PKC

Comprehensive ISO Internal Audit Checklist
For India

1. PRE-AUDIT PREPARATION

Audit Planning

- ☐ Audit program developed and approved by top management
- ☐ Audit schedule established with adequate frequency
- ☐ Audit team assigned with appropriate competencies
- ☐ Audit criteria, scope, and objectives clearly defined
- ☐ Previous audit findings and corrective actions reviewed
- ☐ Relevant statutory and regulatory requirements identified
- ☐ Indian Standard (IS) codes and BIS requirements considered
- ☐ Audit checklist prepared based on applicable ISO standard(s)

Documentation Review

- ☐ Quality/Management system manual reviewed
- ☐ Documented procedures and work instructions available
- ☐ Records and forms templates verified
- ☐ Organization chart and responsibility matrix updated
- ☐ Legal and regulatory register maintained and current
- ☐ Indian compliance requirements documented

2. LEADERSHIP AND GOVERNANCE (ISO CLAUSE 5)

Leadership and Commitment

- ☐ Top management demonstrates leadership and commitment
- ☐ Quality/Management policy established and communicated
- ☐ Policy aligned with organizational context and strategic direction
- ☐ Resources allocated for system implementation
- ☐ Management review meetings conducted regularly
- ☐ Customer focus demonstrated throughout organization

Regulatory Leadership Requirements

- ☐ Compliance with Companies Act 2013 requirements
- ☐ Board resolutions for management system implementation
- ☐ Statutory compliance officer appointed (if applicable)
- ☐ Corporate governance norms followed
- ☐ Environmental clearances obtained (for applicable industries)

Roles and Responsibilities

- ☐ Management representative appointed
- ☐ Roles, responsibilities, and authorities defined
- ☐ Competency requirements established for key positions
- ☐ Reporting relationships clearly defined
- ☐ Authority levels documented and communicated

3. PLANNING (ISO CLAUSE 6)

Risk and Opportunity Management

- [ ] Context of organization determined (internal/external issues)
- [ ] Stakeholder needs and expectations identified
- [ ] Risk assessment methodology established
- [ ] Risks and opportunities identified and assessed
- [ ] Risk treatment plans developed and implemented
- [ ] Business continuity planning considered

Local Context and Environmental Factors

- [ ] Monsoon and seasonal impacts assessed
- [ ] Political and economic stability factors considered
- [ ] Local cultural and social factors evaluated
- [ ] Supply chain vulnerabilities in Indian context identified
- [ ] Currency fluctuation impacts assessed
- [ ] Infrastructure limitations considered

Objectives and Planning

- [ ] Quality/Management objectives established
- [ ] Objectives aligned with policy and strategic direction
- [ ] Measurable targets set with timelines
- [ ] Resources and responsibilities assigned
- [ ] Progress monitoring methods defined

4. SUPPORT (ISO CLAUSE 7)

Resources

- ☐ Adequate human resources provided
- ☐ Infrastructure requirements met
- ☐ Work environment suitable for operations
- ☐ Monitoring and measuring equipment available
- ☐ Knowledge management system established
- ☐ Technology resources adequate

Competence and Training

- ☐ Competency requirements defined for all roles
- ☐ Training needs identified and addressed
- ☐ Training records maintained
- ☐ Effectiveness of training evaluated
- ☐ Continuous learning programs established
- ☐ Skills development aligned with business needs

Statutory Training and Development Requirements

- ☐ Factory Act training compliance (if applicable)
- ☐ Environmental training as per PCB requirements
- ☐ Safety training as per IS codes
- ☐ Professional development requirements met
- ☐ Language considerations for multilingual workforce

Communication

- ☐ Internal communication processes established
- ☐ External communication procedures defined
- ☐ Communication channels effective
- ☐ Feedback mechanisms in place
- ☐ Stakeholder communication managed

Documented Information

- ☐ Document control procedures established
- ☐ Version control maintained
- ☐ Access controls implemented
- ☐ Backup and recovery procedures in place
- ☐ Record retention periods defined
- ☐ Indian legal requirements for record keeping met

5. OPERATIONS (ISO CLAUSE 8)

Operational Planning and Control

- ☐ Operational processes planned and controlled
- ☐ Process interactions identified and managed
- ☐ Outsourced processes controlled
- ☐ Change management procedures implemented
- ☐ Emergency preparedness and response planned

Customer Requirements

- ☐ Customer requirements determined and reviewed
- ☐ Organization's ability to meet requirements confirmed
- ☐ Contract review processes established
- ☐ Customer communication managed effectively
- ☐ Customer feedback collected and analyzed

Design and Development (if applicable)

- ☐ Design and development planning implemented
- ☐ Design inputs and outputs defined
- ☐ Design reviews conducted
- ☐ Verification and validation performed
- ☐ Design changes controlled
- ☐ IP protection measures in place

Procurement and Supply Chain

- ☐ Supplier evaluation and selection criteria established
- ☐ Supplier performance monitored
- ☐ Purchasing information specified
- ☐ Verification of purchased products/services
- ☐ Local content requirements met (if applicable)
- ☐ Import/export procedures complied with

Production and Service Provision

- ☐ Production processes controlled
- ☐ Work instructions available and followed
- ☐ Suitable equipment used and maintained
- ☐ Competent personnel assigned
- ☐ Post-delivery activities managed
- ☐ Indian manufacturing standards followed

Manufacturing and Quality Standards Compliance

- ☐ Bureau of Indian Standards (BIS) requirements met
- ☐ ISI/Agmark certification obtained (if required)
- ☐ Pollution Control Board clearances maintained
- ☐ Factory license validity checked
- ☐ Weights and measures compliance verified
- ☐ Labor law compliance ensured

Release of Products/Services

- ☐ Planned arrangements implemented
- ☐ Evidence of conformity maintained
- ☐ Traceability requirements met
- ☐ Release authority identified
- ☐ Customer property controlled
- ☐ Preservation of products ensured

Nonconforming Products/Services

☐ Nonconforming outputs identified and controlled
☐ Appropriate actions taken
☐ Records of nonconformities maintained
☐ Verification after correction performed
☐ Customer notification procedures established

6. PERFORMANCE EVALUATION (ISO CLAUSE 9)

Monitoring and Measurement

☐ Performance monitoring methods established
☐ Key performance indicators defined
☐ Data collection and analysis procedures implemented
☐ Statistical techniques used appropriately
☐ Customer satisfaction measured
☐ Regulatory compliance monitored

Internal Audit Program

☐ Internal audit program established
☐ Audit schedule maintained and followed
☐ Auditor competency verified
☐ Audit findings documented
☐ Corrective actions implemented
☐ Audit program effectiveness reviewed

Management Review

- ☐ Management review meetings scheduled and conducted
- ☐ Review inputs comprehensive and relevant
- ☐ Review outputs documented
- ☐ Action items assigned and tracked
- ☐ Resource allocation decisions made
- ☐ System improvement opportunities identified

7. IMPROVEMENT (ISO CLAUSE 10)

Nonconformity and Corrective Action

- ☐ Nonconformities identified and documented
- ☐ Root cause analysis conducted
- ☐ Corrective actions implemented
- ☐ Effectiveness of actions verified
- ☐ System updates made as necessary
- ☐ Similar nonconformities prevented

Continual Improvement

- ☐ Improvement opportunities identified
- ☐ Improvement initiatives implemented
- ☐ Results monitored and measured
- ☐ Best practices shared
- ☐ Innovation encouraged
- ☐ Benchmarking conducted

8. REGULATORY AND STATUTORY COMPLIANCE

Environmental Compliance

- ☐ Environmental clearance obtained and valid
- ☐ Pollution Control Board consent maintained
- ☐ Waste management procedures compliant
- ☐ Water Act compliance verified
- ☐ Air Act compliance verified
- ☐ Hazardous waste management rules followed

Labor Law Compliance

- ☐ Provident Fund compliance maintained
- ☐ ESI compliance verified
- ☐ Minimum wages compliance checked
- ☐ Working hours compliance verified
- ☐ Leave policies aligned with local laws
- ☐ Contract labor regulations followed

Tax and Financial Compliance

- ☐ GST compliance maintained
- ☐ Income tax compliance verified
- ☐ Professional tax compliance checked
- ☐ Transfer pricing documentation (if applicable)
- ☐ Foreign exchange regulations followed
- ☐ Statutory audit compliance maintained

Industry-Specific Compliance

- ☐ Sector-specific regulations followed
- ☐ Professional body requirements met
- ☐ Licensing requirements maintained
- ☐ Safety regulations compliance verified
- ☐ Product certification requirements met
- ☐ Export-import regulations followed

9. TECHNOLOGY AND DIGITIZATION

Digital Transformation

- ☐ Digital India initiatives considered
- ☐ Cybersecurity measures implemented
- ☐ Data protection and privacy compliance
- ☐ Cloud computing security measures
- ☐ Digital signature usage verified
- ☐ Electronic record keeping compliance

Industry 4.0 Readiness

- ☐ Automation level assessed
- ☐ IoT implementation considered
- ☐ Data analytics capabilities evaluated
- ☐ Digital skill development programs
- ☐ Technology infrastructure adequacy
- ☐ Future readiness planning

10. POST-AUDIT ACTIVITIES

Audit Reporting

- ☐ Audit report prepared comprehensively
- ☐ Findings classified by severity
- ☐ Evidence documented adequately
- ☐ Recommendations provided
- ☐ Timeline for corrective actions specified
- ☐ Report distributed to relevant stakeholders

Follow-up Actions

- ☐ Corrective action plans developed
- ☐ Implementation timelines established
- ☐ Responsibility assignments made
- ☐ Progress monitoring scheduled
- ☐ Effectiveness verification planned
- ☐ Closure procedures defined

Audit Program Improvement

- ☐ Audit effectiveness evaluated
- ☐ Auditor feedback collected
- ☐ Audit methodology reviewed
- ☐ Checklist updated based on findings
- ☐ Training needs identified
- ☐ Audit program revised as necessary

11. DOCUMENTATION AND RECORDS

Audit Evidence

- ☐ Objective evidence collected
- ☐ Photographic evidence (where appropriate)
- ☐ Interview records maintained
- ☐ Document review notes prepared
- ☐ Sampling methodology documented
- ☐ Findings substantiated with evidence

Record Keeping

- ☐ Audit records maintained as per policy
- ☐ Confidentiality maintained
- ☐ Access controls implemented
- ☐ Retention periods followed
- ☐ Indian legal requirements for records met
- ☐ Digital records security ensured

APPLICABLE ISO STANDARDS:

- ☐ ISO 9001:2015 (Quality Management Systems)
- ☐ ISO 14001:2015 (Environmental Management Systems)
- ☐ ISO 45001:2018 (Occupational Health and Safety Management
- ☐ Systems)
- ☐ ISO 27001:2013 (Information Security Management Systems)
- ☐ ISO 50001:2018 (Energy Management Systems)