

MANAGEMENT AUDIT METHODS

Step 1

Analyze organization

Major questions to keep in mind

- What is the product / service?
- What is the importance / classification of the product / service?
- What are the product / service quality requirements?
- What do the applicable codes / standards and regulations SAY?

Typical objective evidence to assess

- Organizational charts
- Job descriptions
- Job specifications

Analyze management systems

Major questions to keep in mind

- As per step 1, plus the need for an audit trail back to basic product / service requirements.
- Is the system designed to ensure processes can be completed completely, correctly, economically and on time?

Typical objective evidence to assess

- Operational manuals
- Flow charts
- Procedures and work instructions
- Standardized documentation forms
- IT facilities

Step 3

Assess compliance with organization and management systems

Major questions to keep in mind

- Is the alleged audit trail followed?

Typical objective evidence to assess

- State of the task elements at each process

Decide efficiency of management systems and organization

Major questions to keep in mind

- As for step 3
- Are there any problems present or incipient problems?
- Can processes be (Are they being) completed completely, correctly, economically and on time?

Typical objective evidence to assess

- As for step 3
- Results noted in the checklist (Or other audit guidance tool)

Step 7

Decide if there are improvement opportunities

Major questions to keep in mind

As for step 6

Typical objective evidence to assess

As for step 6

Auditors experience

Assess performance monitoring methods

Major questions to keep in mind

What are the avoidable costs that would be incurred by delivering deficient products / services?

Step 6

Typical objective evidence to assess

Customer

- Requirements
- Analysis
- Feedback

Market research

Product expectation

Benchmark analysis

Tally charts

Process control charts

Nonconformity reports

CAR's

Quality control reports

Minutes

Energy consumption reports

Schedules

Pareto charts

Histograms

Etc

Decide if management systems / organization could be improved or simplified

Major questions to keep in mind

Do the systems, organizational arrangements waste time or resources?

What is the product's importance / classification?

Typical objective evidence to assess

As for step 4

Auditor's experience

Step 4

Step 5