Bangladesh Power Development Board

INTEGRATED MANAGEMENT SYSTEM
(BASED ON ISO 9001:2015, ISO 14001:2015 & ISO 45001:2018 STANDARDS)

PROCEDURE FOR INTERNAL AUDIT

1.0 Purpose

Purposes of Audit are -
1 Discover opportunity for improvement.
2. Reveal deficiencies in the documented system.
3. Reveal deficiencies in the implementation of the documented system.
4. Constant measures achievement in terms of management compliance;
5. Service as a tool for corrective action
6. Examine effectiveness of improvement system

2.0 Scope

Applies to the whole of Integrated Management System of Bangladesh Power Development Board (BPDB).

3.0 Terms & Definition

Definition
Internal Audit is to be conducted to determine and provide information on whether the quality management system
i) Conforms to planned arrangements
ii) Is properly implemented and maintained
iii) Is effective in meeting organization's policies and objectives and
iv) Has opportunities for improvement in the integrated management system.

Audit: Is a systemic and independent examination to determine whether quality system activities and related results comply with planned arrangements and whether these arrangements are implemented effectively and are suitable to achieve objectives.
Auditee: An auditee is an organization (or part of an organization) that is being audited.
Auditor: A person who has the qualifications and is authorized to perform all or any portion of a quality system audit.
Audit criteria: set of policies, procedures or requirements
Audit plan: description of the activities and arrangements for an audit
Audit scope: extent and boundaries of an audit
Objective evidence: data supporting the existence or verity of something
Audit conclusion: outcome of an audit provided by the audit team after consideration of the audit objectives and all audit findings.

Abbreviations

BPDB- Bangladesh Power Development Board
MR- Management Representative
DMR- Deputy Management Representative

4.0 Roles & Responsibility

Tasks in Reference Clause Nos.	Responsibility
5.2, 5.9	MR/DMR
5.3	MR
5.5, 5.8	Auditor
5.6, 5.7	Auditees
5.10	Functional Heads, MR
5.11, 5.12	BOARD, MR/DMR

5.0 Procedure

5.1 Audit Planning & Scheduling

- Audit planning is done depending on the importance and status of the activities of
- Scheduling of Audit in the Audit Plan is done as per convenience of the Auditor and Auditee
- Circular is sent to the Auditor and Auditee as per schedule.
- The Department Head, responsible for the area or element to be audited, will be notified in advance of the scheduled audit. The notification will list the date(s) & time, the objectives and name of the auditor(s).
- Audits shall be scheduled on the basis of importance and status of the activities undertaken by a department.

5.2 Selecting Auditor

- While selecting Auditor, care should be taken to restrict persons having direct responsibility in the functions to be audited.
- Auditor Qualification and Independence:

  a) Only qualified auditors shall participate in internal auditing. Qualification may be obtained via training and experience.

  b) Auditors shall be assigned such that they are not directly responsible to perform the activities being audited.

5.3 Implementation

- After getting the Circular Auditor makes necessary checklist and prepares himself on the scope of audit.
- MR/DMR refers auditor's copy of Quality Manual and copies of other Documents to Auditor in the case he needs that.
- The assigned Auditor conducts audit as per the scope mentioned in the circular and records the necessary findings along with nonconformity, if any.

5.4 Reporting

- Upon completion of the audit, a closing meeting shall be held between the auditor(s) and the Auditee responsible for the area being audited. At this time, any observation/ noncompliance detected during audit shall be brought to the attention of Auditee. After recording the findings Auditees signature is taken as an evidence of his agreement to the findings 'n the nonconforming report.
- Auditor shall give Original of Nonconformity Report to the Auditee for follow up actions of noncompliance, keep one with himself and send the copy to MF along with audit report (check list).

5.5 Corrective Action

- Non compliances are studied and the competent people of the department take corrective actions responsible for non-compliance.
- Corrective action is proposed in the specified space of the audit findings / Nonconformity Report.
- Auditee informs the Audit Findings to MR/DMR and also to his superior by sending a copy of Nonconformity Report.

5.6 Follow-up Audits

- Follow-up audit on noncompliance after agreed period of corrective action shall be performed by the same person(s) who conducted the audit or person designated by the Management Representative. A report of the follow-up audit will be sent to MR.
- Follow-up audits shall verify and record the implementation, and effectiveness of the corrective action.
- Corrective action is taken as per agreed date and MR/DMR is informed on this.

5.7 Closing of Corrective Action Request/Report

- Management Representative shall close the Non-compliance Report upon receipt of follow-up audit report if corrective action implemented and effective.

5.8 Monitoring

- The result of the Audit Findings and Follow up Audit Findings are maintained.
- MR/DMR will fill-up the CAR log for record keeping and analysis.
- Audit Result is analyzed and report is generated.
- Audit Result are placed for Management Review

5.9 Review

- Procedure for Internal Audit is checked and reviewed to ascertain conformity to the requirement of ISO-001 Standard and its effectiveness.
- Review consideration will be raised in Management Review Committee Meeting for decision
- Corrective actions will be taken to improve the system on the basis of review

6.0 References

a) ISO 9004:2005
b) Internal Audit Plan
c) Internal Audit Report
d) Internal Audit Program
e) Nonconformity Report for Internal Audit
f) Nonconformity Register
g) Nonconformity Reporting Form
h) Procedure for Management Review

7.0 Appendix

None

8.0 Revision History

Sl No.	Revision Number	Section	Change Made	Date of Revision

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