

**SINGAPORE STANDARD**  
**Guidelines for auditing management**  
**systems**



Published by

**Enterprise**  
**Singapore**

## **SS ISO 19011 : 2011**

(ICS 03.020.10; 03.100.70; 03.120.10)

---

SINGAPORE STANDARD

### **Guidelines for auditing management systems**

---

All rights reserved. Unless otherwise specified, no part of this Singapore Standard may be reproduced or utilised in any form or by any means, electronic or mechanical, including photocopying and microfilming, without permission in writing from Enterprise Singapore. Request for permission can be sent to: [standards@enterprisesg.gov.sg](mailto:standards@enterprisesg.gov.sg).

© ISO 2011 – All rights reserved

© Enterprise Singapore 2011

ISBN 978-981-4353-10-6

This Singapore Standard was approved by the Management Systems Standards Committee on behalf of the Standards Council of Singapore on 13 October 2011.

First published, 2002

First revision, 2011

The Management Systems Standards Committee appointed by the Standards Council consists of the following members:

	<b>Name</b>	<b>Capacity</b>
<b>Chairman</b>	: Mr Wee Siew Kim	<i>Member, Standards Council</i>
<b>Secretary</b>	: Mr Jason Low	<i>SPRING Singapore</i>
<b>Members</b>	: Ms Susan Chong	<i>Association of Small &amp; Medium Enterprises</i>
	Mr Go Heng Huat	<i>Ministry of Manpower</i>
	Ms Margaret Heng	<i>Singapore Hotel Association</i>
	Mr Kwok Wai Choong	<i>National Environment Agency</i>
	Mr Ngiam Tong Yuen	<i>Society of Loss Prevention in the Process Industries</i>
	Mr Ong Liong Chuan	<i>Singapore Power Ltd</i>
	Dr Roy Rimington	<i>Risk and Insurance Management Association of Singapore</i>
	Mr Seah Seng Choon	<i>Consumers Association of Singapore</i>
	Mr Harnek Singh	<i>ST Engineering Limited</i>
	Mr Daniel Steele	<i>Singapore Business Federation</i>
	Dr Reginald Tan Beng Hee	<i>National University of Singapore</i>
	Er. Teo Kong Poon	<i>Seagate Technology International</i>
	Mr Thomas Thomas	<i>Individual Capacity</i>
	Mr Dickson Yeo	<i>NTUC FairPrice Co-operative Ltd</i>
<b>Co-opted Members</b>	: Mr Chan Kean	<i>Individual Capacity</i>
	Mr Foo Say Chuang	<i>Individual Capacity</i>
	Mr Terence Koh	<i>Individual Capacity</i>
	Mr Gary Lai Pau Nyen	<i>Individual Capacity</i>
	Mr Santosh Nair	<i>Individual Capacity</i>

The Technical Committee on Quality Management appointed by the Management Systems Standards Committee and responsible for the preparation of this standard consists of the representatives from the following organisations:

	<b>Name</b>	<b>Capacity</b>
<b>Chairman</b>	: Mr Harnek Singh	<i>Member, Management Systems Standards Committee</i>
<b>Deputy Chairman</b>	: Mr Chia Beng Chye	<i>Systems on Silicon Manufacturing Co Pte Ltd</i>
<b>Secretary</b>	: Ms Lee Mong Ni	<i>SPRING Singapore</i>
<b>Members</b>	: Mr Heng Hoon Jee	<i>Certification Bodies in Singapore (Informal group)</i>
	Mr Andrew Khng	<i>Singapore Contractors Association Limited</i>
	Mr Lim Hun Seng	<i>Sembawang Engineers &amp; Constructors</i>
	Mr Johnson Ong Chee Bin	<i>National University of Singapore</i>
	Mr Mukhtar Singh	<i>Singapore Accreditation Council</i>
	Mr Tan Boon Chong	<i>Singapore Manufacturers' Federation</i>



**COPYRIGHT PROTECTED DOCUMENT**

© ISO 2011

All rights reserved. Unless otherwise specified, no part of this publication may be reproduced or utilized in any form or by any means, electronic or mechanical, including photocopying and microfilm, without permission in writing from either ISO at the address below or ISO's member body in the country of the requester.

ISO copyright office  
Case postale 56 • CH-1211 Geneva 20  
Tel. + 41 22 749 01 11  
Fax + 41 22 749 09 47  
E-mail [copyright@iso.org](mailto:copyright@iso.org)  
Web [www.iso.org](http://www.iso.org)

<b>Contents</b>	<b>Page</b>
National Foreword.....	6
Foreword .....	7
Introduction.....	8
1 Scope .....	10
2 Normative references .....	10
3 Terms and definitions .....	10
4 Principles of auditing .....	13
5 Managing an audit programme .....	14
5.1 General .....	14
5.2 Establishing the audit programme objectives.....	15
5.3 Establishing the audit programme .....	16
5.4 Implementing the audit programme .....	19
5.5 Monitoring the audit programme .....	22
5.6 Reviewing and improving the audit programme .....	23
6 Performing an audit.....	23
6.1 General .....	23
6.2 Initiating the audit.....	24
6.3 Preparing audit activities.....	25
6.4 Conducting the audit activities .....	27
6.5 Preparing and distributing the audit report .....	32
6.6 Completing the audit.....	33
6.7 Conducting audit follow-up.....	33
7 Competence and evaluation of auditors .....	33
7.1 General .....	33
7.2 Determining auditor competence to fulfil the needs of the audit programme .....	34
7.3 Establishing the auditor evaluation criteria.....	38
7.4 Selecting the appropriate auditor evaluation method .....	38
7.5 Conducting auditor evaluation .....	38
7.6 Maintaining and improving auditor competence .....	38
Annex A (informative) Guidance and illustrative examples of discipline-specific knowledge and skills of auditors .....	40
Annex B (informative) Additional guidance for auditors for planning and conducting audits.....	46
Bibliography.....	52

## National Foreword

This Singapore Standard was prepared by the Technical Committee on Quality Management under the purview of the Management Systems Standards Committee. This standard is a revision of SS ISO 19011 : 2002. It is an identical adoption of ISO 19011 : 2011. SS ISO 19011 : 2011 cancels and replaces SS ISO 19011 : 2002.

Attention is drawn to the following:

1. Where the words 'International Standard' appear, they should be interpreted as 'Singapore Standard'.
2. The references to International Standards shall be replaced by the following Singapore Standards:

International Standard	Corresponding Singapore Standard
ISO 9000	SS ISO 9000
ISO 9001	SS ISO 9001
ISO 9004	SS ISO 9004
ISO 14001	SS ISO 14001
ISO 19011	SS ISO 19011

Attention is drawn to the possibility that some of the elements of this Singapore Standard may be the subject of patent rights. Enterprise Singapore shall not be held responsible for identifying any or all of such patent rights.

### NOTE

1. *Singapore Standards (SSs) and Technical References (TRs) are reviewed periodically to keep abreast of technical changes, technological developments and industry practices. The changes are documented through the issue of either amendments or revisions.*
2. *An SS or TR is voluntary in nature except when it is made mandatory by a regulatory authority. It can also be cited in contracts making its application a business necessity. Users are advised to assess and determine whether the SS or TR is suitable for their intended use or purpose. If required, they should refer to the relevant professionals or experts for advice on the use of the document. Enterprise Singapore shall not be liable for any damages whether directly or indirectly suffered by anyone or any organisation as a result of the use of any SS or TR.*
3. *Compliance with a SS or TR does not exempt users from any legal obligations.*

## Foreword

ISO (the International Organization for Standardization) is a worldwide federation of national standards bodies (ISO member bodies). The work of preparing International Standards is normally carried out through ISO technical committees. Each member body interested in a subject for which a technical committee has been established has the right to be represented on that committee. International organizations, governmental and non-governmental, in liaison with ISO, also take part in the work. ISO collaborates closely with the International Electrotechnical Commission (IEC) on all matters of electrotechnical standardization.

International Standards are drafted in accordance with the rules given in the ISO/IEC Directives, Part 2.

The main task of technical committees is to prepare International Standards. Draft International Standards adopted by the technical committees are circulated to the member bodies for voting. Publication as an International Standard requires approval by at least 75 % of the member bodies casting a vote.

Attention is drawn to the possibility that some of the elements of this document may be the subject of patent rights. ISO shall not be held responsible for identifying any or all such patent rights.

ISO 19011 was prepared by Technical Committee ISO/TC 176, *Quality management and quality assurance*, Subcommittee SC 3, *Supporting technologies*.

This second edition cancels and replaces the first edition (ISO 19011:2002), which has been technically revised.

The main differences compared with the first edition are as follows:

- the scope has been broadened from the auditing of quality and environmental management systems to the auditing of any management systems;
- the relationship between ISO 19011 and ISO/IEC 17021 has been clarified;
- remote audit methods and the concept of risk have been introduced;
- confidentiality has been added as a new principle of auditing;
- Clauses 5, 6 and 7 have been reorganized;
- additional information has been included in a new Annex B, resulting in the removal of help boxes;
- the competence determination and evaluation process has been strengthened;
- illustrative examples of discipline-specific knowledge and skills have been included in a new Annex A;
- additional guidelines are available at the following website: [www.iso.org/19011auditing](http://www.iso.org/19011auditing).

## Introduction

Since the first edition of this International Standard was published in 2002, a number of new management system standards have been published. As a result, there is now a need to consider a broader scope of management system auditing, as well as providing guidance that is more generic.

In 2006, the ISO committee for conformity assessment (CASCO) developed ISO/IEC 17021, which sets out requirements for third party certification of management systems and which was based in part on the guidelines contained in the first edition of this International Standard.

The second edition of ISO/IEC 17021, published in 2011, was extended to transform the guidance offered in this International Standard into requirements for management system certification audits. It is in this context that this second edition of this International Standard provides guidance for all users, including small and medium-sized organizations, and concentrates on what are commonly termed “internal audits” (first party) and “audits conducted by customers on their suppliers” (second party). While those involved in management system certification audits follow the requirements of ISO/IEC 17021:2011, they might also find the guidance in this International Standard useful.

The relationship between this second edition of this International Standard and ISO/IEC 17021:2011 is shown in Table 1.

**Table 1 — Scope of this International Standard and its relationship with ISO/IEC 17021:2011**

Internal auditing	External auditing	
	Supplier auditing	Third party auditing
Sometimes called first party audit	Sometimes called second party audit	For legal, regulatory and similar purposes For certification (see also the requirements in ISO/IEC 17021:2011)

This International Standard does not state requirements, but provides guidance on the management of an audit programme, on the planning and conducting of an audit of the management system, as well as on the competence and evaluation of an auditor and an audit team.

Organizations can operate more than one formal management system. To simplify the readability of this International Standard, the singular form of “management system” is preferred, but the reader can adapt the implementation of the guidance to their own particular situation. This also applies to the use of “person” and “persons”, “auditor” and “auditors”.

This International Standard is intended to apply to a broad range of potential users, including auditors, organizations implementing management systems, and organizations needing to conduct audits of management systems for contractual or regulatory reasons. Users of this International Standard can, however, apply this guidance in developing their own audit-related requirements.

The guidance in this International Standard can also be used for the purpose of self-declaration, and can be useful to organizations involved in auditor training or personnel certification.

The guidance in this International Standard is intended to be flexible. As indicated at various points in the text, the use of this guidance can differ depending on the size and level of maturity of an organization’s management system and on the nature and complexity of the organization to be audited, as well as on the objectives and scope of the audits to be conducted.

This International Standard introduces the concept of risk to management systems auditing. The approach adopted relates both to the risk of the audit process not achieving its objectives and to the potential of the audit to interfere with the auditee’s activities and processes. It does not provide specific guidance on the

organization's risk management process, but recognizes that organizations can focus audit effort on matters of significance to the management system.

This International Standard adopts the approach that when two or more management systems of different disciplines are audited together, this is termed a "combined audit". Where these systems are integrated into a single management system, the principles and processes of auditing are the same as for a combined audit.

Clause 3 sets out the key terms and definitions used in this International Standard. All efforts have been taken to ensure that these definitions do not conflict with definitions used in other standards.

Clause 4 describes the principles on which auditing is based. These principles help the user to understand the essential nature of auditing and they are important in understanding the guidance set out in Clauses 5 to 7.

Clause 5 provides guidance on establishing and managing an audit programme, establishing the audit programme objectives, and coordinating auditing activities.

Clause 6 provides guidance on planning and conducting an audit of a management system.

Clause 7 provides guidance relating to the competence and evaluation of management system auditors and audit teams.

Annex A illustrates the application of the guidance in Clause 7 to different disciplines.

Annex B provides additional guidance for auditors on planning and conducting audits.

# Guidelines for auditing management systems

## 1 Scope

This International Standard provides guidance on auditing management systems, including the principles of auditing, managing an audit programme and conducting management system audits, as well as guidance on the evaluation of competence of individuals involved in the audit process, including the person managing the audit programme, auditors and audit teams.

It is applicable to all organizations that need to conduct internal or external audits of management systems or manage an audit programme.

The application of this International Standard to other types of audits is possible, provided that special consideration is given to the specific competence needed.

## 2 Normative references

No normative references are cited. This clause is included in order to retain clause numbering identical with other ISO management system standards.