



International Standard

Redline version
compares Fourth edition
to Third edition



ISO 19011

Guidelines for auditing management systems

Lignes directrices pour l'audit des systèmes de management

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INFORMATION ON THIS REDLINE VERSION

This document is a **Redline version** published for information purposes. It is intended to assist users in identifying the changes introduced in comparison with the previous edition of the standard.






Additions are highlighted in green. Deletions are indicated by red strikethrough.

For graphics, additions are identified by a green frame, and deletions are indicated by a red cross.

Clause and heading numbers that include modifications are highlighted in yellow in the Table of Contents.

This Redline version is not an official ISO Standard and does not replace the current published edition. Only the current edition of the International Standard is to be regarded as the official document.

Markup used in this Redline version

 Text example 1	added text (green highlight)
 Text example 2	deleted text (red strike through)
	added graphics (green frame)
	deleted graphics (red cross)
 1.x ...	modified clause and heading numbers (yellow in the Table of Contents)



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Published in Switzerland

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Foreword

ISO (the International Organization for Standardization) is a worldwide federation of national standards bodies (ISO member bodies). The work of preparing International Standards is normally carried out through ISO technical committees. Each member body interested in a subject for which a technical committee has been established has the right to be represented on that committee. International organizations, governmental and non-governmental, in liaison with ISO, also take part in the work. ISO collaborates closely with the International Electrotechnical Commission (IEC) on all matters of electrotechnical standardization.

The procedures used to develop this document and those intended for its further maintenance are described in the ISO/IEC Directives, Part 1. In particular, the different approval criteria needed for the different types of ISO documents ~~document~~ should be noted. This document was drafted in accordance with the editorial rules of the ISO/IEC Directives, Part 2 (see www.iso.org/directives).

~~Attention is drawn to the possibility that some of the elements of this document may be the subject of patent rights. ISO shall not be held responsible for identifying any or all such patent rights. Details of any patent rights identified during the development of the document will be in the Introduction and/or on the ISO list of patent declarations received (see www.iso.org/patents).~~

ISO draws attention to the possibility that the implementation of this document may involve the use of (a) patent(s). ISO takes no position concerning the evidence, validity or applicability of any claimed patent rights in respect thereof. As of the date of publication of this document, ISO had not received notice of (a) patent(s) which may be required to implement this document. However, implementers are cautioned that this may not represent the latest information, which may be obtained from the patent database available at www.iso.org/patents. ISO shall not be held responsible for identifying any or all such patent rights.

Any trade name used in this document is information given for the convenience of users and does not constitute an endorsement.

For an explanation ~~on~~ of the voluntary nature of standards, the meaning of ISO specific terms and expressions related to conformity assessment, as well as information about ISO's ~~ISO's~~ adherence to the World Trade Organization (WTO) principles in the Technical Barriers to Trade (TBT) ~~see the following URL, see www.iso.org/iso/foreword.html~~.

This document was prepared by Project Committee ISO/PC 302, *Guidelines for auditing management systems*, in collaboration with the European Committee for Standardization (CEN) Technical Committee CEN/CLC/JTC 1, *Criteria for conformity assessment bodies*, in accordance with the Agreement on technical cooperation between ISO and CEN (Vienna Agreement).

This ~~third~~ **fourth** edition cancels and replaces the ~~second~~ **third** edition (ISO 19011:2011 ~~2018~~), which has been technically revised.

The main ~~differences compared to the second edition~~ **changes** are as follows:

- ~~— addition of the risk-based approach to the principles of auditing,~~
- ~~— expansion of the guidance on managing an audit programme, including audit programme risk,~~
- **expansion of guidance on remote auditing methods through the introduction of guidance contained in ISO/IEC TS 17012;**
- ~~— expansion of the guidance on conducting an audit, particularly the section on audit planning,~~
- ~~— expansion of the generic competence requirements for auditors,~~
- ~~— adjustment of terminology to reflect the process and not the object (“thing”);~~
- ~~— removal of the annex containing competence requirements for auditing specific management system disciplines (due to the large number of individual management system standards, it would not be practical to include competence requirements for all disciplines);~~

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- expansion of Annex A to provide guidance on ~~auditing (new) concepts such as organization context, leadership and commitment, virtual audits, compliance and supply chain~~ remote auditing methods and virtual locations.

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.

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Introduction

Since the ~~second~~ **third** edition of this document was published in ~~2011, a number of new~~ **2018**, several management system standards have been published, ~~many of which~~ **in new fields**. Most of them have a common structure, identical core requirements, and common terms and core definitions. As a result, there is a need to consider a broader approach to management system auditing, as well as ~~providing~~ **to provide** guidance that is more generic. ~~Audit results can provide input to the analysis aspect of business planning, and can contribute to the identification of improvement needs and activities.~~

~~An audit can be conducted~~ This document provides guidance which can be applied to audit against a range of audit criteria (separately or in combination;) including, but not limited to:

- requirements ~~defined~~ **specified** in one or more management system standards;
- policies, **processes** and requirements specified by **the organization or other** relevant interested parties;
- statutory and regulatory requirements;
- one or more management system processes defined by the organization **and/or** other parties;
- management system plan(s) relating to the provision of specific ~~outputs~~ **results** of a management system (e.g. quality plan, project plan).

This document provides guidance for all ~~sizes and types of organizations and~~ **organizations regardless of their size and type, and** audits of varying scopes ~~and scales, including~~ **This includes** those conducted by large audit teams, typically of larger organizations, and those by single auditors, whether in large or small organizations. This guidance should be adapted as appropriate to the scope, ~~complexity and scale~~ **and complexity** of the audit programme.

This document concentrates on internal audits (first party) and audits conducted by organizations on their external providers and other external interested parties (second party). This document can also be useful for external audits conducted for purposes other than third-party management system certification. ISO/IEC 17021-1 provides requirements for auditing management systems for third-party certification; **however,** this document can provide useful additional guidance (see [Table 1](#)).

Table 1 — Different types of audits

1st party audit First party	2nd party audit Second party	3rd party audit Third party
Internal audit	External provider audit	Certification and/ audit or accreditation audit assessment
	Other Audit by the external interested party audit of an organization	Statutory, regulatory and similar audit

ISO/IEC TS 17012 addresses the growing need for remote auditing methods. Its aim is to provide guidance on implementing remote auditing methods effectively while supporting the general principles of auditing as outlined in this document.

To simplify the readability of this document, the singular form of “management system” is preferred, but the reader can adapt the implementation of the guidance to their own situation. This also applies to the use of “individual” and “individuals”, “auditor” and “auditors”.

This document is intended to apply to a broad range of potential users, including auditors, organizations implementing management systems and organizations needing to conduct management system audits for contractual or regulatory reasons. ~~Users of~~ **The guidance in** this document can, ~~however,~~ **apply this guidance** ~~be applied to users~~ in developing their own audit-related requirements.

The guidance in this document can also be used for the purpose of self-declaration and can be useful to organizations involved in ~~auditor training or personnel certification~~ **the training, qualification and certification of persons participating in the audit programme.**

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The guidance in this document is intended to be flexible. As indicated at various points in the text, the use of this guidance can differ depending on the size and level of maturity of an organization's management system. The nature and complexity of the organization to be audited, as well as the objectives and scope of the audits to be conducted, should also be considered.

This document adopts the combined audit approach when two or more management systems of different disciplines are audited together. Where these systems are integrated into a single management system, the principles and processes of auditing are the same as for a combined audit (sometimes known as an "integrated audit").

~~This document provides guidance on the management of an audit programme, on the planning and conducting of management system audits, as well as on the competence and evaluation of an auditor and an audit team.~~

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Guidelines for auditing management systems

1 Scope

This document ~~provides~~ gives guidance on auditing management systems, including the principles of auditing, managing an audit programme and conducting management system audits, as well as guidance on the evaluation of competence of individuals involved in the audit process. These ~~activities include the individual(s)~~ individuals include those managing the audit programme, auditors and audit teams.

It is applicable to all organizations that need to plan and conduct ~~internal or external~~ audits of management systems or manage an audit programme.

The application of this document to other types of audits is possible, provided that special consideration is given to the specific competence needed and the objectives to be achieved.

2 Normative references

There are no normative references in this document.

3 Terms and definitions

For the purposes of this document, the following terms and definitions apply.

ISO and IEC maintain ~~terminological~~ 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 audit

systematic, independent and documented ~~process~~ process (3.25) for obtaining *objective evidence* (3.83.9) and evaluating it objectively to determine the extent to which the *audit criteria* (3.73.8) are fulfilled

Note 1 to entry: Internal audits, sometimes called first-party audits, are conducted by, or on behalf of, the organization itself.

Note 2 to entry: External audits include those generally called second and third-party audits. Second-party audits are conducted by parties having an interest in the organization, such as customers, or by other individuals on their behalf. Third-party audits are conducted by independent auditing organizations, such as those providing certification/registration of ~~conformity~~ conformity (3.21) or governmental agencies and regulatory authorities.

[SOURCE: ISO 9000:2015, 3.13.1, modified — “documented and “objective” added to the definition. Notes to entry ~~have been modified~~ replaced.]

3.2 combined audit

audit (3.1) carried out together at a single *auditee* (3.133.14) on two or more *management systems* (3.183.19)

~~Note 1 to entry: When two or more discipline-specific management systems are integrated into a single management system this is known as an integrated management system.~~

[SOURCE: ISO 9000:2015, 3.13.2, modified — Note 1 to entry deleted.]

3.3

joint audit

audit (3.1) carried out at a single *auditee* (3.133.14) by two or more auditing organizations

[SOURCE: ISO 9000:2015, 3.13.3 2026, 3.12.3]

3.4

remote auditing method

method used for conducting audit activities from any place other than the location of the *auditee* (3.14)

Note 1 to entry: Remote auditing methods can be used in combination with on-site methods to achieve a full and effective *audit* (3.1).

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* (3.25) irrespective of physical locations.

Note 3 to entry: Remote auditing methods can be used by the *auditor* (3.16) at one site of the auditee to audit another site.

[SOURCE: ISO/IEC TS 17012:2024, 3.1]

~~3.4~~

3.5

audit programme

arrangements for a set of one or more *audits* (3.1) planned for a specific time frame and directed towards a specific purpose

~~[SOURCE: ISO 9000:2015, 3.13.4, modified – wording has been added to the definition]~~

~~3.5~~

3.6

audit scope

extent and boundaries of an *audit* (3.1)

Note 1 to entry: The audit scope generally includes a description of the physical and virtual locations (see 3.4, Note 2 to entry), functions, organizational units, activities and ~~processes~~ *processes* (3.25), as well as the time period covered.

~~Note 2 to entry: A virtual location is where an organization performs work or provides a service using an on-line environment allowing individuals irrespective of physical locations to execute processes.~~

~~[SOURCE: ISO 9000:2015, 3.13.5, modified – Note 1 to entry has been modified, Note 2 to entry has been added]~~

~~3.6~~

3.7

audit plan

description of the activities and arrangements for an *audit* (3.1)

~~[SOURCE: ISO 9000:2015, 3.13.6]~~

~~3.7~~

3.8

audit criteria

set of *requirements* (3.233.24) used as a reference against which *objective evidence* (3.83.9) is compared

Note 1 to entry: If the audit criteria are legal (including statutory or regulatory) requirements, the words “compliance” or “non-compliance” are often used in an *audit finding* (3.103.11).

Note 2 to entry: Requirements may include policies, procedures, work instructions, legal requirements, contractual obligations, *industry standards*, etc.

~~[SOURCE: ISO 9000:2015, 3.13.7, modified – the definition has been changed and Notes to entry 1 and 2 have been added]~~

~~3.8~~

3.9

objective evidence

data supporting the existence or verity of something

Note 1 to entry: Objective evidence can be obtained through observation, measurement, test or by other means.

~~Note 2 to entry: Objective evidence for the purpose of the audit (3.1) generally consists of records, statements of fact, or other information which are relevant to the audit criteria (3.7) and verifiable.~~

[SOURCE: ISO 9000:2015, 3.8.3 ~~2026, 3.8.6, modified~~ — Note 2 to entry deleted.]

~~3.9~~

3.10

audit evidence

records, statements of fact or other information, which are relevant to the *audit criteria* (3.73.8) and verifiable

~~[SOURCE: ISO 9000:2015, 3.13.6]~~

~~3.10~~

3.11

audit findings ~~finding~~

results of the evaluation of the collected *audit evidence* (3.93.10) against *audit criteria* (3.73.8)

Note 1 to entry: Audit findings indicate *conformity* (3.203.21) or *nonconformity* (3.213.22).

Note 2 to entry: Audit findings can lead to the identification of ~~risks~~ *risks* (3.20), opportunities for improvement or recording good practices.

Note 3 to entry: ~~In English if~~ If the audit criteria are selected from statutory requirements or regulatory requirements, the audit finding is termed "compliance" or "non-compliance".

~~[SOURCE: ISO 9000:2015, 3.13.9, modified — Notes to entry 2 and 3 have been modified]~~

~~3.11~~

3.12

audit conclusion

~~outcome~~ *result* of an *audit* (3.1), after consideration of the audit objectives and all *audit findings* (3.103.11)

~~[SOURCE: ISO 9000:2015, 3.13.10]~~

~~3.12~~

3.13

audit client

organization or person requesting an *audit* (3.1)

Note 1 to entry: In the case of internal audit, the audit client can also be the *auditee* (3.133.14) or the individual(s) managing the ~~audit programme~~ *audit programme* (3.5). Requests for external audit can come from sources such as ~~regulators~~ *regulatory authorities*, contracting parties, or potential or existing ~~clients~~ *customers*.

[SOURCE: ISO 9000:2015, 3.13.11 ~~2026, 3.12.4, modified~~ — Note 1 to entry ~~has been~~ added.]

~~3.13~~

3.14

auditee

organization as a whole or parts thereof being audited

~~[SOURCE: ISO 9000:2015, 3.13.12, modified]~~

~~3.14~~

3.15

audit team

one or more persons conducting an *audit* (3.1), supported if needed by *technical experts* (3.163.17)

Note 1 to entry: One *auditor* (3.153.16) of the *audit team* (3.14) **audit team** is appointed as the audit team leader.

Note 2 to entry: The audit team can include auditors-in-training.

~~[SOURCE: ISO 9000:2015, 3.13.14]~~

~~3.15~~

3.16

auditor

person who conducts an *audit* (3.1)

~~[SOURCE: ISO 9000:2015, 3.13.15]~~

~~3.16~~

3.17

technical expert

<audit> person who provides specific knowledge or expertise to the *audit team* (3.143.15)

Note 1 to entry: Specific knowledge or expertise relates to the organization, the activity, ~~process~~ *process* (3.25), product, service, discipline to be audited, ~~or~~ language or culture.

Note 2 to entry: A technical expert to the *audit team* (3.14) **audit team** does not act as an *auditor* (3.153.16).

~~[SOURCE: ISO 9000:2015, 3.13.16, modified — Notes to entry 1 and 2 have been modified]~~

~~3.17~~

3.18

observer

individual who accompanies the *audit team* (3.143.15) but does not act as an *auditor* (3.153.16) **nor a technical expert** (3.17)

~~[SOURCE: ISO 9000:2015, 3.13.17, modified]~~

~~3.18~~

3.19

management system

set of interrelated or interacting elements of an organization to establish policies and objectives, ~~and~~ **as well as** *processes* (3.243.25) to achieve those objectives

Note 1 to entry: A management system can address a single discipline or several disciplines, e.g. quality management, financial management or environmental management.

Note 2 to entry: The management system elements establish the organization's structure, roles and responsibilities, planning, operation, policies, practices, rules, beliefs, objectives and processes to achieve those objectives.

Note 3 to entry: The scope of a management system can include the whole of the organization, specific and identified functions of the organization, specific and identified sections of the organization, or one or more functions across a group of organizations.

~~[SOURCE: ISO 9000:2015, 3.5.3 2026, 3.4.2, modified — Note Examples added to Note 1 to entry. Note 2 to entry expanded. Notes 3 and 4 to entry has been deleted.]~~

~~3.19~~

3.20

risk

effect of uncertainty

Note 1 to entry: An effect is a deviation from the expected — positive or negative.

Note 2 to entry: Uncertainty is the state, even partial, of deficiency of information related to, understanding or knowledge of, an event, its consequence ~~and~~, or likelihood.

Note 3 to entry: Risk is often characterized by reference to potential events (~~as defined in ISO Guide 73:2009, 3.5.1.3~~) and consequences (~~as defined in ISO Guide 73:2009, 3.6.1.3~~), or a combination of these.

Note 4 to entry: Risk is often expressed in terms of a combination of the consequences of an event (including changes in circumstances) and the associated likelihood (~~as defined in ISO Guide 73:2009, 3.6.1.1~~) of occurrence.

[SOURCE: ISO 9000:2015, 3.7.9 ~~2026, 3.7.2~~, modified — ~~Notes to entry 5 and 6 have been deleted~~ Note 5 to entry deleted.]

~~3.20~~

3.21

conformity

fulfilment of a *requirement* (3.233.24)

[SOURCE: ISO 9000:2015, 3.6.11 ~~2026, 3.5.9~~, modified — Note 1 to entry ~~has been~~ deleted.]

~~3.21~~

3.22

nonconformity

non-fulfilment of a *requirement* (3.233.24)

[SOURCE: ISO 9000:2015, 3.6.9, modified — ~~Note 1 to entry has been deleted~~ 2026, 3.5.13]

~~3.22~~

3.23

competence

ability to apply knowledge and skills to achieve intended results

[SOURCE: ISO 9000:2015, 3.10.4, modified — ~~Notes to entry have been deleted~~ 2026, 3.10.6]

~~3.23~~

3.24

requirement

need or expectation that is stated, generally implied or obligatory

Note 1 to entry: “Generally implied” means that it is custom or common practice for the organization and interested parties that the need or expectation under consideration is implied.

Note 2 to entry: A specified requirement is one that is stated, ~~for example~~ e.g. in documented information.

[SOURCE: ISO 9000:2015, 3.6.4 ~~2026, 3.5.1~~, modified — ~~Notes to entry 3, 4, 5 and 6 have been deleted~~ and 5 to entry deleted.]

~~3.24~~

3.25

process

set of interrelated or interacting activities that use inputs to deliver an intended result

[SOURCE: ISO 9000:2015, 3.4.1 ~~2026, 3.3.1~~, modified — ~~“or transforms” deleted and “intended” added in the definition.~~ Notes to entry ~~have been~~ deleted.]

~~3.25~~

3.26

performance

measurable result

Note 1 to entry: Performance can relate either to quantitative or qualitative findings.

Note 2 to entry: Performance can relate to ~~the management of~~ **managing** activities, *processes* (3.243.25), products, services, systems or organizations.

[SOURCE: ISO 9000:2015, 3.7.8, modified ~~Note 3 to entry has been deleted~~ 2026, 3.7.3]

~~3.26~~

3.27

effectiveness

extent to which planned activities are realized and planned results **are** achieved

[SOURCE: ISO 9000:2015, 3.7.11, modified ~~Note 1 to entry has been deleted~~ 2026, 3.7.17]

4 Principles of auditing

~~Auditing is characterized by reliance on a number of principles. These principles should help to make the audit an effective and reliable tool in support of management policies and controls, by providing information on which an organization can act in order to improve its performance. Adherence to these principles is a prerequisite for providing audit conclusions that are relevant and sufficient, and for enabling auditors, working independently from one another, to reach similar conclusions in similar circumstances.~~

~~The guidance given in [Clauses 5 to 7](#) is based on the seven principles outlined below.~~

~~a) Integrity: the foundation of professionalism~~

~~Auditors and the individual(s) managing an audit programme should:~~

- ~~— perform their work ethically, with honesty and responsibility,~~
- ~~— only undertake audit activities if competent to do so,~~
- ~~— perform their work in an impartial manner, i.e. remain fair and unbiased in all their dealings,~~
- ~~— be sensitive to any influences that may be exerted on their judgement while carrying out an audit.~~

~~b) Fair presentation: the obligation to report truthfully and accurately~~

~~Audit findings, audit conclusions and audit reports should reflect truthfully and accurately the audit activities. Significant obstacles encountered during the audit and unresolved diverging opinions between the audit team and the auditee should be reported. The communication should be truthful, accurate, objective, timely, clear and complete.~~

~~c) Due professional care: the application of diligence and judgement in auditing~~

~~Auditors should exercise due care in accordance with the importance of the task they perform and the confidence placed in them by the audit client and other interested parties. An important factor in carrying out their work with due professional care is having the ability to make reasoned judgements in all audit situations.~~

~~d) Confidentiality: security of information~~

~~Auditors should exercise discretion in the use and protection of information acquired in the course of their duties. Audit information should not be used inappropriately for personal gain by the auditor or the audit client, or in a manner detrimental to the legitimate interests of the auditee. This concept includes the proper handling of sensitive or confidential information.~~

~~e) Independence: the basis for the impartiality of the audit and objectivity of the audit conclusions~~

~~Auditors should be independent of the activity being audited wherever practicable, and should in all cases act in a manner that is free from bias and conflict of interest. For internal audits, auditors should be independent from the function being audited if practicable. Auditors should maintain objectivity throughout the audit process to ensure that the audit findings and conclusions are based only on the audit evidence.~~

~~For small organizations, it may not be possible for internal auditors to be fully independent of the activity being audited, but every effort should be made to remove bias and encourage objectivity.~~

~~f) Evidence based approach. the rational method for reaching reliable and reproducible audit conclusions in a systematic audit process~~

~~Audit evidence should be verifiable. It should in general be based on samples of the information available, since an audit is conducted during a finite period of time and with finite resources. An appropriate use of sampling should be applied, since this is closely related to the confidence that can be placed in the audit conclusions.~~

~~g) Risk-based approach. an audit approach that considers risks and opportunities~~

~~The risk based approach should substantively influence the planning, conducting and reporting of audits in order to ensure that audits are focused on matters that are significant for the audit client, and for achieving the audit programme objectives.~~

4.1 General

Auditing is characterized by reliance on a number of principles. These principles should help to make the audit an effective and reliable tool in support of management policies and controls, by providing information on which an organization can act in order to improve its performance. Adherence to these principles is fundamental to provide audit conclusions that are relevant and sufficient, and for enabling auditors, working independently from one another, to reach similar conclusions in similar circumstances.

The guidance given in Clauses 5 to 7 is based on the seven principles outlined in 4.2 to 4.8.

4.2 Integrity

Integrity is the foundation of professionalism.

Auditors and the individual(s) managing an audit programme should:

- a) perform their work ethically, with honesty and responsibility;
- b) only undertake auditing activities if they are competent to do so;
- c) perform their work in an impartial manner, i.e. remain fair and unbiased in all their dealings;
- d) be sensitive to any influences that can be exerted on their judgement while carrying out an audit.

4.3 Fair presentation

Fair presentation is the obligation to report truthfully and accurately.

Audit findings, audit conclusions and audit reports should reflect truthfully and accurately the auditing activities. Significant obstacles encountered during the audit and unresolved diverging opinions between the audit team and the auditee should be reported. The communication should be truthful, accurate, objective, timely, clear and complete.

4.4 Due professional care

Due professional care is the application of diligence and judgement in auditing.

Auditors should exercise due care irrespective of the importance of the task they perform, and the confidence placed in them by the audit client and other interested parties. An important factor in carrying out their work with due professional care is having the ability to make reasoned judgements in all audit situations.

4.5 Confidentiality

Confidentiality is security and privacy of information.

Auditors should exercise discretion in the use and protection of information acquired in the course of their auditing activities. Audit information should not be used inappropriately for personal gain by the auditor or