

Article

How to set up an audit programme? - ISO 19011-

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Abstract: Auditing requirements and the changing environmental factors lead to a continuously learning process for academics and practitioners. This paper attempts to solve this gap by analyzing the updated auditing guidelines defined by the ISO 19011 (2018) and the changing auditing practices during the years 2020 and 2021 due to the pandemic restrictions. Audits have become an instrument for improving the efficiency and effectiveness of processes. Especially, by taking into account Total Quality Management (TQM), Lean Six Sigma, ISO 19011 (2018) and ISO 9001 (2015). A set of interviews with practitioners is performed in order to analyze the current practices. The ISO 19011 (2018) is used as the corpus of this research. Research results demonstrate the increase of offline audits since the COVID-19 started in 2020 and the negative impact of the pandemic crisis on logistics performance. Remote audits as a novelty for performing second party audits are evaluated and discussed with practitioners. One of the main contributions of this research work is the development of a process for the creation of audit programmes and its verification through a case study to help practitioners and academics to create an audit programme for second party audits in a structured manner.

Keywords: ISO 19011; remote audits; auditing guideline; audit management

JEL Classification: M42, M41, O33

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1. Introduction

What is an audit programme? According to ISO 19011 (2018) and ISO 9001 (2015), an audit programme "is a set of one or more audits planned over a certain timeframe with a specific objective". Each quality management audit must be carefully prepared. While the various types of audits differ in the way they are conducted, they all have in common some important steps in the planning phase. These are the preparation, approval and implementation of the audit programme itself. The audit programme is often confused with an annual audit plan, which regulates who audits which department and when. However, such a programme is much more than just planning. Due to the continuously changing environment and the audit practices, practitioners identify the need to update the literature on this special topic to monitor the compliance for the area of auditing management and the qualification of insourced or outsourced processes. In order to solve this need, this research has four primary goals: 1) review and analyze the past literature related to the ISO 19011 (2018); 2) develop a framework to elaborate audit programmes; 3) create a process for standardizing the elaboration of audit programmes based on the ISO 19011 (2018) and verify it through a case study; and 4) guide and help practitioners and translators during the reporting of audits and audit programme activities, by using the reviewed collocations. The rest of the paper is organized as follows: Section 2 provides a literature review mainly based on the ISO 19011 (2018) standard and a list of research works with a major impact's index in the