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# Procedure for Internal Audits

## ***PURPOSE***

This procedure describes the process for internal audits.

*Authorship*

This document has been written by the Secretariat.

*Official language*

The publication may be translated into other languages as required. The English language version remains the definitive version.

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*Further information*

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## **1 INTRODUCTION**

This procedure describes the process for systematic examination of the effective operations of EA and its Secretariat in accordance with the following reference documents:

- the EA Management System and related documents
- the EA Governance and Policy documents
- the EA Peer Evaluation procedures documents
- ILAC/IAF A1 Mutual Recognition Arrangement: Requirements for the Evaluation of a Regional group

## **2 PURPOSE**

The purpose of this procedure is to further define the steps for planning, performing, reporting, recording and following up on internal audits.

The internal audit will:

- improve the understanding of how EA and its bodies including the EA Multilateral Agreement Council (EA MAC) operate;
- review the existence and effectiveness of written policies and procedures and ensure that these are properly implemented and maintained;
- provide a stimulus for ongoing improvement and streamlining;
- give the EA MLA Signatory' National Accreditation Bodies (NABs), EA Stakeholders, ILAC and IAF, assurance that processes are adequate and efficient and give confidence.

## **3 IMPLEMENTATION OF AN INTERNAL AUDIT**

### **3.1 Frequency**

Internal audits shall be conducted on a regular basis, and as planned in the EA multiannual audit programme approved by the Executive Board. Internal audits are initiated and the process is managed by the Quality Officer and/or the Quality Coordinator. Internal audits shall be performed at the premises of the EA Secretariat. It may also cover EA bodies meetings or other activity involving the EA Secretariat and officers.

As considered appropriate by the auditor elements of the internal audits may be conducted either by email, by telephone or by web meetings.

### **3.2 Auditor's Qualifications and Impartiality**

The internal auditors shall meet the qualification requirements set out in ISO 19011. That includes the following:

- General knowledge about EA, its structure and processes,
- General knowledge about EA's Management system and documents,
- Experience in performing internal audits and/or other types of assessments.

It is deemed that persons meet the required qualifications, if they have experience as:

- Quality managers and technical managers of NABs,
- Assessors and/or peer evaluators.

The auditors shall not evaluate any activities they have been involved in, such as the peer evaluation into which they participated as a Team Leader or Team Member.

Note: The Quality Officer and the Quality Coordinator could also be appointed as internal auditors with the necessary precautions to ensure the impartiality of audits conducted.

### **3.3 Audit Planning/Coordination and Preparation**

#### **3.3.1 Planning/Coordination**

The Executive Secretary is responsible for

- defining the internal audit scope and plan;
- approving the corresponding budget and mandates.

The internal audit team will be appointed by the Quality Officer.

The auditor(s) is responsible for defining the timeframe for the audit, in consultation with the audited persons.

#### **3.3.2 Preparation**

The Secretariat provides the auditor(s) with a copy of the agreed internal audit programme. (ANNEX A provides a guide for the preparation of the audit programme of the peer evaluation process specifically).

Prior to the audit date, the auditor reviews the appropriate quality system documentation and records of implemented corrective actions from previous audit findings and adjusts the final audit programme as appropriate.

### **3.4 Performance of Internal Audit**

After having held an opening session detailing the audit process to the audited persons, the auditor completes the audit program by identifying the objective evidence for conformance with requirements against the relevant policies and procedures and associated documents. He/she also verifies the implementation of previous corrective actions.

At the completion of the audit, preferably while still on site or during a subsequent web meeting, a closing session is held with the audited persons to provide feedback to the internal audit and to discuss the findings.

The same rules for opening and closing sessions apply for internal audits conducted through web meetings.

The auditor shall prepare a written draft summary of his/her findings. Non-conformities and concerns shall be stated with reference to the specific clauses of the relevant documents. A copy of the draft summary shall be given to the audited persons to comment on and discuss the auditor's findings and clear up any misunderstandings that may have arisen.

### **Classification of findings**

Finding: To be used as a general term

Non-conformity (NC): Finding where the audited process does not meet a requirement of the EA management system and the requirements of EC Regulation No 765/2008 or ILAC/IAF.

It is expected to respond to a NC by taking immediate corrective action based on a documented root cause analysis and providing the team with evidence of implementation.

Concern (CN): Finding where the actual practice may develop into a NC. It is expected to respond to a CN by providing the team with an appropriate action plan based on a documented root cause analysis and time schedule for implementation.

Comment (Cm): Finding about documents or practices with a potential of improvement; but still fulfilling the requirements. It is encouraged to respond to comments.

### **3.5 Reporting**

After the visit the auditor shall complete the internal audit report and forward it to the responsible (audited) person(s) within 30 days. The report shall be established according to the format described in ANNEX B.

The responsible (audited) person(s) shall check the report and forward it with comments and proposed corrective actions to the auditors and, as required, the relevant EA committee/management group within 30 days of receiving the report.

### **3.6 Follow up**

The auditors shall evaluate the proposed corrective actions and finalize the internal audit report within 60 days. The final audit report shall be presented to the Executive Board.

Note: Depending on the nature of the NC, it is recognized that it may only be feasible to provide partial evidence of implementation of corrective action within this delay.

### **3.7 Financial resources**

Costs of internal auditors are normally reimbursed through the EA budget approved by the General Assembly. Costs may be covered by the operating grant of the EC/EFTA according to the agreed mandates established by the Executive Secretary and endorsed by the Executive Board.

EA-1/20 Procedure for the control of expenditures and preparation of budgets and the EA Terms & Conditions apply.

### **3.8 Confidentiality**

Internal auditors shall be requested to sign a Confidentiality declaration. They shall keep confidential any information concerning either an EA member (including the information related to peer evaluations and complaints) or an EA staff member. Furthermore, the auditor shall comply with the General Data Protection Regulation.

### **3.9 Records**

Internal audit reports are stored on the Secretariat server.

## **ANNEX A: EXAMPLE FOR SETTING UP THE INTERNAL AUDIT PLAN OF THE PEER EVALUATION PROCESS**

### **1<sup>st</sup> day**

- Opening meeting
- Results of the document review
- Examination and collecting information on the basis of files about
  - application procedure
  - evaluation teams
  - process of the evaluations (quality of reporting etc.)
  - results of the evaluations
  - monitoring of activities of TFGs
  - monitoring of decision-making process
  - appropriateness of the frequency of evaluations
  - management of TLs and TMs (including Training)
- Verification of some evaluation files (vertical audit)
- Collecting information about the meetings of the EA-MAC-Management Group and the EA-MAC
- Examination of the complaints and appeals process (at the EA Secretariat)

### **2<sup>nd</sup> day**

- summary and follow-up of the 1<sup>st</sup> day
- Verification of special findings and discussion
- Audit findings
- Preparation of the audit conclusion and proposals for improvement
- Closing meeting and discussion of the findings



## **ANNEX B: CONTENT OF THE INTERNAL AUDIT REPORT**

The internal audit report should include the following:

- Name of the auditor(s) and date & place of the internal audit
- Purpose of the audit
- Participants
- Criteria against which the audit is performed, and activities undertaken during the audit and main conclusions
- Comments on the implementation of the requirements specified in the referenced policies, procedures and associated documents
- Internal audit plan
- Reporting of non-conformities, concerns, comments