ISO Internal Auditing

From Objective Evidence to Real Improvement

An introduction to the key elements of performing an internal audit — and why it matters for your organization.

The Stakes: Why Internal Auditing Exists

Internal audits are not a box-ticking exercise. They are the main way an organization keeps itself accountable, making sure the **Management System (MS)** meeting requirements, working as intended and being maintained.

Conformance

Does the system meet the standard?

Implementation

Is it actually being done?

Maintenance

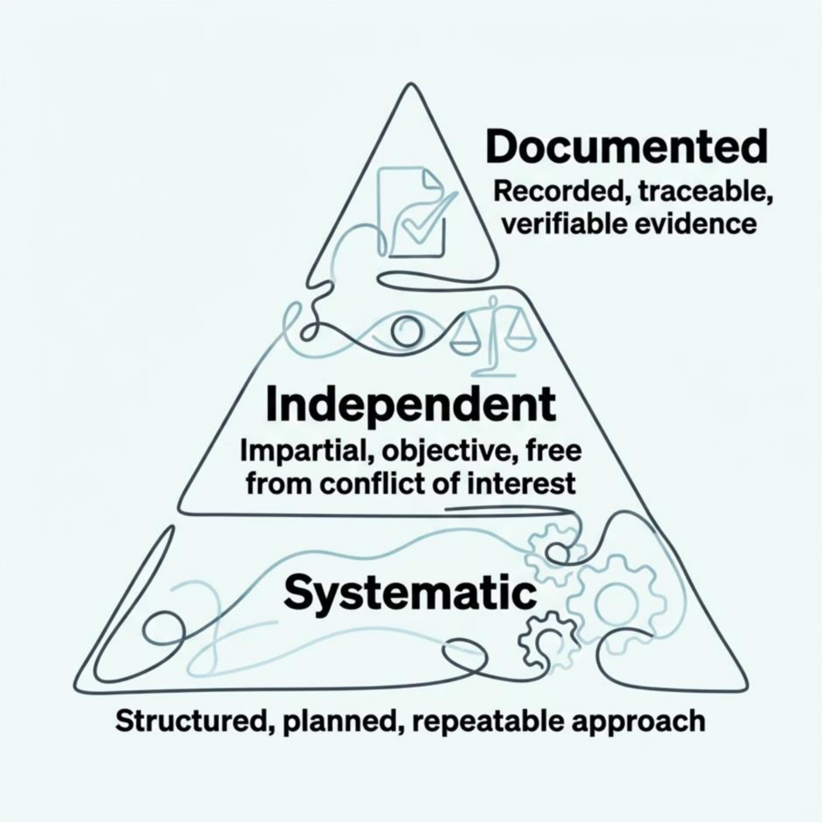
Is it sustained over time?

ISO DEFINITION

What Is an "Audit"?

> A **systematic, independent and documented** process for obtaining objective evidence and evaluating it objectively to determine the extent to which audit criteria are fulfilled.
> (ISO19011:2026)

Three words carry the weight: **systematic** (structured and repeatable), **independent** (free from bias), and **documented** (traceable and verifiable).



Audit Criteria: The "Rulebook" You Measure Against

Audit criteria are the reference points — the standards, policies, and obligations used to judge whether the system is working as intended.

Policies & Procedures

Internal documents that define how work should be done.

Standards

ISO 9001 or other applicable management system standards.

Legal & Contractual

Regulatory obligations and customer agreements that must be met.

Management Objectives

Organizational goals that the QMS is designed to support.

Audit Objectives: More Than Compliance

A well-designed audit goes beyond checking boxes. It creates **organizational value** by uncovering what's working, what's not, and where opportunity lies.

Identify Risks & Opportunities

Spot weaknesses before they become failures — and find chances to improve.

Surface Inefficiencies

Reveal process gaps, duplication, and waste that slow the organization down.

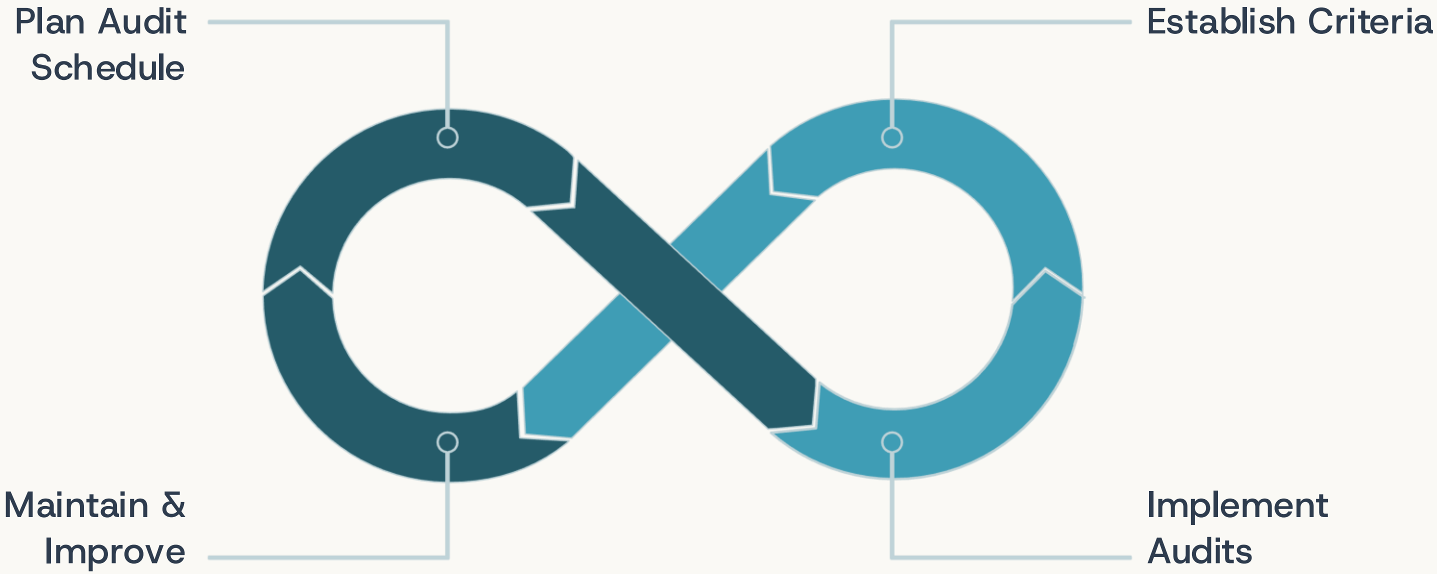
Add Value & Engage

Support a culture of continuous improvement while meeting the standard's requirements.

CLAUSE 9.2

ISO 9.2 - Simply

The standard is clear: the organization **must** conduct internal audits.
Here's what that means in practice.



Audits must occur at **planned intervals**, cover conformance to both the standard and the organization's own arrangements, and assess whether the management system is truly effective.

Objective Evidence: What Counts?

Think of objective evidence as the hard proof. It's the concrete stuff you can actually point to—like data logs, direct observations, or solid records. Basically, if it relies on a gut feeling or an opinion, it doesn't count. It has to be something anyone can check and verify for themselves.

Document & Record Review

Examine procedures, logs, and quality records.

Interviews

Ask open questions to verify understanding and practice.

Observation & Audit Trail

Watch processes in action and follow the evidence trail.

Audit Program Flow

A strong audit program is a **living system** — not a one-time event. Inputs shape the program; outputs drive real action.

Program Inputs

- Contract & customer requirements
- Previous internal & external audit results
- Applicable standards & compliance obligations
- Management system scope & changes

Program Outputs → Action

- Audit findings and nonconformities
- Corrective action requests
- Management review inputs
- Continuous improvement opportunities

Conducting the Audit: Independence, Competence & Communication

Be Impartial

Auditors must be free from bias and conflicts of interest. Objectivity is non-negotiable.

Act Ethically

Maintain confidentiality, integrity, and professionalism throughout the process.

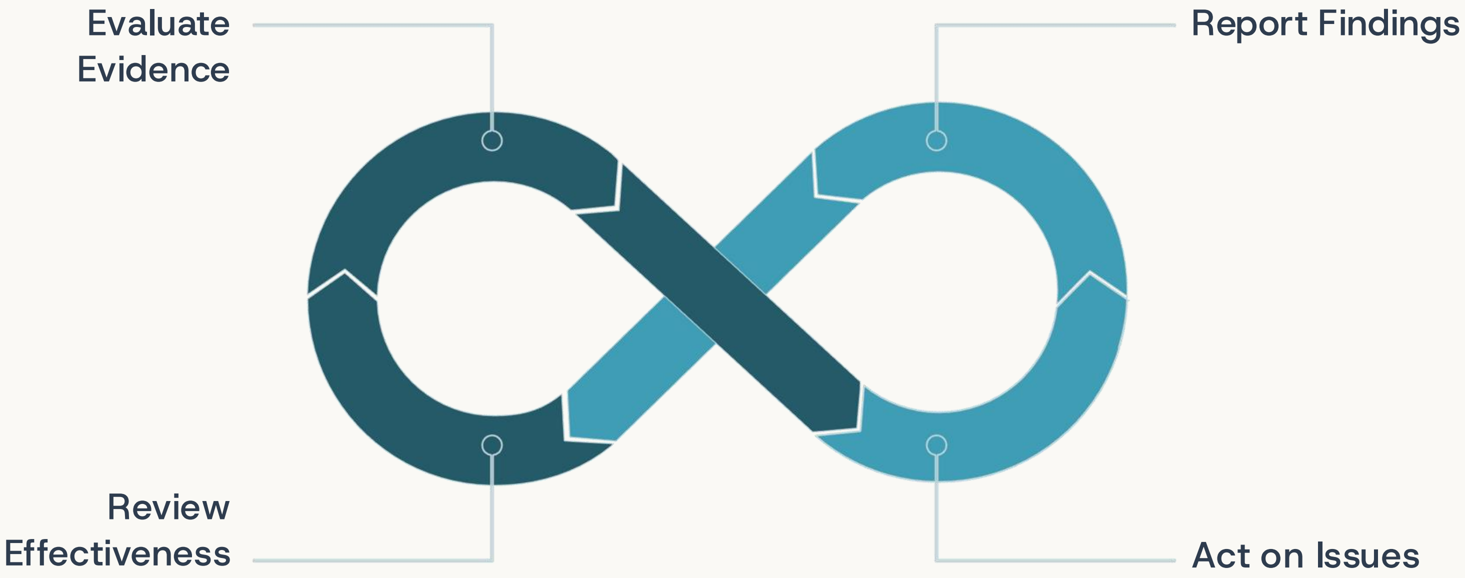
Communicate Clearly

Document decisions, rationale, and findings so results are understood and actionable.

Competence is built through training, experience, and ongoing development — The more you do, the better you get!

Close the Loop: Report Findings & Drive Improvement

The audit isn't over when the checklist is done. Real value comes from **evaluating evidence, reporting results, and ensuring action is taken.**



Every audit should follow the cycle of **schedule** → **plan** → **execute** → **act** → **report** — turning findings into lasting organizational improvement.

3	9.2	1
Evidence Methods	Key Clause	Ultimate Goal
Review, interview, observe	ISO internal audit requirement	Real organizational value