

1. Purpose

- 1.1** The purpose of the Kalos remote auditing work instruction is to communicate requirements and clarifications related to Remote Auditing and the use of information and communication technology (ICT).
- 1.2** This document was developed:
- in response to the COVID-19 pandemic, an extraordinary event covered in IAF Informative Document #3.
 - as a potential strategy to mitigate risks to our clients and auditors while maintaining the integrity of the accredited certification processes.
- 1.3** Our goal is always to facilitate a value-added experience and identify opportunities for improvement.
- 1.4** The provisions of this document are applicable to remote audits.

2. Definitions

- 2.1 Extraordinary event or circumstance:** A circumstance beyond the control of the organization, commonly referred to as “Force Majeure” or “act of God”. Examples are war, strike, riot, political instability, geopolitical tension, terrorism, crime, **pandemic**, flooding, earthquake, malicious computer hacking, other natural or man-made disasters.
- 2.2 Virtual audits:** A audit conducted when an organization performs work or provides a service using an on-line environment allowing persons irrespective of physical locations to execute processes (e.g. company intranet, a “computing cloud”). Auditing of a virtual location is sometimes referred to as virtual auditing.
- 2.3 Remote audits:** Refer to using technology to gather information, interview an auditee, etc. when “face-to-face” methods are not possible or desired.
- 2.4 Information and communication technology (ICT):** the use of technology for gathering, storing, retrieving, processing, analyzing and transmitting information. It includes software and hardware such as smartphones, handheld devices, laptop computers, desktop computers, drones, video cameras, wearable technology, artificial intelligence, and others. The use of ICT may be appropriate for auditing/assessment both locally and remotely. Examples of the use of ICT during audits/assessments may include but are not limited to:
- Meetings; by means of teleconference facilities, including audio, video and data sharing
 - Audit/assessment of documents and records by means of remote access, either synchronously (in real time) or asynchronously (when applicable)
 - Recording of information and evidence by means of still video, video or audio recordings
 - Providing visual/audio access to remote or potentially hazardous locations

3. Eligibility for Remote Audits

- 3.1** After an evaluation of our current clients and the cycles of their audits, we are allowing alternative short-term methods of assessment to verify our clients’ continuing maintenance of an effective management system.
- 3.2** Table 1a: ISO 9001 Audit Type v. Level of ICT Use

	Level of ICT Use
Stage 1	May be 100% remote or blended
Stage 2	To be determined on a case by case basis
Surveillance	May be 100% remote or blended
Recertification	To be determined on a case by case basis
Transfers	Kalos will consider the risk and opportunity of the transfer and, in general, consider limiting transfers for gaining new business at this time. Each transfer’s circumstance will be evaluated so that client and accreditation are at minimal risk.
Special Audits	To be determined on a case by case basis

****** *The needs and circumstances of each client are evaluated to determine the level of ICT appropriate.*

3.3 Table 1b: AS9100D Audit Type v. Level of ICT Use

	Level of ICT Use
Stage 1	ANAB approval needed for remote auditing
Stage 2	ANAB approval needed for remote auditing
Surveillance	May be up to 30% remote
Recertification	ANAB approval needed for remote auditing
Transfers	ANAB approval needed for remote auditing Kalos will consider the risk and opportunity of the transfer and, in general, consider limiting transfers for gaining new business at this time. Each transfer's circumstance will be evaluated so that client and accreditation are at minimal risk.
Special Audits	ANAB approval needed for remote auditing

**** The ICT process outlined in IAF MD 4 shall not reduce the AS9104/1 Table 2 required on-site audit duration by more than 30%.**

3.4 Activities that cannot be audited or audit objectives that cannot be met during a surveillance or recertification audit being conducted using ICT will need to be completed on-site later in the year or added to the next surveillance or recertification plan, which would increase the audit duration.

4. Determination of Time

4.1 The minimum audit duration is determined using the processes relevant to the scope of the audit; however, ICT time can count as on-site time (ISO/IEC 17021-1, 9.4.1). *-See KP-02 ISO 9001 Client Process for Kalos process for determining audit time.*

4.2 IAF MD 4, 4.2.5, recognizes that the use of ICT can require additional time, given inefficiencies in access, sharing of information, and/or video viewing of operations. Kalos records should demonstrate that sufficient time was available to the audit team to achieve the audit objectives.

5. Planning the Audit

5.1 Using the **FM-03-02 Stage 1 Audit Plan** or **FM-03-04 Audit Program and Plan** clearly indicate what activities are covered using ICT.

- Shifts must still be covered as if it was an onsite audit.
- Lead auditors should send audit plans at least 2 weeks prior to the start of the audit.

5.2 Lead auditors please set a time prior to the audit start date to do a connection and software check (this may take up to 60 minutes). Ensure that the audit team is using agreed remote access protocols including requested devices, software, etc. – *It is preferred that this is done the day before the audit, otherwise please conduct this any time after the audit plan has been sent. Do not conduct the first connection check on the day of the audit.*

5.3 Activities that cannot be evaluated during this surveillance/recertification audit shall be moved to the 2021 client surveillance or recertification plan and shall result in increased audit duration. – *Auditors please update the FM-03-04 Audit Program accordingly.*

6. How to know what portions of the audit are conducted remotely

6.1 FM 02-04 B Notification of Audit (sent to confirm dates)

Corrective Actions to Follow Up on:	N/A				100% remote Stage 1 Changed ratio of ICT and offsite time. Please conduct document review during offsite time and use the ICT time to conduct interviews, take a virtual tour of the shop via facetime or equivalent, and complete the stage 1 activity.
Audit Team	Name	Days ICT	Days Onsite	Days Offsite	
Lead	Alex Whittle	0.75	0	0.75	
Team Member 1	0				
Team Member 2	0				
Total Audit Days		0.75	0	0.75	
Other Accompanying Persons	Name				
Witness Auditor	Michaela Scarla	These persons are not to influence the audit			

6.2 Audit Plans (FM 03-04 Audit Program and Plan)

Audit Plan					
Audit Number				Audit Date(s)	
Audit Team	Lead			Team member(s)	
Audit Duration:	Onsite:		Offsite:		Temporary Sites to be evaluated:
Other Accompanying Persons (role and responsibility)					
Description of ICT Use:	e.g. <u>Webex meeting</u> used for 0.5 day to assess evidence. Time and date indicated below.				

7. Conduct of the Audit

- 7.1 The use of ICT must still ensure that the audit objectives can be achieved. The audit shall be conducted in accordance with the requirements of ISO/IEC 17021-1 whether conducted on-site, using ICT, or blended.
- 7.2 During the audit, sufficient sampling shall be taken and retained as audit evidence to support the conclusion of the audit team. *-There is no change from onsite audits.*
- 7.3 Some key considerations in conducting the audit and retaining evidence to support the audit team conclusions include:
 - If an item cannot be reviewed or a complete determination made, a notation of such should be included in the audit report. *- Kalos has added a line to 03-05 Audit Report Section 6 for "Agreed Follow Up Arrangements" in addition, please update the FM-03-04 Audit Program and Plan (no change from onsite audits). Auditors please document changes in those spaces.*
 - The audit team should have an adequate setting for the conduct of an ICT audit (e.g., quiet environment with minimal interruptions, only approved participants are part of the audit activity, proper tools and resources to conduct the audit). *- auditors must maintain an adequate environment to conduct remote audits (quiet and private). Please do not accept assignments unless you are prepared.*
 - The audit team and auditee should continually confirm connection and communication is effectively being achieved.
 - Ensure confidentiality and security throughout the audit by all participants and for all information. *-If taking screen shot copies of documents of any kind, ask for permission in advance and consider confidentiality and security matters. Do not record individuals without their permission.*

- The conduct of the ICT audit is to be the same as if on-site using fundamental auditing skills with real-time active auditing. An ICT audit is not an audit team reviewing documented information in isolation of the organization being audited. *-off site time is assigned to every audit for this activity to occur (no change from normal operations). Please ensure process owners and team members (e.g. operator, technicians, engineers, programmers, etc.) are available for interview.*
- Because using ICT can cause additional challenges in exchanging documentation or clarification of issues, the CB will want to establish the communication methodology between the audit team and the organization. *-exchange of documentation will be hosted by Kalos or the client. Kalos has secure links and password protected folders for clients and auditors to use. Each link and folder are specific to the audit and expire after the audit is completed. Kalos will then permanently delete the contents. These links will be sent with the NOA to the client and auditor to use.*
- If there is no on-site activity planned to meet the audit objectives, the audit should include a mixture of ICT software and hardware, IAF MD 4, 0.2 and 0.3. CBs should consider use of video technology (e.g., wearable technology, Facetime, Skype, video conferencing, etc.) to effectively audit operations, activities, and/or surroundings or settings in the collection of objective evidence. The methodology used needs to be recorded in the audit records. – *See Appendix A.*
- As with on-site audits, debrief or summaries should be regular and at least daily to ensure all relevant participants are clear on the completed activities, any findings, and the plan moving forward. *-There is no change from normal operations. See FM-03-01 Opening- Closing Meeting Agenda and Attendance.*
- If an incident occurs during the remote access, the audit team leader should review the situation with the auditee and, if necessary, with the audit client and reach agreement on whether the audit should be interrupted, rescheduled or continued. *-There is no change from normal operations. See FM-03-01 Opening- Closing Meeting Agenda and Attendance and KP-03 Section 2.1.*
- Clear contingencies need to be in place in the event the audit objectives cannot be achieved via the use of ICT. This should include the potential to terminate the audit activity using ICT. – *-There is no change from normal operations. See KP-03 Section 2.1, please call the office immediately!*
- The closing meeting will be conducted as if the audit team was on-site, in accordance with ISO/IEC 17021-1, 9.4.7, including making sure all requirements are met for the benefit of the client [e.g., providing findings to the organization electronically through sharing, email, or within the CB’s systems (e.g., database) before the conclusion of the audit]. *-There is no change from normal operations. See FM-03-01 Opening- Closing Meeting Agenda and Attendance.*
- The audit team is to confirm deletion of any confidential documents, images, records, etc. used as part of the audit activity. *-Kalos has added a confirmation of this activity to the FM-03-04 Audit Program and Plan to cue auditors.*

8. Post Audit Activity

8.1 Corrective Action Timeline

- If required, containment is due within 7 days from the closing meeting. Please email confirmation to lead auditor.
- Corrective Action (minor and major) plans are due within 30 days and clients have 60 days to provide evidence of conformance.

9. Competence of Auditors

9.1 Auditor competence should include:

- technical skills to use the appropriate electronic equipment and other technology while auditing;
- experience in facilitating meetings virtually to conduct the audit remotely.

9.2 Auditors must be witnessed by a Kalos Skill Evaluator during first remote audit to demonstrate competence. Results will be recorded in the **FM-01-03 Competency Matrix**.

10. Reference Documents

10.1 Kalos Procedures

- KP-04 Client Bill of Rights & Responsibilities
- KP-03 Planning and Conducting ISO 9001 Audits
- KP-02 ISO 9001 Client Process
- KP-01 Operations Manual PART B
- KP-01 Operations Manual PART A

10.2 Kalos Forms

- FM-02-02 Client Information Update Request
- FM-03-01 Opening- Closing Meeting Agenda and Attendance
- FM-03-02 Stage 1 Audit Plan
- FM-03-03 Stage 1 Audit Report
- FM-03-04 Audit Program and Plan
- FM-03-05 Audit Report
- FM-03-07 Corrective Action Request

10.3 ISO Standards

- ISO 17021-1 Conformity assessment — Requirements for bodies providing audit and certification of management systems
- ISO 19011 Guidelines for auditing management systems

10.4 Mandatory Documents

- IAF MD 4 (2018) Use of Information and Communication Technology (ICT) for Auditing/Assessment Purposes

10.5 Informative Documents

- IAF ID 3 Management of Extraordinary Events or Circumstances
- IAF ID 12 Principles on Remote Assessment

Appendix A: Ideas for Auditing Standard Clauses

Below is a table of ideas for auditing some typically “onsite” clauses. This is not the only way to accomplish the audit objective, but may serve as guidance or starting points for your audit trail. Not all clauses are included here, however IAF and IAQG have published extensive guidance on auditing guidelines available to the public.

ISO 9001	Title	Auditor	Client	Client & Auditor
7.1.3	Infrastructure	Collect equipment identifications number. Observe the equipment in use via a facetime tour.	Be prepared to display service records, maintenance records, inspection records, or other maintenance related information.	Take a facetime tour of the facility. Interview persons who complete maintenance related tasks.
7.1.4	Environment for the operation of processes		Display a floor plan or layout on the screen for auditor to see.	Take a facetime tour of the facility.
7.1.5	Monitoring and measuring resources	<p>During the tour, collect identification numbers of equipment. Verify the label indicates the status.</p> <p>If the client maintains a list of equipment, view the list and pull a sample of the Asset information and location.</p> <ul style="list-style-type: none"> • Maintenance of the monitoring and measurement resources to ensure continued adequacy including for example: <ul style="list-style-type: none"> o People training and competency provision o Facility maintenance regimes o Asset care programs o Calibration arrangements • Documented information to demonstrate that the resources utilised continue to be appropriate and adequate including for example: plans, schedules, databases, systems, registers, certificates, traceability to recognized standards (where required) 	Follow up the virtual tour, by displaying the certificate on the screen for evaluation by the auditor.	<p>Take a facetime tour of the facility.</p> <p>Find tools from the list and verify labelling is current.</p>
7.2	Competence	Observe work in progress and follow up with records of competence.	Display records of competence on the screen for auditor to view and evaluate.	Take a facetime tour of the facility.
7.3	Awareness	Interview persons as they come on to the web conference. Ensure persons are aware of required topics.		
7.4	Communication	Discuss what regular meetings occur at the site. How is the company handling communication during this COVID-19 situation? What has changed?	Display company emails, meeting notes for auditor to review.	
8.5	Production and service provision			
8.5.1	Control of production and service provision	Request an operator be brought in to the conference for an interview. Request the current WIP job be scanned and shared on the screen to prompt the conversation. This could tie into an audit trail for:		Take a facetime tour of the facility.

		<ul style="list-style-type: none"> • Equipment used • Inspections completed • Competency, training, and awareness • Work Instructions and other supporting documents for production • Prevention of human error (e.g. risk assessment, training, competency assessment, qualification, automation, error proofing, mistake proofing, human factors, effective corrective action) 		
8.5.2	Identification and traceability	<p>Client's use of suitable means to identify products and services (e.g. physical part marking, labelling, tags, bar codes, signage, visual indicators, part segregation, lay down areas, storage racks)</p> <p>Identification of the actual versus required configuration of the products/services e.g. MRP system, BOM, parts list, revision status, change control</p> <p>Verification of traceability through retained documentation (e.g. PO → Certs → Jobs → Shipping)</p>		Take a facetime tour of the facility.
8.6	Release of products and services			Review closed job packets to verify requirements are met from contract to shipping.

Appendix B: Etiquette of conference calls

A. Devices and Environment

- a. Check your device – Your conferencing device (laptop, phone or whatever device you’re using to make a call) should be charged. Imagine what will happen if it suddenly turns off in the middle of the conversation!
- b. Choose the right location – Make sure to choose a quiet area for the call. Your partners will be annoyed to hear passing cars or side conversations during their call.
- c. If there are tech issues - Relax – And stay positive: everything will be fine! Technical issues happen to everyone, so if it does to you just stay calm.
- d. Auditors – please be presentable, clients will see you during the video tour and this is still a business meeting.

B. Starting the Meeting

- a. Just as with on-site meetings, start on time.
- b. Agree before the audit which person is starting the web conference.
- c. If the person you are calling does not pick up, do not leave a message the first time. Try again 1-2 minutes later, and if he or she does not pick up, leave a message and also email, letting him or her know you called and stating how much more time you'll be available. Don't call again after that unless it's urgent.
- d. If you are using a screen sharing service, make sure it works before the call starts and that your counterparts have anything installed that they would need ahead of the call.

C. Conducting the Interviews

- a. Keep the conference to as few people as possible, and make sure everyone there is really necessary. The more people on the line, the less everyone pays attention.
- b. If you are joining a conference call, immediately introduce yourself so no one is surprised that you were listening in for three minutes on what they thought was a one-on-one conversation.
- c. Use the mute button strategically. If you are muted for 90% of the call, you likely aren't fully paying attention.
- d. Don't be the person who's checking email and needs to ask for a question to be repeated.
- e. Auditors please keep track of next steps as the call goes on, and send them around via email afterward as a reminder.

D. Taking Breaks

- a. Don't eat during the interviews. Eating and drinking on a conference call can be maddening. Please plan appropriate breaks and take them!
- b. Maintain respect for privacy during audit breaks (e.g. mute, sign off, shut off camera).

Appendix C: Risks and Opportunities

With every situation, there are risks and opportunities. We established the table below to capture some of the known risks/opportunities and their action plans.

Description	Mitigation
Contact with the organization cannot be made	<ul style="list-style-type: none"> follow normal processes and procedures for suspension and withdrawal of certification
First surveillance is not able to be completed within the 12-month rules	<ul style="list-style-type: none"> consideration may be given to postpone the first surveillance for a period not normally exceeding 6 months (18 months from date of initial certification). Otherwise the certificate has to be suspended or the scope reduced.
Collection of IAF ID #3 required information from clients	<ul style="list-style-type: none"> FM-02-02 Client Information Update Request edited to include IAF ID 3 information collection
Recertification Audits not completed on time	<ul style="list-style-type: none"> Kalos does not have any recertification audits due in 2020. Remote audits have been effectively completed and recertifications are evaluated on a case by case basis.
Increased complexity due to audit teams being assigned	<ul style="list-style-type: none"> Where possible, a single auditor will be assigned to minimize the coordination required for auditors and clients. This will allow auditors to focus on the needs of the client and the audit objectives.
Auditors taking screenshots or retaining confidential information.	<ul style="list-style-type: none"> Kalos will host the viewable folder for clients and auditors. This folder is password protected (audit #). Kalos will manage the secure file request link. Downloads will only be allowed for server administrators. Added a cue for lead auditors to delete information to reports to FM 03-04 Audit Program and Plan A confidentiality agreement is in place with all auditors and Kalos team members.
Auditor unable to physically tour the facility	<ul style="list-style-type: none"> use floor plans/diagrams of the remote location for reference use video equipment (mobile apps, facetime) to tour the facility
Auditee is uneasy about using technology during an interview	<ul style="list-style-type: none"> Raise awareness with auditors – introduction with each person, brief explanation of the audit process and objective the results from the interview should be summarized and reviewed with the interviewed individual; the interviewed individuals should be thanked for their participation and cooperation.
Perception of unprofessionalism	<ul style="list-style-type: none"> Auditors should have a plan for facilitating for the prevention of background noise, disruptions, and interruptions prior to accepting the audit.
Technology checks take extra time that is not currently incorporated into the offsite time	<ul style="list-style-type: none"> Remote audits will have a minimum of 0.75-day offsite time to ensure there is plenty of time to complete an up to 60 minute technology/connection check with auditors and clients.
Clients have an advantage of being able to adjust records prior to showing auditor the file.	<ul style="list-style-type: none"> Ethically, clients are encouraged to show records as they are when the file is requested. If a nonconformance is present, it is better that an auditor finds it, rather than the end user. Additionally, auditors are encouraged to look at closed job packages or closed records as part of their sample (no change from onsite auditing).
Process owners and team members not interviewed, as appropriate	<ul style="list-style-type: none"> During the technology/ connection check, auditors and clients are cued to review the plan and ensure the appropriate resources are available. A note was added to the FM-03-04 Audit Program and Plan to cue clients and auditors about the availability of appropriate persons.



Description	Approver	Approved Date
Drafted	Michaela Scarla	3/26/2020
Edited per board meeting mark ups (verbal and email)	Advisory Board	3/27/2020
Final draft (email edits)	Alex Whittle	4/3/2020
Initial Release	Michaela Scarla	4/3/2020
Edits per AS9104 & ANAB Document Review	Michaela Scarla	10/6/2020
<i>Edits per Internal Audit 2021:</i> <ul style="list-style-type: none">Remove reference to 2020 from scope section.Updated Table 1a for ISO 9001 audits. Recertification "To be determined on a case by case basis"Cropped picture from section 6.2 to remove revision.Appendix C: "Remote audits have been effectively completed and recertifications are evaluated on a case by case basis."	Michaela Scarla	3/6/2021