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| **Execution**  **Date** | **Revision No.** | **Revision Type** | | **Description of Change** | | | **Page Affected** | **Process Owner** |
|  | Ø | New | | Newly established procedure in accordance with ISO 9001:2015 requirements. | | | - |  |
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| Prepared By | | | Verified By | | | Approved By | | |
| Process Owner | | | ISO Facilitator | | | President | | |
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1. **OBJECTIVE**

The purpose of this procedure is to establish and maintain an effective Internal Quality Audit process relating to the ISO 9001:2015 requirements.

1. **SCOPE**

This procedure is applicable to the entire operation of Macro Vision Consultancy.

1. **DEFINITION OF TERMS**
   1. IQA - Internal Quality Audit
   2. CAR - Corrective Action Request.
   3. Lead Auditor - person appointed by the ISO Facilitator to coordinate and to chair all the activities of scheduled IQA.

* 1. Audit Team - a group of auditors to perform an audit.

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1. **REFERENCE DOCUMENTS**
   1. Corrective Action Procedure
   2. Control of Documented Information Procedure
   3. Management Review Procedure
   4. Risk and Opportunities Procedure
2. **RESPONSIBILITY AND AUTHORITY**
   1. The President shall be responsible forapproving the Annual Audit Plan, Internal Audit Report & Detailed Audit Plan
   2. The ISO Facilitator shall be responsible for the following:
      1. Preparation of the annual audit plan to ensure that all processes are internally audited at least twice a year.
      2. Verification of the Internal Audit Report.
      3. Approval of the correction and corrective action on the non-conformities found during the internal audit.
      4. Managing the training and qualifying process for the auditors.
      5. Identifying and organizing the audit team by selecting the lead auditor and the auditors for the scheduled audit.
      6. Maintaining a list of qualified internal auditors.
      7. Giving approval to the audit checklist and detailed audit plan.
      8. Reviewing the Detailed Audit Plan.
      9. Informing the audit team on the scheduled internal audit at least seven (7) days prior to the internal audit schedule.
   3. Lead Auditor shall be responsible for the following:
      1. Managing the implementation of Internal Audit Programme.
      2. Initial review of the Corrective Action Request and the sufficiency of corrective action taken.
      3. Reviewing the audit checklist.
      4. Approval to the Corrective Action Request for non-conformities issued to the ISO Facilitator during the audit.
      5. Preparing the Internal Audit report to the within five (5) days after the audit.
      6. Preparation of the Detailed Audit Plan.
   4. Auditor shall be responsible for the following:
      1. Performing the audit according to audit plan.
      2. Issuing and closing of CARs issued for nonconformities seen during the audit.
      3. Preparation of the audit checklist.
   5. Audited department head shall be responsible for the following:
      1. Cooperate to make a smooth internal audit
      2. Taking correction and corrective action whenever nonconformities are found without undue delay.
      3. Ensure that CARs issued to their department are answered and returned within three (3) working days upon receipt.
3. **PROCEDURE**
   1. **General Flow of Audit Process**

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| **Process Flow** | **Responsible** | **Process Description** | **Records** |
| START |  | | |
| Selection of Auditors | ISO Facilitator | Shall select auditors from the company to be trained. Auditors shall satisfy the following qualifications:   * A person who passed the internal audit training course conducted by the qualified trainer. * The person who worked in the company for at least six (6) months. | Training of Certificate, List of Certified Internal Auditors, Record of Internal Auditor |
| ISO Facilitator | Shall appoint a Lead Auditor who satisfies the following:   * + The person who has worked for more than 1 yr. in the company.   + A person who passed the Internal Audit Training.   + The person who had participated at least once during the internal audit. (However for the first IQA this will be waived)   *Note: The lead auditor can appoint his working team during the audit to ensure proper execution of the Detailed Audit Plan.* | Appointment Letter |
| Audit Planning | ISO Facilitator | Shall prepare the Annual Audit Plan using risk-based approach and obtain the PRESIDENT’ approval.  *Note:*  *The annual audit plan shall be established considering the status and importance of the process, stakeholders concern and appropriate legal requirements. The Annual Audit Plan can also be based on the results of the previous audits and the problems encountered during the implementation of the QMS.* | Annual Audit Plan  Detailed Audit Plan |
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| Preparing the Detailed Audit Plan | Lead Auditor | Shall prepare the Detailed Audit Plan which includes the audit date, audit scope and the audited dept. etc., and then, submit the same to the ISO Facilitator for review.  Note: The PRESIDENT shall approve the Detailed Audit Plan. If not approved, return to Lead Auditor. | Detailed Audit Plan  Master List of Internal Auditors |
| Preparing Audit Checklists | Auditors | Shall prepare their Audit Checklists for all the procedures assigned to them.  Note:  Submission of the audit checklist should be a week before the actual internal audit. | Internal Audit Checklist |
| Audit Notification | ISO Facilitator | Shall notify the audited dept. / offices based on the Detailed Audit Plan at least seven (7) days prior to the scheduled internal audit. | Internal Audit Notice |
| Opening Meeting | Lead Auditor and Audit Team | Shall conduct an opening meeting before performing the actual internal audit. | Minutes of the meeting |
| Performing the Audit | Internal Auditors | Shall perform the audit using the using the Audit Checklist and gather audit evidence to support audit findings.  Shall record & summarize the audit result & the non-conformances seen during the audit if ever.  Note:   1. All procedures have their own audit checklist. | Audit Checklist |
| Lead Auditor | Shall collect and review all audit checklists. | Audit Checklist |
| ISO Facilitator | Shall approve all audit checklists. | Audit Checklist |
| Wrap-up Meeting | Audit Team headed by the Lead Auditor | Shall conduct wrap up meeting upon completion of the audit and finalize the number of nonconformities and observations. | Summary of Audit Findings |
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| Prepare CAR | Audit Team | Shall prepare the Corrective Action Request (CAR) for the nonconformities found during the audit (if any).  Note: Refer to Corrective Action Procedure | CAR |
| Closing Meeting | Lead Auditor & ISO Facilitator | Shall facilitate the closing meeting upon the completion of the audit to discuss the result of the audit to all auditees and issue the CAR if any. | CAR |
| Prepare Audit Report | Lead Auditor | Shall summarize the audit result including overall impression of the audit team or suggestion on the result of the audit and the good points of the QMS. | Internal Audit Report |
| ISO Facilitator  PRESIDENT | Shall verify the audit results and submit to the PRESIDENT for approval.  *Note:*  *Result of the audit shall be part of the management review agenda.* | Internal Audit Report |
| Issuance of CAR | Internal Auditor | Shall issue the CAR to the concerned office/auditee. | CAR |
| Determine and Implement Actions | Concerned Dept. / Office | Shall be responsible for establishing correction and corrective action. CAR shall be returned to the Audit Team within three (3) working days.  *Note:*   1. *Correction and Corrective Actions shall be implemented without undue delay.* 2. *Closure of the non-conformance shall be within 2 weeks.* 3. *Verification of effectiveness of the corrective/preventive action shall be done after 2 months of implementation of the action taken.* | CAR |
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| Closing of NCs | Internal Auditor | Shall check the implementation of correction and corrective actions after two weeks upon issue of CAR. | CAR |
| Verification of Effectiveness | Internal Auditor & Lead Auditor | Shall verify the effectiveness of the action taken 2 months after the implementation of the action taken | CAR  CAR Control Register |
| Internal Auditor | Shall re-issue the CAR if the action taken is insufficient or no reply from audited dept. / office within the following cases:   1. If there is no analysis of the CAR 2. If there is no correction/corrective action done on the NC issued. 3. If the action taken is not effective as evidenced that the NC still exist.   Note:  Escalation of CAR   |  |  |  | | --- | --- | --- | | Issue no. | Issued to | CC | | 1st Issue | Concerned Office | - | | 2nd Issue | Concerned Office | Department Head | | 3rd Issue | Concerned Office | PRESIDENT | | CAR |
| END |  | | |

* 1. **Monitoring Auditor’s Competence**
     1. The ISO Facilitator shall ensure that the auditors will be re-qualified based on the required validity date of the auditors’ term.

*Note:*

*The term of validity of the qualification of the auditor is one (1) year. Auditors are required to acquire the re-qualification process one month before the expiration date of the qualification. However, if the auditor had participated in an audit for at least twice in one (1) year, the auditor can be automatically be qualified by the ISO Facilitator provided that the auditor passes the Auditor Performance Evaluation*

* + 1. The ISO Facilitator shall perform a once a year evaluation of auditor’s performance.

1. **PERFORMANCE INDICATORS**
   1. Audit is conducted at least twice a year.
   2. All audit findings are followed-up and closed by the audit team.
   3. No conflict of interest is encountered during the implementation of the Internal Audit.
2. **ATTACHMENTS**
   1. Annual Audit Plan
   2. Audit Checklist
   3. Record for Internal Auditor
   4. Detailed Audit Plan
   5. Master List of Internal Auditor