

# ISO/IEC TS 17012:2024-07 (E)

## Conformity assessment - Guidelines for the use of remote auditing methods in auditing management systems

---

### Contents

Page

- Foreword..... iv
- Introduction..... v
- 1 Scope..... 1
- 2 Normative references..... 1
- 3 Terms and definitions..... 1
- 4 Principles of auditing..... 2
- 5 Managing an audit programme..... 2
  - 5.1 General..... 2
  - 5.2 Establishing audit programme objectives..... 2
  - 5.3 Determining and evaluating audit programme risks and opportunities..... 3
  - 5.4 Establishing the audit programme..... 5
  - 5.5 Implementation of audit programme..... 5
  - 5.6 Monitoring the audit programme..... 6
  - 5.7 Reviewing and improving audit programme..... 6
- 6 Conducting an audit using remote auditing methods..... 6
  - 6.1 General..... 6
  - 6.2 Initiating audit..... 7
  - 6.3 Preparing audit activities..... 7
    - 6.3.1 Performing review of documented information..... 7
    - 6.3.2 Audit planning..... 7
  - 6.4 Conducting audit activities..... 8
    - 6.4.1 General..... 8
    - 6.4.2 Assigning roles and responsibilities of support personnel and observers..... 9
    - 6.4.3 Conducting the opening meeting..... 9
    - 6.4.4 Communicating during the audit..... 10
    - 6.4.5 Audit information availability and access..... 10
    - 6.4.6 Reviewing documented information while conducting the audit..... 10
    - 6.4.7 Collecting and verifying information..... 10
    - 6.4.8 Generating audit findings..... 11
    - 6.4.9 Determining audit conclusions..... 11
    - 6.4.10 Conducting the closing meeting..... 11
  - 6.5 Preparing and distributing audit report..... 11
  - 6.6 Completing audit..... 11
  - 6.7 Conducting audit follow-up..... 12
- 7 Competence and evaluation of auditors..... 12
  - 7.1 General..... 12
  - 7.2 Determining auditor competence..... 12
    - 7.2.1 General..... 12
    - 7.2.2 Personal behaviour..... 12
    - 7.2.3 Knowledge and skills..... 13
    - 7.2.4 Achieving auditor competence..... 14
    - 7.2.5 Achieving audit team leader competence..... 14
  - 7.3 Establishing auditor evaluation criteria..... 14
  - 7.4 Selecting the appropriate auditor evaluation methods..... 14
  - 7.5 Conducting auditor evaluation..... 14
  - 7.6 Maintaining and improving auditor competence..... 15

**Annex A (informative) Remote auditing methods ..... 16**  
**Annex B (informative) Useful practices ..... 20**  
**Bibliography ..... 24**