BUREAU OF INDIAN STANDARDS

Auditor Book

 भारतीय मानक ब्यूरो — IS / ISO XXXXX — BUREAU OF INDIAN STANDARDS

 भारतीय मानक ब्यूरो — IS/ISO 14001 — BUREAU OF INDIAN STANDARDS — EMS

 भारतीय मानक ब्यूरो — IS 18001 — BUREAU OF INDIAN STANDARDS — OHSMS

 भारतीय मानक ब्यूरो — IS/ISO 50001 — BUREAU OF INDIAN STANDARDS — EnMS

BUREAU OF INDIAN STANDARDS

Manak Bhavan, 9, Bahadurshah Zafar Marg, New Delhi-110002
Website : www.bis.gov.in; Email : mscd@bis.gov.in

1.0. The audit plan should cover or reference the following:

 a) the audit objectives;

 b) the audit scope, including identification of the organizational and functional units, as well as processes to be audited;

 c) the audit criteria and any reference documents;

 d) the locations, dates, expected time and duration of audit activities to be conducted, including meetings with the auditee's management;

 e) the audit methods to be used, including the extent to which audit sampling is needed to obtain sufficient audit evidence and the design of the sampling plan, if applicable;

 f) the roles and responsibilities of the audit team members, as well as guides and observers;

 g) the allocation of appropriate resources to critical areas of the audit;

 h) identification of the auditee's representative for the audit;

 i) the working and reporting language of the audit where this is different from the language of the auditor or the auditee or both;

 j) the audit report topics;

 k) logistics and communications arrangements;

 l) specific arrangements for the locations to be audited;

 m) any specific measures to be taken to address the effect of uncertainty on achieving the audit objectives;

 n) matters related to confidentiality and information security;

 o) any follow-up actions from a previous audit;

 p) any follow-up activities to the planned audit and

 q) coordination with other audit activities, in case of a joint audit.

2.0. Audit Plan Communication:

The audit plan may be reviewed and accepted by the audit client, and should be presented to the auditee well in advance with a copy to MSCD. Any objections by the auditee to the audit plan should be resolved between the audit team leader, the auditee and the audit client prior to the audit.