

## THE QUALITY AUDITOR AND THE SOCIAL RESPONSIBILITY

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**Abstract:** *The paper will examine the demand for auditor, suggested by current literature, to have skills, abilities and competences in order to respond to social and organizational needs. Social responsibility is the obligation of the auditor to use its resources in ways to benefit society, through committed participation as a member of society, taking into account the society at large, and improving welfare of society at large independently of direct gains of the organization. The auditor must contribute to solving or reducing social and economic problems of the organization using his abilities and competence.*

**Key words:** *audit, management, standard, competence, process, value added.*

### 1. THE AUDIT OF THE QUALITY MANAGEMENT SYSTEM

SR EN ISO 9000:2006 defines an audit as a “systematic, independent and documented process for obtaining evidence and evaluating it objectively to determine the extent to which audit criteria are fulfilled”.

In Fig. 1 the process approach of the audit is shown.

Within quality management there are audits generally known as defined and required, for instance, by standards of the ISO 9000 (SR EN ISO 9001:2001) series. Companies that want to prove the compliance of the quality system with the requirements of this standard use such audits. The auditor obtains the data on the system, process or product by assessment (interviews, observations, documentation control, etc) or measurement of selected system characteristics. For this they compare the assessment or measurement results with criteria already known and so they can prepare the final report. The compliance audit of the quality system with the ISO 9001 standard states the compliance of the company’s quality system with the requirements of this standard. The management system specifications for ISO 9001 (clause 6.2) have clear stipulations which aim to ensure that the relevant personnel is capable of performing their functions. Also, clause 8.2.2. from the same standard gives the requirements at which the auditors must respond to perform an audit. In ISO 190011 these stipulations include the need to carry out

training, assessments of the appropriate training and development as necessary - whether it is in the area of quality or environment.

### 2. THE RESPONSIBILITY OF THE AUDITORS

In order to implement the management system the organization must transform the requirements of the ISO standards in to procedures and work instructions. Audits of the quality system were supposed to determine its effectiveness but effectiveness seemed to be judged by the extent to which procedures were being followed. The auditor determines the conformity and then makes a judgment of the system’s effectiveness.

The standard requires the internal auditors to verify whether quality activities and related results, comply with planned arrangements and to determine the effectiveness of the quality system.

The auditor must understand the reason for which the organization implements the management system. In an auditing process, objectives, method, timing, auditor competency, site access, data access and staff availability affect success. In order to run an effective management system, auditing should aim for best practice and therefore defining auditing methods enables best practice to be defined for the benefit of the organization.

The purpose of quality audits is to establish, by an unbiased means, factual information on quality performance.

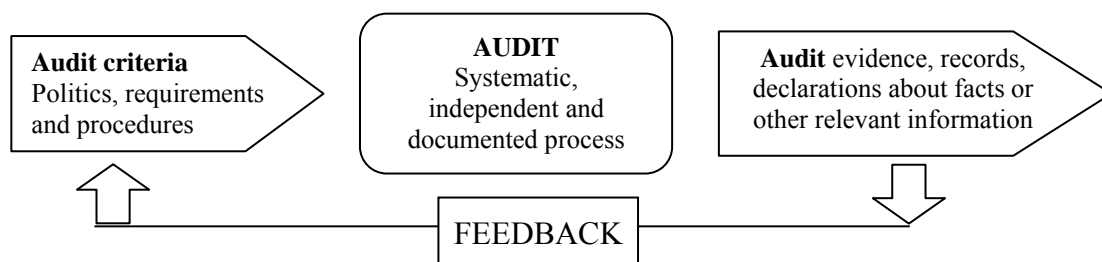


Fig. 1. Process approach principle.

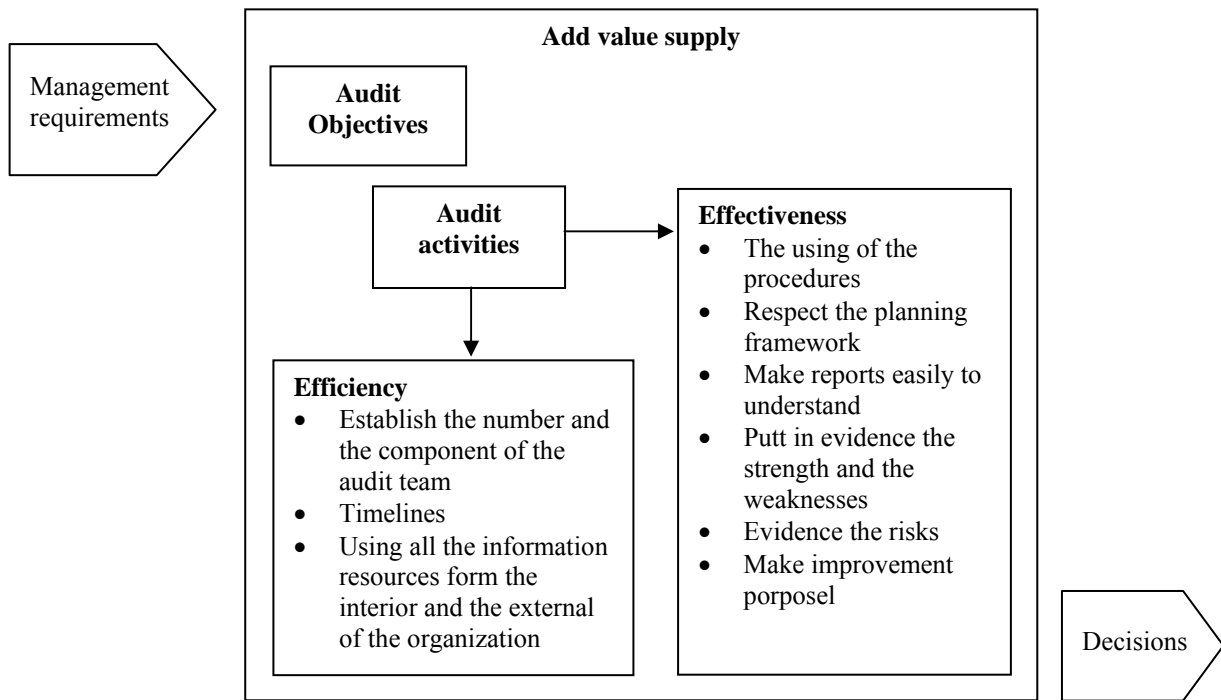


Fig. 2. Value added audit factors.

The expectations of the management for the audit team has taken in to account the realization of the process which supplying the add value. The activities deployed during the audit, have value for the management only if, at the end, information used for decisions making is obtained. The value added supplying process is in the responsibility of the auditor which starts form management demand and it is ended by decision taken. The supplied value consist in establish adequate objective in according with the demands and it is appreciate using two important factors the efficiency and the effectiveness specific for the audit process, Fig. 2. The social responsibility of the auditor consists in evaluating the premises through which the management and employee satisfaction, and impact on organization are achieved through processes determination and Leadership driving policy and strategy, employee management, partnerships and resources and ultimately to excellence in business results. For these reasons audits will need to focus on processes not procedures and will need to monitor performance against objectives.

The auditor must understand that the system should no longer be perceived as a set of documents but as a means to achieve the organization's objectives. Effort should be seen to be directed towards improving performance rather than towards improving documents.

Audits require effort from auditees as well as the auditor so a well-planned audit designed to quickly discover pertinent facts is far better than a rambling audit that jumps from area to area looking at this or that without any obvious direction.

The audit programme is one from the different methods to testing understanding and it is a way of verifying whether the chosen method of ensuring

understanding is being effective. The requirement of the standard challenges auditors to be innovative.

The audit of the processes is determinate by the importance of the process. The processes have different importance to the customer, the managing director, the public or immediate superior. The auditors need to establish the importance of the activity upon the effect of non-compliance with the planned arrangements. Importance also applies to what may appear minor decisions in the planning or design phase but if the decisions are incorrect it could result in major problems down stream.

The auditor reports the result from the audit process, drawing result from using the design process, procuring specified result from using the audit process. Audit results should be used to establish whether the system is being used properly and whether the commitments declared in the quality policy are being met. Audit results should also be used to establish whether the audit programme is being effective and you can determine this by providing the evidence of previous audit results and problems reported by other means. The audit results should compare the results with the quality objectives that are defined for the system as a whole and for the audit programme in particular.

Improvement opportunities relative to audit results may cover the competency of the auditors to add value and discover opportunities that enhance the organization's capability. The added value expected by the consumer form an external or internal auditor consists in: new ideas, suggestions for improvements, hints for solution of problems, recommends solutions that solve the problems and sharing experience gained from other organizations. After all, the auditor must apply the improvement methodology in according with Deming circle, Fig. 3.

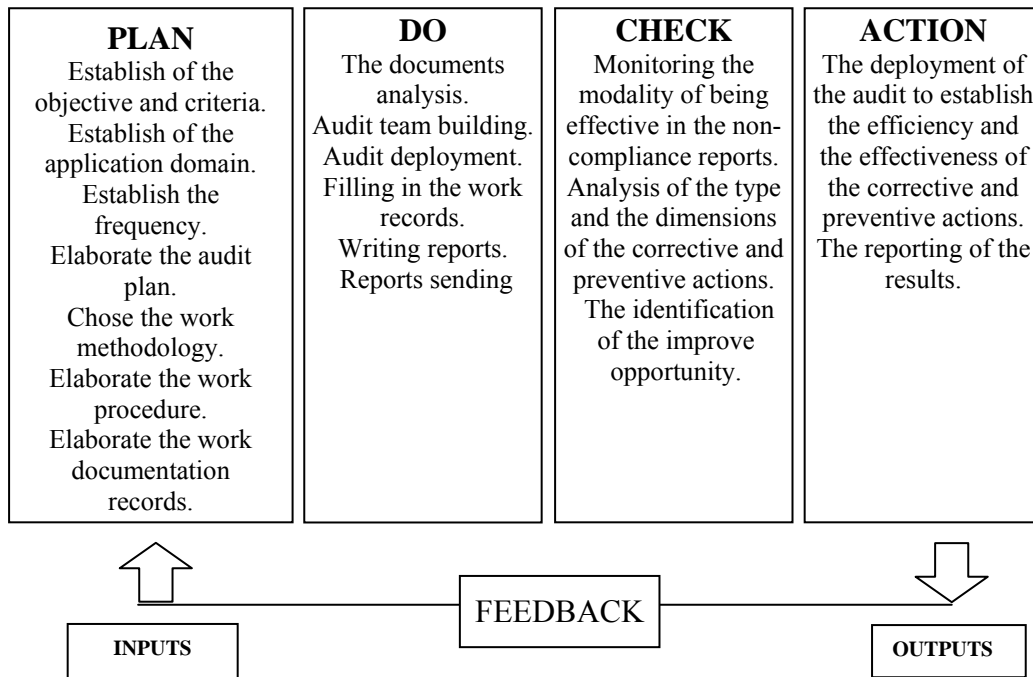


Fig. 3. The methodology of continue improvement.

### 3. THE COMPETENCES OF THE AUDITOR

The auditors have a social responsibility during the audit process and this is because the improving of the system depends on the methodology and on how they understand to apply personal attributes, education, professional and technical competencies.

Auditing is certainly a process with a defined objective. Without the provision of competent personnel and a suitable environment, audits will not achieve their objectives no matter how many times the procedure is implemented. The 250 or so requirements of ISO 9001 must be followed by the auditor in order to find the compliance with this standard.

To evaluate the compliance between the desire, the level of implementation and how the system react at this implementation it is necessary to have a specialist that posses the skills, abilities, knowledge and competences. The auditors are useful for this kind of analysis and to provide this kind of services.

The auditors have in the standard ISO 19011 a good tool that guides them to proceed in the same way in applying the audit methodology. Also, ISO 19011 allows the management to choose the auditor on the base recommendation from this standard. Another way that allows to the manager to impose requirements for auditor is the Romanian national occupational standards. These competences will allow the management to measure the quality of the audit activities and it must be used to identify and graduate the level of expectations by the auditor during the assessment process.

Auditors make recommendations not judgments so, they must be able to make analyses on the knowledge basis. Auditors, like any other personnel, should be competent and, therefore, should possess the required skills and knowledge. However, a person who has only undertaken auditor training is more likely to be a novice.

Only after repeated practice under supervision can an auditor be considered trained. An auditor may be classed as competent when he/she has demonstrated a capability to achieve certain defined results with consistency.

In the base of the declarative competences, the auditor must have responsibilities to perform the following action:

- Plan audits.
- Appraise the management system.
- Design check lists on criteria bases.
- Develop audit strategy.
- Apply audit techniques.
- Develop communication.
- Build thrust and develop lasting relationships.
- Review and report.

The ISO 9001 require that all the management system must be approached on the base of the process characteristics. For this reason the auditors must posses the knowledge and act in a way to fulfill the requirements, Table 1.

### 4. CONCLUSIONS

The auditors work in a social environment. All the actions develop during the audit process offer the opportunity to make positive chance for the better. In this respect the auditor offer improvement opportunities and respond to a social command.

To provide added value the auditor has the reasonability to engage in the audit process the critical thinking, analysis, and careful evaluation.

The auditor must understand that his/her view on ISO 9001 and auditing way might influence the audited organization's view of the quality management system.

The social responsibilities of the auditor also consist in sharing his/her own experiences and give suggestions for improvements to the management system.

Auditor competences and activities

Identify	Define	Determine	Evaluate	Taking action
<p>Inputs and outputs of the process.</p> <p>Interfaces between the processes within the organization.</p> <p>Customers, suppliers and other stakeholders of the process.</p> <p>The response of the process.</p> <p>The system's interaction processes.</p> <p>The strategy needed to apply.</p> <p>The right demands of the management.</p>	<p>Objectives of the process.</p> <p>Process that will achieve specific objectives.</p> <p>Standards criteria and requirements.</p> <p>Check lists for auditing.</p> <p>The skills and abilities of the team members.</p> <p>The classification of different type of nonconformance.</p> <p>Guides to use during audit.</p> <p>Efficiency and effectiveness for each proposed audit process.</p>	<p>Measurements required to verify process inputs and outputs meet requirements.</p> <p>Information and resource requirements needed to achieve the process objectives.</p> <p>Stages in the process necessary to achieve the results.</p> <p>Activities required to accomplish each process stage.</p> <p>Competence required of the people performing these activities.</p> <p>Sequence and interaction of activities within the process.</p> <p>Measurements required to establish process efficiency and effectiveness</p>	<p>Process outputs, efficiency and effectiveness.</p> <p>Critical processes and activities.</p> <p>Aware of the results the process is achieving.</p> <p>Possible risks, consequences and impacts of processes on customers, suppliers and other stakeholders of the process.</p> <p>Responsibility, authority and accountability for managing the process</p>	<p>To prevent use or delivery of nonconforming inputs or outputs until remedial action has been effected.</p> <p>To eliminate the cause of nonconforming inputs or outputs.</p> <p>To propose for reengineering the critical processes.</p> <p>Provides feedback on the effectiveness of the audit process.</p>

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