Term	Definition
Risk-based audit planning	Approach to audit-programme design that prioritises audit attention based on risk to the QMS, customer, regulator, or strategic objectives — required under ISO 9001:2026 9.2.2
Layered Process Audit (LPA)	Customer-flowed-down audit method (typical IATF 16949) where multiple management layers conduct rapid, high-frequency audits of the same controlled characteristic
Vertical audit	Audit method that follows a single product, service, or contract through all relevant processes — provides horizontal traceability of QMS effectiveness
Audit-finding closure	Documented confirmation that corrective action against an audit finding has been completed and verified effective; recorded on F1020-01 and reported back to this procedure

1.1.4 ISO 9001:2026 Clause Coverage

This procedure addresses the following clauses of ISO 9001:2026. Other clauses are addressed by the referenced procedures and remain out of scope of this document.

Clause	Title	Section in this procedure
4.4	Quality management system and its processes	§1.1.1 Process Overview (turtle diagram); §1.5 Monitoring (audit-programme KPIs)
6.1	Actions to address risks and opportunities	§1.4.2 Internal Audit Programme — risk-based audit planning per ISO 9001:2026 9.2.2
7.2	Competence	§1.4.1 Auditor Competency — operates with P0723-01
8.4.1	Externally provided processes, products and services — general	§1.5 Supplier Audits (now §1.6) — 2nd-party audit programme operates with P0840-01
9.2.1	Internal audit — general	§1.4 Internal Audit Process applies in full
9.2.2	Internal audit — programme	§1.4.2 Internal Audit Programme; §1.4.3 Conducting Internal Audits — closes 9.2.2 in full
9.3.2	Management review inputs	§1.7 Documentation — audit results are management-review input under P0930-01
10.2	Nonconformity and corrective action	§1.6 Corrective Action (was §1.6) — audit findings feed P1020-01
10.1	Continual improvement	Audit findings drive continual-improvement priorities feeding P0913-01 Analysis and Evaluation

1.2 Application & Scope

This procedure applies to all internal audits of the organisation's quality management system, and to all 2nd-party audits of suppliers performed by the organisation or its appointed agents under P0840-01. The procedure implements ISO 9001:2026 Clause 9.2 in full and operates to the methodology in ISO 19011:2026. Climate-relevance considerations under ISO 9001:2026 Clause 4.1 are factored into audit-programme design where climate change is determined relevant per F0410-01.

1.2.1 Audit Categories in Scope

Audit activity is classified at programme planning into one of the following categories. Each category determines the audit scope, criteria, evidence-collection methods, and competence requirements applied under §1.4.

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1.4.5 Working Documents

The Internal Auditor prepares working documents with the assistance of the other audit team members. These documents should be designed in relation to the audit plan and are for the purpose of facilitating the collection of objective evidence and the reporting of audit results.

Working documents may include:

1. Checklists for evaluating quality compliance with applicable regulatory requirements;
2. Forms for reporting audit findings;
3. Forms for documenting supporting evidence for conclusions reached by the auditors.

Sample working documents are made available to the Auditee on request. Working documents are not intended to restrict additional audit activities or investigations that may become necessary due to information gathered during the audit.

1.5 Monitoring

Audit-programme performance is monitored through the KPIs below. The Quality Manager and the Process Owner monitor the KPIs at the stated frequency, present them at management review, and report against the targets and thresholds shown. Sustained adverse trend on any KPI over two consecutive review periods triggers corrective action via P1020-01.

KPI	Definition	Target/threshold	Frequency
Audit programme completion rate	% of planned audits in the Internal Audit Programme (F0920-03) completed on or before their planned date	≥ 95%	Quarterly
Clause-coverage completeness	% of ISO 9001:2026 clauses with at least one audit in the rolling 3-year window per F0920-04	100%	Annual
Audit cycle time	Mean working days from audit-start to audit-report issue	≤ 15 working days	Per audit + quarterly aggregate
Audit-finding closure rate	% of audit findings closed within their stated due date	≥ 90%	Quarterly
Audit-finding effectiveness verification rate	% of closed audit findings verified effective at the agreed evidence-window date	≥ 90%	Quarterly
Repeat-finding rate	% of newly raised audit findings matching a previously closed finding's root cause within the 24-month look-back	0% target; investigated above 0%	Annual
Auditor competence currency	% of active Internal Auditors with current competence evidence per P0723-01	100%	Annual
Auditor impartiality compliance	% of audited audit assignments with documented impartiality (auditor not auditing own work)	100%	Quarterly audit
2nd-party supplier audit completion rate	% of supplier audits scheduled in P0840-01 completed on or before the planned date	≥ 95%	Quarterly
Audit-evidence retention compliance	% of audit records retained per P0750-01 retention rules and accessible for inspection	100%	Annual audit
Risk-based-planning evidence rate	% of audits in the programme with documented risk-based scoping per ISO 9001:2026 9.2.2	100%	Annual
Auditee response timeliness	% of auditees responding to audit findings within agreed timescale	≥ 90%	Quarterly
Critical-finding count	Number of audit findings classified as Critical severity in the period	Trended; root-cause investigated for each	Quarterly
Audit-driven OFI conversion rate	% of Opportunities for Improvement (OFIs) raised at audit that have been actioned within 12 months	≥ 60% (cultural-improvement KPI; trended)	Annual
3rd-party audit pre-readiness rate	% of areas audited internally within 6 months prior to a 3rd-party/Notified-Body audit	≥ 80%	Per 3rd-party audit + annual aggregate
Personal-data audit-	% of audits handling personal data with	100%	Annual

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