

PLANNING THE AUDIT: AUDITOR PERSPECTIVE



Audit Planning- Why?

- Define the aims and objectives
- Value of audit - who to?
- Is this according to the audit programme?
- Routine?



PLANNING THE AUDIT - AUDITOR

Audit Planning- What?

- Determine the scope
- Pre-defined?
- Clear beginning and end
- Will this meet the objectives?



PLANNING THE AUDIT - AUDITOR

Audit Planning- Who?

- Determine the resource
- Audit team or individual auditor?
- Pros and cons?
- **AUDITEES!**



PLANNING THE AUDIT - AUDITOR

Audit Planning- How?

- Audit methods
- Standards to be used
- Supporting documentation
- Document review
- Interviews
- Checklists?



Audit Planning- Where/when?

- Determine the audit site
- Agree audit timings
- Book travel/hotels



Audit Planning

- **Reporting- keep this in mind at Planning stage**
- **Failure to plan**

PLANNING THE AUDIT: AUDITEE PERSPECTIVE



Initial Contact

- Usually receive initial contact via email
- What needs do be done in response?



- **Don't Panic (or Scream or Run Away)!**

- Look at it positively - It is a chance to improve

- **Look at logistics, people and resources**

- For your response
- For internal preparations

- **Respond in a timely fashion**

What next?

- **Aren't we inspection/audit ready?**
- **Need to...**
 - **Communicate**
 - **Organise**
 - Agree responsibilities
 - Review current status
 - Draft plan of action and Do it!

Communicate

- **To Senior Management**
 - **Why it is important**
 - Continuous improvement
 - License to operate
 - Reputation
 - Future business
 - **To get buy-in/support for preparation activities**
 - **To get buy-in/support for audit outcomes**

PLANNING THE AUDIT - AUDITEE

Communicate (2)

- **To all personnel:**
 - Agreed audit dates
 - Location and scope of the audit
 - How to behave
- **To all key personnel** (The above plus...):
 - Why it is important
 - How they will be involved during...
 - Preparation
 - On the day
 - Afterwards
 - Re-iterate personal responsibilities

Organise

- **Identify what is in scope**
- **Agree responsibilities**
- **Review the current status**
- **Draft plan of action
(and Do it!)**

Receipt of a Formal Agenda

- **Confirm order/timings:**
 - Fit with the availability of personnel
 - Are practical
- **Acknowledge receipt**
 - Request further clarification, if needed
 - Offer suggestions to improve the flow of the audit
 - e.g. conducting tours following the opening meeting (to provide orientation and context for the audit)

Final Preparations

- **Monitor Progress of Identified Actions Regularly**
- **Perform Pre-Audit Tour**
- **Ensure Key Staff are Prepared**
- **Collate Requested Information**
- **Collate Stand-by Information**
- **Audit Room is Ready**
- **Ensure Security/Reception are informed**

On the Day

- **Welcome the auditor**
- **Allow time for the auditor to organise themselves**
- **Fire Alarms and Emergency Exits**
- **Ensure all key personnel are ready and attend the opening meeting**

PLANNING THE AUDIT - AUDITEE

Above all else...



- Any Questions?