



# Internal Audit Procedure

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## 1.0 OBJECTIVE

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

## 2.0 SCOPE

This procedure is applicable to the entire operation of GENERAL SANTOS CITY WATER DISTRICT.

## 3.0 DEFINITION OF TERMS

- 3.1 IA - Internal Audit
- 3.2 CAR - Corrective Action Request.
- 3.3 Lead Auditor - person appointed by the ISO Facilitator to coordinate and to chair all the activities of scheduled IA.
- 3.4 Team Leader - head the auditors group.
- 3.5 Audit Team - a group of auditors to perform an audit.
- 3.6 Closing meeting - meeting held after the individual audit with the dept. /section head of the area audited.

## 4.0 REFERENCE DOCUMENTS

- 4.1 Corrective Action Procedure
- 4.2 Control of Documented Information Procedure
- 4.3 Management Review Procedure

## 5.0 RESPONSIBILITY AND AUTHORITY

- 5.1 General Manager
  - 5.1.1 Approval of annual audit Plan Internal Audit Report & Detailed Audit Plan
- 5.2 The ISO Facilitator shall be responsible for the following:
  - 5.2.1 Preparation of the annual audit plan to ensure that each section is internally audited at least twice a year and reporting them to the General Manager.
  - 5.2.2 Verification of the Internal Audit Report.
  - 5.2.3 Approval of the corrective action on the non-conformities found during the internal audit.
  - 5.2.4 Managing the training and qualifying process for the auditor.
  - 5.2.5 Identifying and organizing the audit team by selecting the lead auditor and the auditors for the scheduled audit.
  - 5.2.6 Maintaining a list of qualified and qualified internal auditors.
  - 5.2.7 Giving approval to the audit checklist and detailed audit plan.
  - 5.2.8 Reviewing the Detailed Audit Plan.
  - 5.2.9 Informing the audit team on the scheduled internal audit at least seven (7) days prior to the internal audit schedule.

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- 5.3 Lead Auditor shall be responsible for the following:
- 5.3.1 Controlling the audit activity and preparing the audit report during audit.
  - 5.3.2 Initial review of the corrective action request and the sufficiency of corrective action taken.
  - 5.3.3 Reviewing the audit checklist.
  - 5.3.4 Approval to the corrective action request for non-conformities issued to the ISO Facilitator during the audit.
  - 5.3.5 Establishing Internal Audit report and submitting it to the ISO FACILITATOR within five (5) days after the audit.
  - 5.3.6 Preparation of the Detailed Audit Plan.
- 5.4 Auditor shall be responsible for the following:
- 5.4.1 Performing the audit according to audit plan.
  - 5.4.2 Issuing CAR and closing of the corrective action of the audited section.
  - 5.4.3 Preparation of the audit checklist.
- 5.5 Audited department head shall be responsible for the following:
- 5.5.1 Cooperate to make a smooth internal audit.
  - 5.5.2 Taking corrective action on the non-conformities found during the audit.
    - 5.5.2.1 Time limit to submit the analysis of the non-conformities shall three (3) days from the date of issuance of the CAR.

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## 6.0 PROCEDURE DETAILS

### 6.1 Internal Audit Process

Process Flow	In-charge	Process Description	Records
Start			
Selection of Auditors	Auditors / Team Leader / Group Leader	<p>Shall satisfy at least one of the following:</p> <ul style="list-style-type: none"> <li>A person who passed the internal audit training course conducted by the qualified trainer.</li> <li>The person who worked in the GENERAL SANTOS CITY WATER DISTRICT for at least six (6) months.</li> </ul>	Training Certificate, Master List of Internal Auditors, Records of Internal Auditor
	Lead Auditor	<p>Shall satisfy the following:</p> <ul style="list-style-type: none"> <li>The person who has worked for more than 1 yr. in the GENERAL SANTOS CITY WATER DISTRICT.</li> <li>A person who passed the Internal Audit Training and appointed by ISO FACILITATOR.</li> <li>The person who had participated at least once during the internal audit. (However for the first IA this will be waived)</li> </ul> <p>Note: The lead audit can appoint his working team during the audit to ensure proper execution of the Detailed Audit Plan.</p>	
Validity of Qualification	ISO Facilitator	<p>Shall ensure that the auditors will be re-qualified based on the required validity date of the auditors' term:</p> <p>Note: The term of validity of the qualification of the auditor is one (1) year, and he shall acquire the re-qualification process one month before the expiration date of the qualification provided he had participated in an audit for more than 2 times for 1 year, otherwise, he will undergo the qualifying process of new auditor.</p>	
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Audit Planning	ISO Facilitator	<p>Shall prepare the annual audit plan and obtain the General Manager's approval.</p> <p>Note:</p> <ul style="list-style-type: none"> <li>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.</li> <li>Shall review the Detailed Audit Plan</li> <li>Auditors should be independent on the area being audited.</li> </ul>	Annual Audit Plan and Detailed Audit Plan
↓			
Audit Notification	Lead Auditor	<p>Shall prepare the detailed audit plan which include the audit date, audit scope and the audited dept. etc., and then, submit the detailed audit plan to the ISO FACILITATOR for review.</p> <p>Note: The General Manager shall approve the Detailed Audit Plan.</p>	Detailed Audit Plan & Master List of Internal Auditors
↓			
Audit Preparation	Internal Auditors	<p>Shall prepare the checklist using the required form after reading and reviewing the assigned procedures of the dept. / offices to be audited.</p> <p>Note:</p> <ol style="list-style-type: none"> <li>All procedures have their own audit checklist.</li> <li>Submission of the audit checklist should be a week before the actual internal audit.</li> <li>Group head shall facilitate proper &amp; on time conduct of the audit based on the detailed audit plan</li> <li>Team leader shall assist the lead auditor to oversee smooth implementation of the detailed audit plan</li> </ol>	
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Performance of Audit	Lead Auditor	Collate the checklist to the auditor and do the initial review.  Shall do the final review of all checklist and submit to the ISO Facilitator for approval.	Internal Audit Checklist
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Audit Team Meeting	Lead Auditor, ISO Facilitator & Internal Auditors	Shall conduct an opening meeting before performing the actual internal audit.	Minutes of the Meeting
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Audit Team Meeting	Internal Auditors	Shall conduct the actual verification of the QMS on the basis of the objective evidences/records of implementation of the QMS implementation. Note: Lead auditor shall facilitate proper conduct of the audit based on the detailed audit plan & annual audit plan.	Internal Audit Checklist
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Audit Team Meeting		Shall record & summarize the audit result & the non-conformances seen during the audit if ever.	Accomplished Internal Audit Checklist and Audit Report
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Audit Team Meeting	Audit Team	Shall conduct wrap up meeting upon completion of the audit and before the closing meeting to evaluate the audit results, prepare audit report & prepare the corrective action request (CAR) for the non-conformance's found during the audit if any.	CAR
↓			
Closing Meeting	Lead Auditor, ISO FACILITATOR & Internal Auditors	Shall conduct 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
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Corrective Action	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
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Corrective Action	ISO Facilitator / Internal Auditors	<p>Shall verify the results of Corrective Actions and submit to the General Manager for approval.</p> <p>Note: Result of the audit shall be part of the management review agenda.</p>	Internal Audit Report
Preparation of Audit Result	Internal Auditors & Lead Auditor	<p>Shall send the CAR o the audited dept. / offices for the corrective action after the approval of the ISO FACILITATOR in accordance with the Corrective Action Procedures.</p> <p>Shall summarize the audit result considering the following</p> <ul style="list-style-type: none"> <li>• CAR issued</li> <li>• Good points of the areas audit</li> <li>• Recommendation for improvement.</li> </ul> <p>Note:</p> <ol style="list-style-type: none"> <li>1. But if there are corrective action request for the ISO Facilitator, the lead auditor shall approve the CAR to ensure independency of the approval.</li> <li>2. Before issuing the CAR to the concerned auditee, DCC shall assign CAR number in accordance with corrective action procedures.</li> <li>3. Audit report shall be submitted to the ISO FACILITATOR for review 7 days after the audit.</li> <li>4. Lead auditor shall distribute the approved report to all departments within 5 days after the approval of the General Manager.</li> </ol>	
Preparation of CAR	Internal Auditors	<p>Shall be responsible for establishing the corrective action.</p> <p>Note:</p> <ol style="list-style-type: none"> <li>1. Time limit to reply in establishing the NC analysis shall be within 3 working days.</li> <li>2. Closure of the non-conformance shall be within 2 weeks.</li> <li>3. Verification of effectiveness of the corrective action shall be done after 2 months of implementation of the action taken.</li> </ol>	CAR
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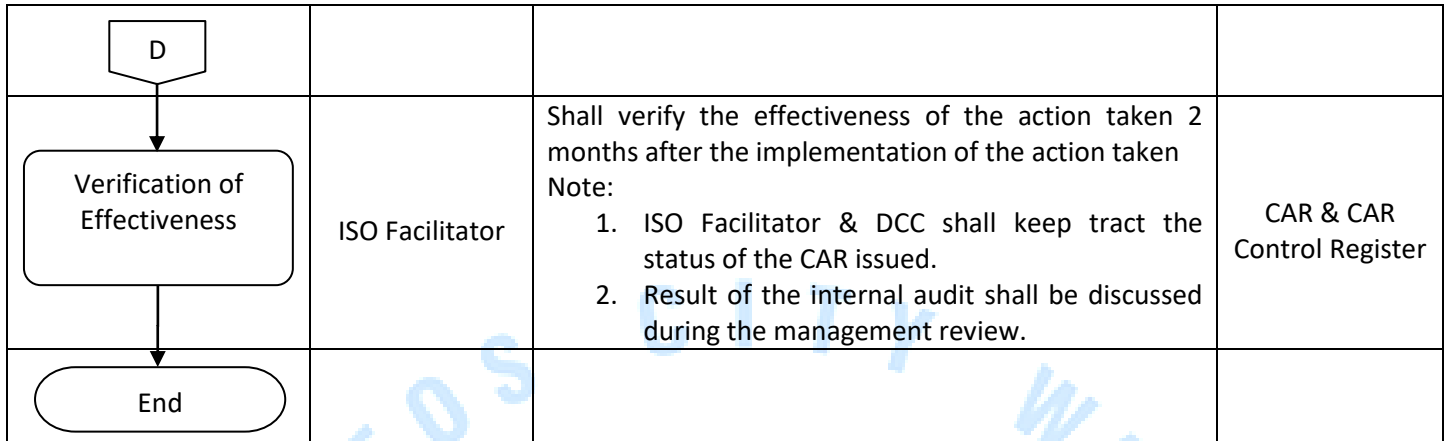
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## 6.2 Reports

Reports	Frequency	Responsible
Internal Audit Report	Every Internal Audit	Lead Auditor

## 7.0 PERFORMANCE INDICATOR

- 7.1 Lead Auditor shall ensure timely execution of Internal Audit based on the Annual Audit Plan and that all applicable requirements of ISO 9001:2015 Standard are audited.
- 7.2 The Lead Auditor shall ensure that corrective action taken to close all nonconformities found during the audit.
- 7.3 The effectiveness of actions taken shall be verified by the Department / Division Head.

## 8.0 ATTACHMENTS AND FORMS

- 8.1 Form 1 – Annual Audit Plan
- 8.2 Form 2 – Internal Audit Checklist
- 8.3 Form 3 – Record for Internal Auditor
- 8.4 Form 4 – Detailed Audit Plan
- 8.5 Form 5 – Master List of Internal Auditors

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