



PROCEDURE FOR INTERNAL AUDITS

CLASSIFICATION

This document is classified as an ARAC Procedures Document.

AUTHORIZATION

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AVAILABILITY

A copy of this document in English is available from the ARAC Secretariat and the ARAC website.

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Original: English

1. Purpose

This document describes the procedure that ARAC shall follow to perform an internal audit of its management system, including the MLA management process.

2. Reference Documents

- ARAC Management System documents.
- Applicable IAF and ILAC documents, including and not limited to IAF/ILAC A1 and IAF/ILAC A2.

3. Scope of Internal Audit

The internal audit shall cover activities of the ARAC MLA Committee and MLA Group, and ARAC Secretariat, regarding the MLA management process and the ARAC management system, as well as the evaluation of the effective implementation of procedures and policies. Additionally, it provides recommendations for enhancements to ensure members and stakeholders can trust that the system is robust and sufficient.

4. Internal Audit Teams

The internal audit shall be conducted by team leader and, if necessary, additional team members.

4.1. Qualification of Internal Audit Team Leaders and Members

- 4.1.1. The internal audit team leader shall be a qualified peer evaluation team leader or a peer evaluation team member with prior experience in accreditation body peer evaluations..
- 4.1.2. An internal audit team member (if any) shall be a qualified peer evaluation team member.

4.2. Designation of Internal Audit Teams

- 4.2.1. The team leader of each internal audit shall be designated by the ARAC Chair.
- 4.2.2. one or more team members (if determined to be necessary) of each internal audit shall be designated by the ARAC Secretary, in consultation with the team leader.
- 4.2.3. To ensure impartiality, neither the team leader nor any team member shall assess activities for which they were directly responsible for implementing within ARAC..

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The internal audit team shall safeguard sensitive data and refrain from disclosing it to unauthorized parties, ensuring adherence to applicable ARAC confidentiality provisions. This commitment is formalized by signing the ARAC Form FM 035, the "Declaration of Confidentiality and Commitment."

5. Implementation of Internal Audits

5.1. Frequency of Internal Audits

The internal audit shall be conducted at appropriate intervals determined upon review of the latest audit results by the ARAC Chair in consultation with the Executive Committee, or when necessary to address findings of an IAF/ILAC peer evaluation, if there are critical changes in ARAC or if critical risks in ARAC are identified.

5.2. Preparation of Internal Audits

5.2.1. The team leader shall determine the dates of the internal audit in consultation with the team member(s) (if any), and with the agreement of the auditees.

5.2.2. The Secretariat shall support ARAC Chair in carrying out the internal audit, managing the program that includes all the activities of the management system and the MLA Group. Identify and propose team leader. Coordinate the travel logistics of the team leader, if necessary. Manage and monitor the internal audit process until its conclusion and report the results to the ARAC GA.

5.2.3. The ARAC Secretary shall provide the needed ARAC documentation to the team leader and to the team member(s) at least one month in advance of the internal audit. The team leader shall prepare, in consultation with those persons involved in the audit process, a detailed internal audit plan approved by the ARAC Chair or his\ her designee.

Content of the Audit Plan.

The Team leader shall prepare an audit plan that contains as a minimum:

- The objective.
- The scope.
- The date and place.
- The names of the Team leader and team member (if any).
- The requirements and documents to be considered.
- If necessary, identification of ARAC personnel that will be involved with particular audit activities.

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The team leader shall send the audit plan to the ARAC Secretariat at least 2 weeks in advance of the audit. The ARAC Secretariat shall ensure that the agreed audit plan is available for the persons involved in the audit process one week in advance of the audit.

5.3. Execution of Internal Audits

- 5.3.1. The team leader shall check the relevant records against the ARAC MLA Policies and procedures and related documents, including peer evaluation reports, relevant meeting resolutions and\ or minutes' etc.
- 5.3.2. The audit shall be conducted during a face-to-face meeting with the ARAC Secretary and the ARAC Quality Manager or remotely.
- 5.3.3.** ARAC may reimburse the employer of the team leader and each team member (if any) for the travel and per diem expenses incurred in executing the internal audit, as agreed in advance.

5.4. Internal Audits Reports

- 5.4.1. The team leader shall prepare a written draft summary on the main finding and observations. Observations and non- conformities shall be stated with reference to the specific clauses of the relevant documents. A verbal report or a copy of the draft summary shall be given to the ARAC representatives at closing meeting at the end of the visit. The team leader shall give the ARAC representatives an opportunity to comment on and discuss the teams findings and clear up any misunderstandings that may have arisen. The summary shall be signed by the team leader and member(s) if any, and the ARAC representatives.
- 5.4.2. After the audit the team leader shall complete the internal audit report and forward it to the ARAC Chair and to the ARAC Secretary within 30 days.
- 5.4.3.** The ARAC Quality Manager in consultation with the Executive Committee and other committees as appropriate shall review the report and prepare a proposed corrective action plan to improve the operation of the ARAC management system which includes the MLA management system. The ARAC Quality Manager shall submit the report and the proposed corrective action plan with his or her comments to the Executive Committee members and to the internal audit team in a maximum period of 60 days for assurance that the plan would resolve all nonconformities.
- 5.4.4.** The classification of the observation and non conformities are described as follow:

Non-conformity: Finding where ARAC does not meet a requirement of any applicable standard(s), its own management system or the Regional Group requirements (IAF/ILAC A1).

Comment: Finding where the requirements related to the ARAC's practices or documented information are fulfilled but there is potential for improvement.

5.5. Internal Audits Reviews and Follow up Activities

5.5.1. The Executive Committee shall review the internal audit report and the internal audit teams response to the corrective action plan, and approve the corrective action plan at its next scheduled meeting or by email.

5.5.2. The ARAC Quality Manager shall ensure the closure the findings raised during the internal audit as well as the effective implementation of the corrective actions, in consultation with the internal audit team leader, within a maximum period of 6 months after the internal audit through the form ARAC FM 037 Internal Audit Findings & Corrective Action Tracking Log.

5.5.3. The ARAC Quality Manager shall report the results of implementation to the Executive Committee Members during its next scheduled meeting.

5.6. Maintain and control of the internal audit records

The ARAC Secretariat is responsible for maintaining and controlling internal audit records.