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# MAURITAS P3

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## Procedure for internal audits

Mauritius Accreditation Service

**CONTENTS**

**FOREWORD ..... 2**

**ABOUT MAURITAS PUBLICATIONS ..... 2**

**1. PURPOSE ..... 3**

**2. SCOPE AND RESPONSIBILITIES ..... 3**

**3. REFERENCE..... 3**

**4. DEFINITION ..... 3**

**5. PROCEDURE FOR INTERNAL AUDITS..... 3**

**6. RELATED FORMS ..... 4**

**APPENDIX A: AMENDMENT TABLE ..... 5**

## Foreword

The MAURITIUS ACCREDITATION SERVICE (MAURITAS) is a governmental body established in 1998 to provide a national, unified service for the accreditation of conformity assessment bodies (CABs) such as calibration/testing laboratories, certification bodies and inspection bodies. Organizations that comply with the MAURITAS requirements are granted accreditation by MAURITAS.

## About MAURITAS publications

MAURITAS publications are categorized as follows:

- R series Publications containing general policy and requirements related to MAURITAS accreditation.
- G series Publications providing guidance on MAURITAS requirements.
- A series Publications related to assessment procedures.
- P series MAURITAS quality system procedures
- F series MAURITAS Forms
- Directories Classified listing of accredited organizations.

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# Procedure for internal audits

## 1. Purpose

1.1 This procedure lays down the requirements for conducting internal audits so as to ensure that MAURITAS is operating as per the requirements established in the MAURITAS management system and as per ISO/IEC 17011.

## 2. Scope and Responsibilities

2.1 This document describes the planning and execution processes for the internal audit of MAURITAS management system that covers its accreditation schemes. It is the responsibility of all MAURITAS staff to ensure that this procedure is adhered to for the internal audit activities.

## 3. Reference

The following documents contain provisions which, through reference in this text, constitute provisions of the MAURITAS accreditation system. For dated references, subsequent amendments to, or revisions of, any of these publications do not apply. For undated MAURITAS references, the latest edition of the document referred to, applies. MAURITAS maintains a register of the current valid MAURITAS accreditation documents.

3.1 MAURITAS A Series documents

3.2 MAURITAS P Series documents

3.3 MAURITAS G Series documents

3.4 MAURITAS R Series documents

3.5 ISO/IEC 17011 : Conformity assessment -- General requirements for accreditation bodies accrediting conformity assessment bodies

3.6 ISO/IEC 19011 : Guidelines for auditing management systems

3.7 ILAC P Series

3.8 IAF MD Series

## 4. Definition

## 5. Procedure for internal audits

5.1 Internal audits shall be conducted by competent staff who are knowledgeable on the requirements of ISO/IEC 17011 and who have successfully completed an assessor training course or successfully completed a Peer Evaluator training course.

**5.2** The Quality Manager prepares an Internal Audit Programme, **F 2.23** to cover an accreditation cycle of four years taking into consideration the importance of processes, areas to be audited and results of previous internal audits. The Internal Audit Programme considers the need to audit the clauses and subclauses of ISO/IEC 17011 based on the criticality of the clauses and subclauses.

**5.3** A clause or subclause is determined as critical based on the number of nonconformities raised with respect to the clause or subclause during the accreditation cycle and the risks associated with the activities under the specific clause or subclause. A clause or subclause is determined as non-critical based only on the number of nonconformities raised with respect to the clause or subclause during the accreditation cycle. Therefore, the frequency of internal audits for certain clauses and subclauses may be reduced depending on trend analysis of findings of previous audits and risks associated with same. **F 2.23** will also cover other activities such as witnessing of assessments.

**5.4** Based on the Internal Audit Programme, the Quality Manager shall prepare a yearly internal audit plan, **F 2.07** covering the clauses of ISO/IEC 17011 to be audited. The internal audit plan provides an indication of which clauses and subclauses would be covered during different months of the year and the respective names of the auditors and auditees. Both the internal audit plan and the Internal Audit Programme are approved by the Director of MAURITAS.

**5.5** The Quality Manager shall assign each audit to a member of staff who is, to the extent practicable, independent of the activity to be audited.

**5.6** The Quality Manager shall inform each auditor in writing of the scope of the audit and the deadline for its completion. The auditor shall make arrangements with the auditee for convenient times to examine records and conduct the audit.

**5.7** The internal audit shall be carried out using the Internal Audit Checklist **F 2.08** and include a selection of relevant files and records. The checklist shall comprise of all clauses of ISO/IEC 17011 and the relevant ILAC, IAF, SADCA and AFRAC documents to ensure that these procedures are being followed routinely and are achieving their objectives. **MAURITAS A, G, R** and **P** series documents as well as the **Quality Manual QAM1** shall be audited through the Internal Audit Checklist **F 2.08**. For witnessing of on-site activities, **F 2.25** shall be used once every 4 years for each accreditation scheme.

**5.8** The auditor shall complete the Internal Audit Checklist **F 2.08**, Internal Audit for On-Site Activities **F 2.25**, where applicable, and Corrective Action Forms **F 2.09**, if any, which are then submitted to the Quality Manager. The staff responsible for the area audited shall be informed about the outcome of the internal audit. The Quality Manager shall then allocate same to the responsible officer to initiate appropriate corrective action as specified in **MAURITAS P5** document.

## **6. Related Forms**

- 6.1** Internal Audit Plan, **F 2.07**
- 6.2** Internal Audit Checklist, **F 2.08**
- 6.3** Corrective Action Form, **F 2.09**
- 6.4** Internal Audit Programme, **F 2.23**
- 6.5** Internal Audit for On-Site Activities, **F 2.25**

## Appendix A: Amendment Table

SN	Section	Amendment
Issue 1, Revision 5		
1.	5.2	i. A new line “The Internal Audit Programme considers the need...the clauses and subclauses.” has been added at the end of the paragraph.
2.	5.3	i. New sub-section 5.3 “A clause or subclause is determined as critical... subclause during the accreditation cycle.” has been added ii. Line 3, 4 & 5 from sub-section 5.2 “The frequency of internal audits for...witnessing of assessments.” is now at line 5 in new sub-section 5.3 iii. At line 5, “and sub-clauses” has been added after “clauses” iv. Previous sub-section 5.3 is now 5.4 and so on.
3.	5.4	i. At line 5, “and sub-clauses” has been added after “clauses”