



Chapter 13: Request for Change of Auditor(s) by Auditee

0. General

In order to comply with the requirement of 'ISO19011:2011 Guidelines for Auditing Management Systems' and also to encourage ethical conduct, professionalism, independence and evidence based approach of auditors besides avoiding post auditing criticism, it is imperative to invite objections for inclusion of any particular auditor(s) in the audit team.

1.0. The audit client/auditee can request for the replacement of particular audit team member(s) on reasonable grounds which include conflict of interest situations (such as an audit team member having been a former employee of the auditee or having provided consultancy services to the auditee) and based on previous unethical behaviour.

2.0. The audit team is constituted by MSCO(R) with the approval of concerned DDG (R) in accordance with applicable guidelines. In communication addressed to the auditee the MSCO(R) should inform the team composition and also invite auditee's objections to particular auditor(s) included in the team. The suggested text is given as under:

“In case you have any objection against the inclusion of any particular lead auditor, team leader, auditor, external Auditor, expert or auditor-in- training, we may be informed about the same with sound reasons immediately and not beyond **2 days of receipt of the information** in any case”

3.0. In view of this, there shall be minimum **one** weeks gap between audit plan and audit.

4.0. In case no objection is received, the same shall be treated as consent for the above mentioned lead auditor, team leader, auditor, external Auditor, expert and auditor-in-training. On receipt of objections if any, the same shall be examined on merit and the decision on the same shall be accordingly informed.”

5.0. If the auditee is able to provide sound reasons for exclusion of particular auditor (s), the auditor may be replaced but no choice of auditors be entertained. MSCO(R) shall pickup the auditor in normal course from the list of auditors available with the approval of DDG(R). In case the objections raised by the auditee does have any merit and are not accepted, the auditee may be so informed. He should also be informed that as per procedure, Audit team shall be handing over brief audit report at the end of the audit and auditee may submit his comments if any within 7 days to MSCO(R).

6.0 Auditor change request shall not be entertained, after the agreement of audit plan.

References: 1. Audit intimation letter. DOC: MSC-F6.4-03