021, which sets out requirements for third party certification of management systems and which was based in part on the guidelines contained in the first edition of this International Standard.

The second edition of ISO/IEC 17021, published in 2011, was extended to transform the guidance offered in this International Standard into requirements for management system certification audits. It is in this context that this second edition of this International Standard provides guidance for all users, including small and medium-sized organizations, and concentrates on what are commonly termed “internal audits” (first party) and “audits conducted by customers on their suppliers” (second party). While those involved in management system certification audits follow the requirements of ISO/IEC 17021:2011, they might also find the guidance in this International Standard useful.

The relationship between this second edition of this International Standard and ISO/IEC 17021:2011 is shown in Table 1.

**Table 1 — Scope of this International Standard and its relationship with ISO/IEC 17021:2011**

Internal auditing	External auditing	
	Supplier auditing	Third party auditing
Sometimes called first party audit	Sometimes called second party audit	For legal, regulatory and similar purposes For certification (see also the requirements in ISO/IEC 17021:2011)

This International Standard does not state requirements, but provides guidance on the management of an audit programme, on the planning and conducting of an audit of the management system, as well as on the competence and evaluation of an auditor and an audit team.

Organizations can operate more than one formal management system. To simplify the readability of this International Standard, the singular form of “management system” is preferred, but the reader can adapt the implementation of the guidance to their own particular situation. This also applies to the use of “person” and “persons”, “auditor” and “auditors”.

This International Standard is intended to apply to a broad range of potential users, including auditors, organizations implementing management systems, and organizations needing to conduct audits of management systems for contractual or regulatory reasons. Users of this International Standard can, however, apply this guidance in developing their own audit-related requirements.

The guidance in this International Standard can also be used for the purpose of self-declaration, and can be useful to organizations involved in auditor training or personnel certification.

The guidance in this International Standard is intended to be flexible. As indicated at various points in the text, the use of this guidance can differ depending on the size and level of maturity of an organization’s management system and on the nature and complexity of the organization to be audited, as well as on the objectives and scope of the audits to be conducted.

This International Standard introduces the concept of risk to management systems auditing. The approach adopted relates both to the risk of the audit process not achieving its objectives and to the potential of the audit to interfere with the auditee’s activities and processes. It does not provide specific guidance on the organization’s risk management process, but recognizes that organizations can focus audit effort on matters of significance to the management system.

This International Standard adopts the approach that when two or more management systems of different disciplines are audited together, this is termed a “combined audit”. Where these systems are integrated into a single management system, the principles and processes of auditing are the same as for a combined audit.

Clause 3 sets out the key terms and definitions used in this International Standard. All efforts have been taken to ensure that these definitions do not conflict with definitions used in other standards.

Clause 4 describes the principles on which auditing is based. These principles help the user to understand the essential nature of auditing and they are important in understanding the guidance set out in Clauses 5 to 7.

Clause 5 provides guidance on establishing and managing an audit programme, establishing the audit programme objectives, and coordinating auditing activities.

Clause 6 provides guidance on planning and conducting an audit of a management system.

Clause 7 provides guidance relating to the competence and evaluation of management system auditors and audit teams.

Annex A illustrates the application of the guidance in Clause 7 to different disciplines.

Annex B provides additional guidance for auditors on planning and conducting audits.

NOTES

## AUSTRALIAN/NEW ZEALAND STANDARD

**Guidelines for auditing management systems****1 Scope**

This International Standard provides guidance on auditing management systems, including the principles of auditing, managing an audit programme and conducting management system audits, as well as guidance on the evaluation of competence of individuals involved in the audit process, including the person managing the audit programme, auditors and audit teams.

It is applicable to all organizations that need to conduct internal or external audits of management systems or manage an audit programme.

The application of this International Standard to other types of audits is possible, provided that special consideration is given to the specific competence needed.

**2 Normative references**

No normative references are cited. This clause is included in order to retain clause numbering identical with other ISO management system standards.

**3 Terms and definitions**

For the purposes of this document, the following terms and definitions apply.

**3.1****audit**

systematic, independent and documented process for obtaining **audit evidence** (3.3) and evaluating it objectively to determine the extent to which the **audit criteria** (3.2) are fulfilled

NOTE 1 Internal audits, sometimes called first party audits, are conducted by the organization itself, or on its behalf, for management review and other internal purposes (e.g. to confirm the effectiveness of the management system or to obtain information for the improvement of the management system). Internal audits can form the basis for an organization's self-declaration of conformity. In many cases, particularly in small organizations, independence can be demonstrated by the freedom from responsibility for the activity being audited or freedom from bias and conflict of interest.

NOTE 2 External audits include second and third party audits. Second party audits are conducted by parties having an interest in the organization, such as customers, or by other persons on their behalf. Third party audits are conducted by independent auditing organizations, such as regulators or those providing certification.

NOTE 3 When two or more management systems of different disciplines (e.g. quality, environmental, occupational health and safety) are audited together, this is termed a combined audit.

NOTE 4 When two or more auditing organizations cooperate to audit a single **auditee** (3.7), this is termed a joint audit.

NOTE 5 Adapted from ISO 9000:2005, definition 3.9.1.

**3.2****audit criteria**

set of policies, procedures or requirements used as a reference against which **audit evidence** (3.3) is compared

NOTE 1 Adapted from ISO 9000:2005, definition 3.9.3.

NOTE 2 If the audit criteria are legal (including statutory or regulatory) requirements, the terms "compliant" or "non-compliant" are often used in an **audit finding** (3.4).