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NATIONAL STANDARD OF THE PEOPLE'S REPUBLIC OF CHINA

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Guidelines for auditing management systems

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1 Scope

This document provides guidance on management system audits, including audit principles, audit program management and management system audit implementation, and evaluation Guidance on the competencies of those involved in the review process: These activities involve audit program managers, auditors and audit teams:

This document is applicable to all organizations that need to plan and implement internal audits, external audits of management systems or that require a management audit programme:

This document may also be applied to other types of audits, provided that special consideration is given to the specific competencies required:

2 Normative reference documents

This document has no normative references:

3 Terms and definitions

The following terms and definitions apply to this document:

4 Audit Principles

The audit is characterized by its adherence to several principles: These principles help make audits effective and reliable in supporting management policies and controls:

tools and provide organizations with information that can improve their performance: Following these principles is a prerequisite for drawing relevant and adequate audit conclusions:

It is also a prerequisite for auditors working independently to draw similar conclusions under similar circumstances:

The guidance given in Chapters 5 to 7 is based on the following 7 principles:

a) Honesty and integrity: the foundation of the profession:

Auditors and audit program managers should:

---Carry out their work with honesty and responsible ethics;

---Only undertake audit activities that you are capable of doing;

--- Carry out work with an impartial attitude, that is, remain fair and unbiased in all matters;

--- During the review, remain alert to any factors that may affect their judgment:

b) Fair presentation: the obligation to report truthfully and accurately:

Audit findings, audit conclusions and audit reports should truly and accurately reflect the audit activities: Any issues encountered during the audit should be reported Significant obstacles and unresolved differences of opinion between the audit team and the auditee: Communication should be true, accurate, objective, timely, Clear and complete:

c) Professionalism: Responsible and judgmental in auditing:

Auditors should value the importance of the tasks they perform and the trust placed in them by the audit client and other interested parties: working An important element of working professionally is the ability to exercise sound judgment in all audit situations:

d) Confidentiality: Information security:

Auditors should carefully use and protect information obtained in the course of performing their duties: Auditors or audit clients should not act for personal gain Use audit information inappropriately or in a manner that is detrimental to the legitimate interests of the auditee: This concept includes the proper handling of sensitive or confidential Information:

e) Independence: the basis for the impartiality of the audit and the objectivity of the audit conclusions:

Auditors should be independent of the activity being audited (so far as practicable) and should be unbiased and disinterested in all circumstances:

conflict: For internal audits, where feasible, the auditor should be independent of the function being audited: The auditor should maintain Objectivity to ensure that audit findings and audit conclusions are based solely on audit evidence:

For small organizations, it may not be possible for internal auditors to be completely independent of the activities being audited, but every effort should be made to eliminate bias and Now objective:

f) Evidence-based approach: A sound approach to arriving at credible and reproducible audit conclusions during a systematic audit process:

Audit evidence should be verifiable: As the review was conducted within a limited time and with limited resources, Audit evidence should be based on a sample of the available information: Sampling should be done appropriately as this is relevant to the certainty of the audit conclusions:

Faith is closely related:

g) Risk-based approach: An audit approach that considers risks and opportunities:

A risk-based approach should have a material impact on the planning, conduct and reporting of audits to ensure that the audit focuses on the audit mandate matters that are important to the parties and important to achieving the objectives of the audit programme:

5 Management of audit plan

5:1 General An audit program should be established, which may include audits of one or more management system standards or other requirements, performed individually or in combination with actual practices:

Implementation audit (multi-system audit):

The scope and extent of the audit program should be based on the size and nature of the auditee and the nature, functionality and complexity of the management system to be audited:

degree, type of risk and opportunity, and maturity level:

When most important functions are outsourced and managed under the leadership of other organizations, the functionality of the management system can be even more complex: Need special Pay no attention to where the most important decisions are made and who makes up the top management of the system:

In the case of multiple locations/venues (e:g:, different countries), or where significant functions are outsourced and managed under the leadership of another organization When doing so, special attention should be paid to the design, planning and confirmation of the audit plan:

For smaller or less complex organizations, the audit program can be adapted appropriately:

In order to understand the auditee's environment, the audit program should consider the auditee's:

---Organizational goals;

---Relevant external and internal factors;

---Needs and expectations of relevant interested parties;

---Information security and confidentiality requirements:

The planning of an internal audit program, and in some cases a program of audits of external providers, can be used to support other organizational objectives:

Make a contribution:

Audit program managers should ensure that the integrity of the audit is maintained and that the audit is not unduly influenced:

Audits should prioritize the allocation of resources and methods to matters in the management system that have higher inherent risks and lower levels of performance:

Competent personnel should be assigned to manage the audit program:

The audit program should include the following information and identify resources to enable the audit to be conducted effectively and efficiently within the specified timeframe:

a) the objectives of the audit programme;

b) risks and opportunities related to the audit program (see 5:3) and countermeasures;

c) The scope of each audit in the audit plan (level of detail, boundary, location);

d) Audit schedule (number/duration/frequency);

e) Type of audit, such as internal or external;

f) Audit criteria;

g) The audit method to be adopted;

h) Criteria for selecting members of the audit team;

i) Relevant documented information:

Some of the above information may not be available until more detailed audit planning is completed:

The performance of the audit program (see 5:6) should be continuously monitored and measured to ensure that its objectives are achieved: The audit program should be reviewed to identify changes needs and possible improvement opportunities (see 5:7):

Figure 1 shows the management process of the audit plan:

5:2 Establish the objectives of the audit program The audit client should ensure that the objectives of the audit plan are established to guide the planning and implementation of the audit, and ensure that the audit plan is effectively implemented:

The objectives of the audit program should be consistent with the strategic direction of the audit client and support the policies and objectives of the management system:

These goals can be based on considerations such as:

a) The needs and expectations of relevant parties, including external and internal;