

[Organization logo]

[Organization name]

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PROCEDURE FOR INTERNAL AUDIT

Code:	
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Approved by:	
Confidentiality level:	

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Change history

Date	Version	Created by	Description of change
	0.1	20000Academy	Basic document template

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1. Purpose, scope and users

The purpose of this procedure is to describe all audit-related activities – writing the audit program, selecting an auditor, conducting individual audits and reporting.

This procedure is applied to all activities performed within the Service Management System (SMS).

Users of this document are [members of top management] of [organization name], as well as internal auditors.

Commented [20A3]: Please include job titles of the members of top managers that control your organization and have authority to make decisions, e.g. CEO, Managing Director, CFO, Financial Director, Human Resources Manager etc.

Commented [20A4]: Please include the name of your company.

2. Reference documents

- ISO/IEC 20000-1:2018 standard, clause 9.2.1
- Service Management System Plan
- Management Review Minutes

Commented [20A5]: You can find a template for this document in the ISO 20000 Documentation Toolkit folder "04_SMS_Plan".

Commented [20A6]: You can find a template for this document in the ISO 20000 Documentation Toolkit folder "13_Management_Review".

3. Internal audit

3.1. Purpose of internal audit

The purpose of an internal audit is to [redacted] regulations, and the organization's internal documentation; whether they are effectively implemented and maintained;

3.2. Internal audit planning

[Internal Auditor] prepares the Internal Audit Program. [redacted]

Commented [20A7]: [redacted]

Commented [20A8]: [redacted]

One (at a minimum) or more internal audits should be conducted over the course of one year, ensuring cumulative coverage of the entire SMS scope.

The Annual Internal Audit Program has to contain the following information about each individual internal audit:

- [redacted]
- [redacted]
- [redacted]
- [redacted]

- [redacted]
- [redacted]

Commented [20A9]: These are mandatory, so please do not delete any. If needed, you can include additional elements according to your company practices.

Conducted audits must be recorded in the Annual Internal Audit Program.

The planned internal audit will be communicated by [job title] to all employees in the scope of the

Commented [20A10]: Please insert the appropriate job title from the top management according to your organization practices, e.g.: CEO, CIO, IT Director, IT Manager, etc.

Commented [20A11]: [redacted]

3.3. Appointing internal auditors

[Job title] shall appoint internal auditors.

Commented [20A12]: [redacted]

An internal auditor can be someone from the organization or a person outside the organization.

Commented [20A13]: Please insert the appropriate job title from the top management according to your organization practices, e.g.: CEO, CIO, IT Director, Audit Manager, etc.

Criteria for appointing internal auditors are:

- [redacted]
- [redacted]
- [redacted]

Commented [20A14]: These are mandatory, so please do not delete any. If needed, you can include additional elements according to your company practices.

Internal auditors must be selected in [redacted]

3.4. Conducting individual internal audits

Persons responsible for individual internal audits are identified in the Annual Internal Audit Program.

If an audit is conducted by a team [redacted]

The following must be taken into consideration during an internal audit:

- Criteria laid down in the Annual Internal Audit Program
- [redacted]
- [redacted]

The following must be documented as internal audit results:

- [redacted]
- Possible corrective actions must be documented in the Corrective and Preventive Action Form

Commented [20A15]: [redacted]

Commented [20A16]: You can find a template for this document in the ISO 20000 Documentation Toolkit folder 14_Maintain_and_Improve".

Internal audit results, nonconformities, and actions [redacted]

Commented [20A17]: [redacted]

actions that are defined, one week after audit completion, at the latest.

3.5. Follow-up activities

A nonconformity is any failure to meet the requirements of the standards, internal documentation, regulations, and contractual or other obligations. Nonconformities should be prioritized, (priority

input for Management Review Minutes.

The management responsible for the area being audited shall ensure that any corrections and

Commented [20A18]: This is only an example; please adapt this to your company practices.

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4. Managing records kept on the basis of this document

Record name	Storage location	Person responsible for storage	Controls for record protection	Retention time
Annual Internal Audit Program (in electronic form)	[job title]'s computer	[job title]	Only [job title] and the internal auditor have the right to make entries into and changes to the Annual Internal Audit program.	Programs are stored for a period of 3 years.
Internal Audit Report (in electronic form)	Internal auditor's and [job title]'s computers	Internal auditor	Reports are stored in read-only versions.	Reports are stored for a period of 3 years.

Commented [20A21]: Please insert the appropriate job title from the top management according to your organization practices, e.g.: CEO, CIO, IT Director, IT Manager, Internal Auditor etc.

Commented [20A22]: Please insert the appropriate job title from the top management according to your organization practices, e.g.: CEO, CIO, IT Director, IT Manager, etc. (Usually the person who approved the annual program.)

Commented [20A23]: Please insert the appropriate job title from the top management according to your organization practices, e.g.: CEO, CIO, IT Director, IT Manager, etc. (Usually the person who approved the annual program.)

Commented [20A25]: Preferably in PDF format.

Commented [20A24]: Please insert the appropriate job title from the top management according to your organization practices, e.g.: CEO, CIO, IT Director, IT Manager, etc.

Only [job title] can grant other employees the right to access the Annual Internal Audit Program and the Internal Audit Report.

Commented [20A26]: Please insert the appropriate job title from the top management according to your organization practices, e.g.: CEO, CIO, IT Director, IT Manager, Internal Auditor etc.

5. Validity and document management

This document is valid as of [date].

The owner of this document is [job title], who must check and, if necessary, update the document at least once a year.

Commented [20A27]: Please insert the appropriate job title from the top management according to your organization practices, e.g.: CEO, CIO, IT Director, IT Manager, Internal Auditor etc.

Commented [20A28]: This is only a recommendation; adjust frequency according to your company practices.

6. Appendices

[organization name]

[confidentiality level]

- Appendix 1 – Annual Internal Audit Program
- Appendix 2 – Internal Audit Report

[Job title]

[Name]

[Signature]

Commented [20A29]: Only necessary if the Procedure for Document and Record Control prescribes that paper documents must be signed.