



# AUDIT PROGRAMS

PREPARING FOR E-AUDITING

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# Learning Objectives



DEFINE AUDIT  
PROGRAM CRITERIA



PROVIDE EXAMPLES FOR  
PLANNING TO E-AUDIT

# Definitions



Audit- An audit is “a systematic, independent and documented process for obtaining [sufficient] audit evidence and evaluating it objectively to determine the extent to which audit criteria are fulfilled.”



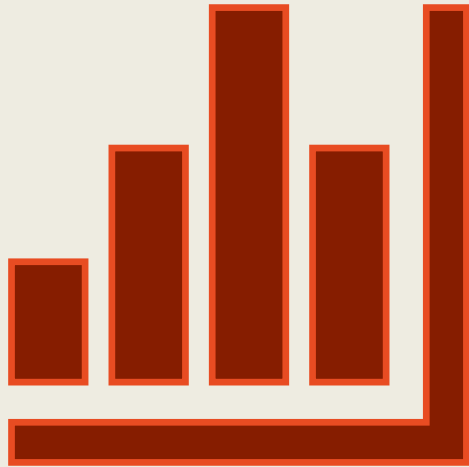
eAudit – An audit that uses electronic means to remotely obtain audit evidence in order to determine the extent of conformity to the audit criteria.



Remote Audits – Facilitation of assessment from a location other than that being physically present.



Virtual Site – An online environment allowing persons from different physical locations to execute processes.



# Audit Program Elements

Audit  
Process

Auditor  
Capabilities

Audit  
Assessment  
– Risks

Technology

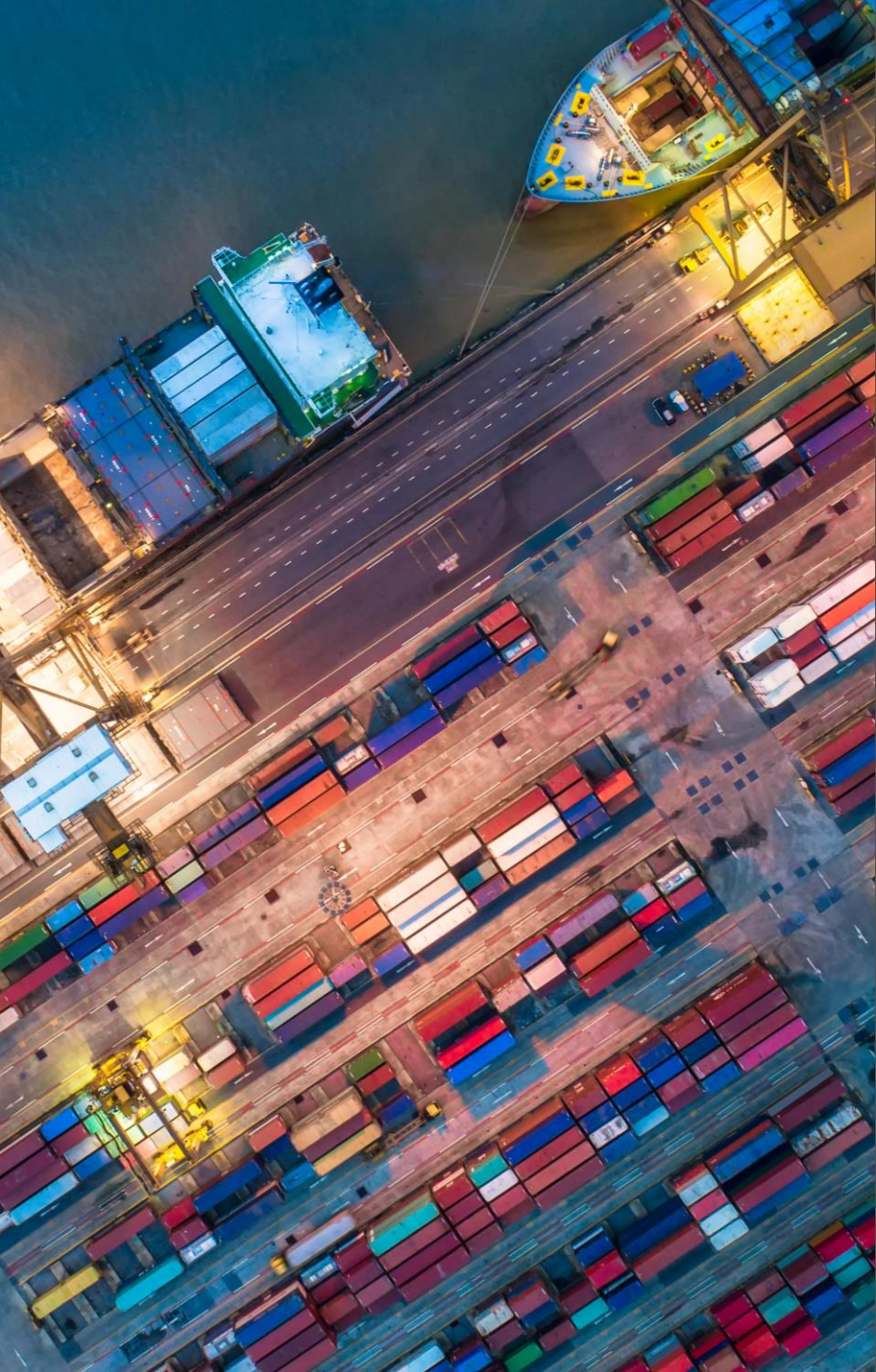
Interested  
Parties  
Agreement

Management Planning

# Audit Planning using a Hybrid Audit Model

## MANAGEMENT AUDIT PLANNING MATRIX

Audit Type	FtF	eAudit	Doc Review	Performance Results	
Conformance	As needed (hybrid rotation) or in cases of escalation	ISO9001:2015 Audit	Minimum Documented Information	<ul style="list-style-type: none"> <li>Supply Chain Management</li> <li>Communication Protocol Requirements</li> <li>Standard Process Management</li> </ul>	
		Supply Chain Audit			
Performance		Undercover Auditor		Customer Surveys	<ul style="list-style-type: none"> <li>Performance: Access, Quality, Outcomes</li> <li>Service evaluations</li> </ul>
Risk and Opportunity			Supply Chain Audit	Certification Review	<ul style="list-style-type: none"> <li>Pharmacy</li> <li>Dieticians</li> <li>Social Work Agency</li> <li>Occupational Therapy</li> </ul>
		Undercover Auditor	Protocol Performance		
Supplier		Conformance to Regulatory Requirements	Required Documentation	<ul style="list-style-type: none"> <li>Inspection and test results</li> </ul>	



# Interested Parties

## Necessary Agreements

- To conduct audits remotely
- Allow for cameras
- Secure networking between companies
- As needed visitations either virtually or on site
- Sharing of information
- Screen shots of information

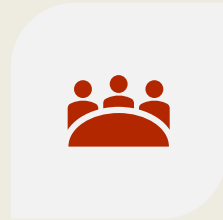




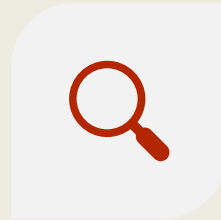
# Defined Processes for Remote Auditing



TECHNICAL  
CHECK



OPENING  
MEETING



AUDITING



CLOSING  
MEETING



REPORT



# Assess the Auditors' Capabilities

- Virtual Team Experience
- Communication in a virtual setting
- Learning Styles
- Collaborative Program Training
- Simple technology problem-solving
- How to conduct an audit remotely
- Interviews and record reviews
- Visual capture of the remote location







## Technology to Support eAudits

- Network Security
- Equipment – Computers and Mobile Devices
- Collaborative Programs
- Shared folders – access permissions



# AUDIT PROGRAM RISK ASSESSMENT

Process	Potential Failure Mode	Potential Effect	Potential Cause	Impact on Audit Program Results
Site Audits	Audit cancelled due to travel restrictions	Budget cuts	Management Decision	Lack of data regarding remote location or supplier conformance
eAudit	Limited WiFi	Unclear view of the production line	Technical Checks not conducted	Did not adequately see the production floor
Remote Desk Audit Method	Process not followed	Inconsistent audit results	Untrained auditor	Sufficient audit evidence has not collected for evaluation
Communication	Attendance Issues	Audit does not run ontime	Management did not set clear timelines	Inefficient audits – late start dates



# References

- JP Russell, Shauna Wilson. [eAuditing Fundamentals: Virtual Communication and Remote Auditing](#) 2013 ASQ Quality Press
- Wilson, Shauna [eAuditing: A Matter of Context](#) The Auditor Online 07MAR2017
- Wilson, Shauna [Auditing Communication in a Global Supply Chain](#) The Auditor Online 01Jan2013
- Wilson, Shauna [Setting the foundation for Conducting eAudits](#) The Auditor Online 25Jul2016
- Russell, JP [Auditor Requirements Are Changing](#): Responsibilities, Knowledge, and Skills The Auditor Online 3JAN2013
- IAF ID 12:2015 Issue 1 Principles on Remote Assessment
- ANAB FA 2020.04 July 2012 Computer Assisted Auditing Techniques



# Auditor Capabilities

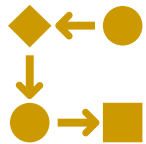
- eAuditing Process and Techniques
- Communication for Virtual Teams
  - Validation issues when non-verbal communication is not available.
  - How to conduct online meetings – best leverage the synchronous time.
  - Learning styles: How most visual learners are impacted in an audio environment.
- Technology
  - Collaborative meeting programs.
  - Cameras, mobile devices, and computers.
  - Problem-solve technical issues
  - Provide guidance to prevent technology issues
- Internal Auditing
  - How to facilitate an audit either FtF or eAudit.
  - Preparation for the internal / external audit.
  - Use a standardized audit process for collecting data.
  - How to decide the best audit model to use.
- ISO Standards
  - How the standard requirements apply in an outsourced global and domestic supply chain. (Applicable Standard(s))
    - Customer satisfaction – customer issues
    - First tier, second tier supplier management
    - Contract manufacturer management process control



# Prepare for Remote Auditing



Interested party contracts



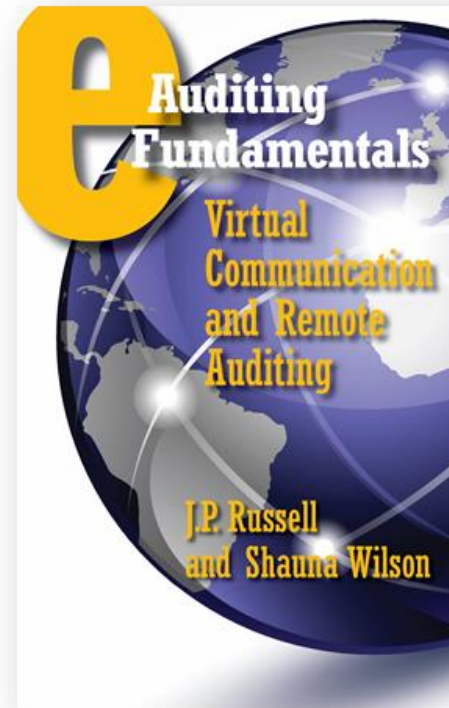
Define the audit process



Select the appropriate technology



Assess audit program risk



Develop auditor capabilities

Sign up for self-paced online training \$159  
[www.qualityWBT.com](http://www.qualityWBT.com)



Schedule Live Instructor-led Audit Team training \$295 per person  
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