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Guidelines for the use of remote auditing methods in auditing management systems

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Contents

Page

Foreword

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This document was prepared by the ISO Committee on Conformity Assessment (CASCO).

Any feedback or questions on this document should be directed to the user’s national standards body. A complete listing of these bodies can be found at www.iso.org/members.html and www.iec.ch/national-committees.

Introduction

This document was developed in response to developing technology and changes in working practices based upon a variety of experiences, including those from the coronavirus pandemic. Implementing remote auditing methods can bring a variety of benefits for both the auditor and the auditee. This document provides guidance to ensure the audit is effectively conducted and the audit objectives are achieved when remote auditing methods are used.

Remote auditing methods can improve the efficiency of an audit by reducing travel-time and expense and achieving an improvement in the overall carbon footprint, as well as avoiding travel to risky areas, enabling virtual access to more sites. A further benefit is facilitating diversity of participation in the audit and the increased involvement of technical experts within the audit. This includes cross-border activities that can improve the overall efficiency of the audit, whilst maintaining business continuity, especially in challenging situations and conditions.

The objective of this document is to provide assurance that remote auditing methods represent an additional sustainable and flexible way to conduct audits of management systems and provide confidence to customers, regulators, scheme owners and other interested parties.

This document includes guidance on risk-based methodology to be followed for planning and implementing the remote auditing methods that are applicable to all types and sizes of organizations. Table 1 and Table 2 provide examples of risks and opportunities.

This document can be used to support an on-site, a remote or a combined approach to auditing management systems.

NOTE ISO 19011:2018, Table 1 gives examples of different types of audits.

This document can also be used to support other conformity assessment activities, such as in accreditation assessment, product certification or peer assessment.

This document supports the continued integrity of management system certification to ensure that the certification process is carried out in a competent, thorough and transparent manner. It provides additional guidance to the implementation of ISO 19011:2018 and ISO/IEC 17021-1.

This document highlights the importance of ensuring that the output of any audit process fulfils the objectives of the audit programme. This document does not take precedence over any requirements of other standards/schemes.

This document follows the same structure as ISO 19011:2018 in order to facilitate use of the two documents together.

Guidelines for the use of remote auditing methods in auditing management systems

1 Scope

This document provides guidance on the use of remote auditing methods in auditing management systems. It is applicable to all organizations that plan and conduct all kinds of internal or external audits (i.e. first-party, second-party and third-party audits) of management systems.

This document complements the general principles of auditing given in ISO 19011:2018 and provides guidance on specific conditions, possibilities and limitations for implementing remote auditing methods.

This document is intended to strengthen confidence in the use of remote auditing methods for auditing management systems among customers, regulators, accreditation bodies, certification bodies, scheme owners, industry, employees, consumers, suppliers and other interested parties.

The use of remote auditing methods for auditing management systems is not intended to completely replace on-site audit methods.

NOTE This document can be used for other types of audits and assessments.

2 Normative references

The following documents are referred to in the text in such a way that some or all of their content constitutes requirements of this document. For dated references, only the edition cited applies. For undated references, the latest edition of the referenced document (including any amendments) applies.

ISO 17000, *Conformity assessment — Vocabulary and general principles*

ISO 19011:2018, *Guidelines for auditing management systems*

3 Terms and definitions

For the purposes of this document, the terms and definitions given in ISO 19011:2018 and ISO/IEC 17000 and the following apply.

ISO and IEC maintain terminology databases for use in standardization at the following addresses:

— ISO Online browsing platform: available at https://www.iso.org/obp

— IEC Electropedia: available at https://www.electropedia.org/

3.1
remote auditing method
method used for conducting audit activities at any place other than the location of the auditee

Note 1 to entry: Remote auditing methods can be used in combination with on-site methods to achieve a full and effective audit.

Note 2 to entry: Remote auditing methods can be used for virtual locations, i.e. where an organization performs work or provides a service using an online environment, enabling individuals to execute processes irrespective of physical locations.

4 Principles of auditing

The principles of auditing are given ISO 19011:2018, Clause 4.

5 Managing an audit programme

5.1 General

5.1.1 General guidance is given in ISO 19011:2018, 5.1.

5.1.2 When preparing the audit programme, the organization using remote auditing methods should:

a) consider the principles mentioned in Clause 4;

b) consider, but not be limited to, the following:

- risks related to the audit programme (see 5.3) and the countermeasures;
- opportunities related to the audit programme (see 5.3);
- information security and confidentiality issues of remote auditing methods;
- required information available to make judgment on the applicability of remote auditing methods;
- the acceptability of remote auditing methods for scheme owners, regulators and other specifiers;
- the ability to use remote auditing methods.

5.2 Establishing audit programme objectives

5.2.1 General guidance is given in ISO 19011:2018, 5.1.

5.2.2 The organization carrying out the management system audit can use remote auditing methods under, but not limited to, the following conditions:

a) the remote auditing methods do not prevent the achievement of audit programme objectives;

b) the use of remote auditing methods is appropriate and accepted by the relevant interested parties;

c) the technologies have been selected and the management of them has been defined;

d) the information required for using remote auditing methods is sufficient;

e) the scope of the use of remote auditing methods (audit criteria and boundary) has been determined in the audit programme;

f) the ability of both parties (i.e. the audit team and the auditee) to use remote methods has been confirmed, including technical abilities and physical abilities;

g) any known differences between the organization carrying out the management system audit and the auditee on the understanding of remote auditing methods have been resolved.

h) an agreement to alter the remote auditing method when necessary is in place.

NOTE Alteration of remote auditing methods can include other remote or on-site audit methods.

5.2.3 When appropriate, the organization carrying out the management system audit should prepare and implement a process to investigate the auditee's ability to use remote auditing methods.

The organization carrying out the management system audit should review the obtained information related to remote auditing methods and communicate with the auditee to:

a) review whether the auditee meets the conditions for remote auditing in accordance with the risk assessment for remote auditing methods (see 5.3);

b) confirm the following:

    1) the feasibility of the audit scope when remote auditing methods are used;

    2) the support conditions for using remote auditing methods, including technological support to resolve any issue.

    3) any specific or additional requirements for the agreed remote auditing methods including competencies.

5.3 Determining and evaluating audit programme risks and opportunities

5.3.1 General guidance is given in ISO 19011:2018, 5.3.

5.3.2 The organization carrying out the management system audit should conduct risk assessment (risk and opportunities) on the audit programme to determine if remote auditing methods may be used. The feasibility of implementing remote auditing methods should be determined by assessing the risk based on knowledge of the auditee, historic data and the result of the investigation process, if applicable. Remote auditing methods should not be permitted if the risk assessment identifies an unacceptable threat to the effectiveness of the audit process. Planning should:

— ensure that the expected results of the audit will be achieved;

— prevent or reduce risks associated with the remote auditing methods;

— leverage opportunities identified from use of remote auditing method(s).

5.3.3 The organization carrying out the management system audit should plan the following:

a) risk assessment criteria and actions to address these risks and opportunities;

b) how to:

    1) implement these actions in remote auditing methods;

    2) evaluate the effectiveness of these actions.

5.3.4 Examples of risks and opportunities related to an audit programme and their potential impacts are given in Table 1 and Table 2.

Table 1 — Risks related to audit programmes and potential impact due to use of remote auditing methods

Risks	Potential impact
Processes requiring observation not adequately addressed in the audit programme	The processes would not be effectively audited.
Inability to use remote auditing methods due to the nature of the process	The processes would not be effectively audited.
Unknown remote capability of auditee	The necessary technical equipment is not adequate and thus prevents a trouble-free audit process.
Insufficient overall competence of the audit team to conduct audits effectively, using remote methods	The audit objectives would be compromised.
Time loss due to insufficient digitization	Necessary information needs first to be digitized. The loss of time can prevent all information from being reviewed.
Limited competence or experience in the use of remote auditing technologies	Ineffective or incorrect use of the technologies can limit the process and the quality of the implementation of the audit plan.
No provision for an alternative plan in case remote auditing methods fail	Audit objectives can be compromised.
The specific requirements for data protection and information security when digital information is exchanged are not considered	There is a potential breach of data protection legislation.
Inadequate or unreliable technology, i.e. internet connection	The audit cannot be performed, or it is performed in an ineffective manner.
Inability to provide adequate sensory information	Poor quality of visual and audio communications, as well as a lack of any odour perception and/or vibration perception, can limit the potential to obtain reliable audit evidence.
Integrity of audit evidence can be compromised via the use of remote auditing methods (e.g. reduced legibility of documented information, poor video resolution, lack of visibility of parts of the process)	Possibly wrong or decreased reliability of audit conclusions.

Table 2 — Opportunities related to audit programmes and potential impact due to use of remote auditing methods

Opportunities	Potential impact
Travel time is reduced or eliminated	The reduction in travel time leads to cost savings, productivity, continuity in the audit and reduction in carbon emissions from travel.
Optimized audit time	Eliminates the need for site induction, transfer between audit locations or processes; uses technology to view wide areas.
Short reaction time	The recording of opportunities and risks takes place in a timely manner, especially for locations requiring long journeys. Consequently, the audit programme and audit plan can be adjusted quickly.
Easier scheduling and effective participation despite interested parties being at different locations	The scheduling of audits, especially for participants at different locations where travel is difficult to schedule or organize, is simplified because the location is not a deterrent.
Easy involvement of external parties	Temporary involvement of external parties, e.g. technical experts, is easy to plan and implement when necessary for only a short time.
Auditability of processes across locations	Cross-location processes and their interfaces can be easily planned and audited in unison, and do not have to be divided.
Ad hoc and short notice assessments for acute topics	In the event of sudden deviations, a defined group of participants can schedule and conduct an audit at short notice to clarify the issues.
Easier documentation and reporting	Since much evidence is available electronically, the effort for managing documentation and reporting can be reduced.
Direct access to data	The availability of audit evidence in electronic applications, so that large data files do not need to be transferred and electronic security is properly managed.
Health and safety of the audit team	No exposure to potentially hazardous conditions (e.g. conflict, political instability, health risks, radiation).

5.4 Establishing the audit programme

5.4.1 General guidance is given in ISO 19011:2018, 5.4.

5.4.2 The organization carrying out the management system audit should ensure that the use of remote auditing methods does not contradict the principles stated in Clause 4 when preparing the audit programme. When establishing an audit programme, the organization carrying out the management system audit should consider, but not be limited to, the relevant aspects in 5.4.3.

5.4.3 The organization carrying out the management system audit should communicate with the auditee on the implementation of remote auditing methods, confirm and reach an agreement with the auditee on the following relevant aspects:

a) the competences and responsibilities of the organization carrying out the management system audit (including personnel), the auditee and interested parties [providers of information and communication technology (ICT) services being used for remote auditing methods, such as third-party software platforms];

b) information security risks and control requirements;

c) the scope and boundary of remote auditing methods;