

## STUDY REGARDING THE AUDITORS ABILITIES

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**Abstract:** *In order to perform the audit process it is necessary for the auditor to be competent and qualified. The competence is particularly important in the auditor profession because the output results from an intellectual process. During the audit process, the auditor must have the ability to get it right, to evaluate the ability of the results of the systems processes, to develop the fulfilled requirements, to identify problems and propose required actions. The paper presents the abilities of an auditor from the point of view of the dictionary definition and form standard ISO 19011. The purpose of the paper is to present the main abilities needed by the quality auditor.*

**Key words:** *ability, audit, skills, auditor, standard, competence.*

### 1. INTRODUCTION

During the audit the auditors meet a complex system with different processes. Complexity, in this case, is a function of the number of processes and their interconnections in the organization and also a function of the relationships with a lot of communication channels.

The audit process generates added value and the people that contribute to the audit may possess also different skills e.g. planning, organizing, data analysis, behaviors, capabilities, etc. These kinds of skills are imposed to perform tasks required by the organization's management [1].

The audit process is programmed in different ways, keeping in mind the management's needs and requirements. The audit process is not an ordinary task. The audit activities are performed after large periods of time and a lapse of weeks or months before the skills used will certainly reduce the effectiveness.

It is difficult to identify the attributes of an auditor if the only principles used are those from the form standard

### 2. ANALYSIS OF REQUIREMENT FOR AUDITOR ABILITIES

The standard ISO 19011 states some principles when describing the necessary abilities. These abilities have taken into account: the ethic behaviors, the receptivity, the diplomacy, the observance, the perceptivity, the flexibility, the tenacity, decided and self confident.

The auditors are part of the organization's personnel and for this reason they must have the qualification to respond to the clause 6.2.1 of ISO 9001 that requires personnel to be competent for all processes [8], on the basis of appropriate education, training, skills and experience.

In conformance with the requirements of the standard the auditor must have the necessary skills to perform or to conduct audits that add value to the organizations. An audit is an opportunity to apply the knowledge and skills required by the auditor job. The audit's objectives should

be deployed by individuals that can translate their own knowledge, skills and competencies in required actions to improve the processes of the management system.

The standard ISO 19011 focuses on a kind of what can be set like standard of auditor occupational performance. The standard reflects the personal performance of auditor like: attributes skills, knowledge, ability, competency and excellent performance. The standard ISO 19011 requires at the clause 7.2 that the personnel which performs the audit activities, must have skills in accordance with audit principles described in chapter 4.

Competence is the ability to demonstrate the use of education, knowledge, skills, behaviours, attributes and qualifications to the level required for the job. A qualified auditor has the appropriate education, training and skills to perform an audit process [2].

The performance of the audit process may depend on the auditor's competency. Skills cannot be acquired by any other means than practice, so it is also necessary to have experience in order to be a good auditor. After several audits and applying the skills, an auditor will acquire techniques and habits. The techniques apply during the audit may not only demonstrate the skills learnt but also those being developed through self-training. The habits may indicate that the auditor, if the period of the time between the audits is too long, he/she can forget some knowledge and thus some reorientation is necessary [3], [4]. While analyzing the requirements of the standard, it has been observed that the standard fails to specify whether competence in this context is about what individuals know or what individuals can do or behave. Taking a pragmatic approach, it would not serve the intent of the standard to simply focus on what people know therefore competence in the context of ISO 9000 must be about what people can do [5], [6]. The list of attributes from the standard is not sufficient to define the competence, so the next clause 7.3 requires the auditor to possess' competence, knowledge and skills and at the end the clause 7.4 requires education, experience and training.



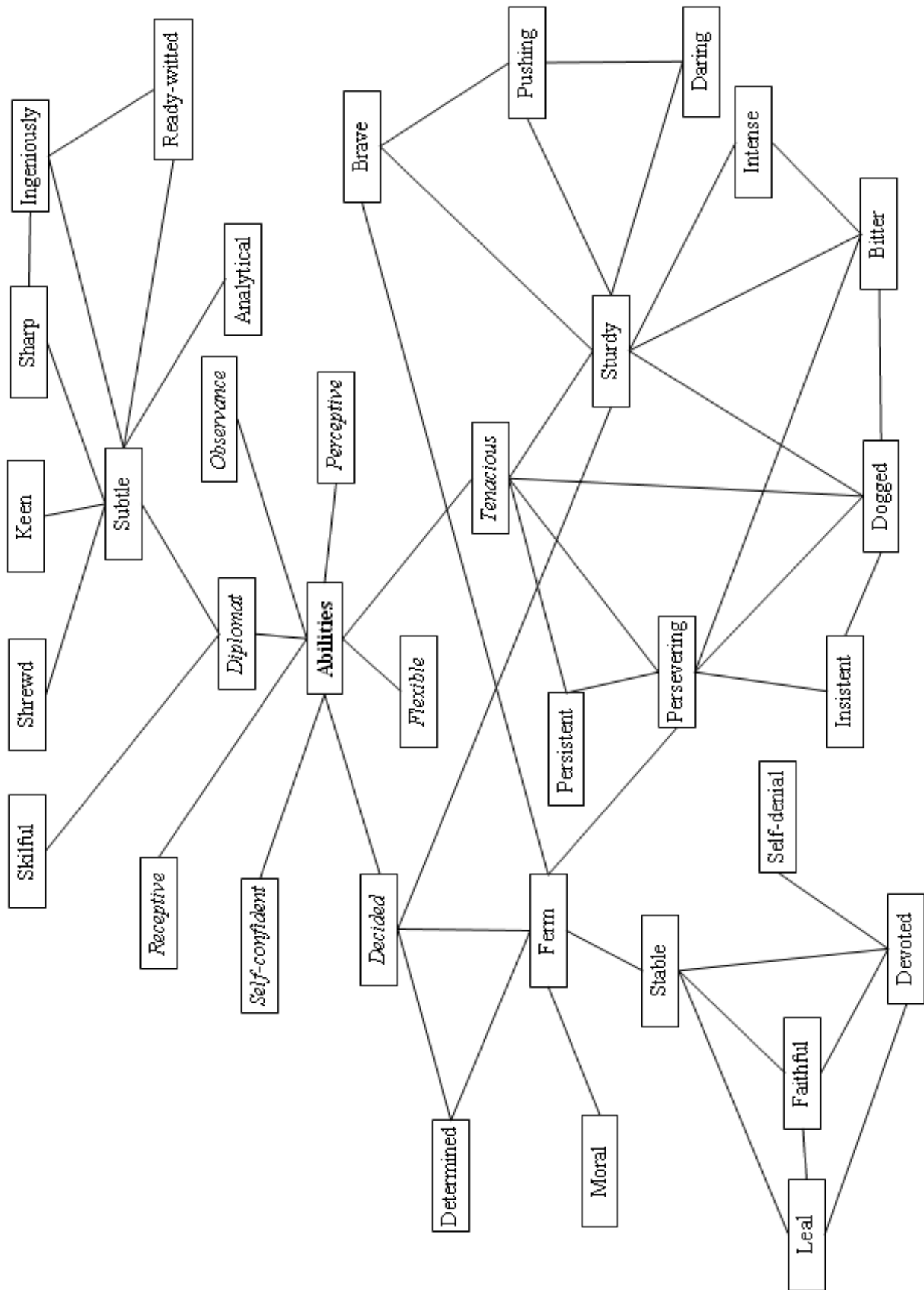


Fig. 2. The map of attributes from ISO 19011 standard (in italic font) and using dictionary definitions.

Table 1

## Links between attributes from two maps

No.	Abilities	Link number
1.	Quick-witted	14
2.	Capable	9
3.	Skilled; Efficient; Sturdy	8
4.	Cute; Subtle	7
5.	Artful; Ingeniously; Learned; Arbitrator; Persevering; Firm; Intelligent	6
6.	Well-read; Sharp; Dexterity; Craftsmanship; Reasonable; Dogged; Tenacious	5
7.	Skilful; Erudite; Vocation; Clever; Wise; Gentle; Bitter; Decided	4

Competence is concerned with outcomes rather than attributed abilities. Starting from this point of view, the significance of what are the attributes and the link with competence, knowledge, has been analyzed. To study this kind of links, the definition given by The Romanian Explicative Dictionary - DEX for attribute was used and than it was continued with other definitions. The definitions were followed step by step till other links could not be found.

In Fig. 1 represents the map of the links using the definition from DEX. The standards ISO 19011 [7] tries to describe the auditor's profile. This kind of information helps the management to establish job descriptions. In organizations, job descriptions or auditor profiles are describing what a person is responsible for. The information allows to evaluate the auditor and specifies: responsibilities to cover, decisions they are authorized to take, objectives that must be achieved. Other responsibilities and authorities are clarified by the procedures and by the positions or role descriptions. When the management designs the job description, they must understand that the result is wholly dependent on the intellectual and physical capability of the individual and these also depend by how well the education, training or behavioral development has been evaluated when the auditor was hired.

To help the management find the right auditor, a map of the abilities was designed, Fig. 1 in accordance with clause 7.2 from ISO 19011 [7].

In order to draw the map, the same principles of the links and definitions given by DEX have been used. For the attributes written with bold the link was not continued because these are represented in Fig. 2.

At the end, the most important attribute was analyzed, on the basis of the number of links (more than 3). Following the links between attributes from the two maps the results were described in the Table 1.

### 3. CONCLUSIONS

ISO 19011 defines competence as a demonstrated ability to apply knowledge and skills in order to perform efficient and effective audits. It is considerate that this task can be reached if the auditors have the following abilities:

- to demonstrate use of knowledge, skills and behaviors to achieve the results required for the audit process;
- to analyze the data across all the organizations processes;
- to cover all the main aspects of an occupation, including current best practice;
- to meet standards that apply in the particular requirements;
- to achieve a result whereas training is concerned with the acquisition of skills;
- to perform a task using the acquired experience;
- to perform in a real working environment with all the associated perturbations, pressures, relationships and conflicts;
- to adapt to future requirements and the knowledge and understanding that underpin competent performance;
- to produce the desired results when required.

The description from Fig. 1 gives the true mean of the attributes. The descriptions from standard map show that some attribute are figurate like behaviors and not like pure attributes. It seems that the most important ability of the auditor is quick-witted because it is associated with another 14 means. The paper describes for the first time the totality of the abilities needed for the auditors in order to accomplish the mission in a good condition and add value to the audit process.

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