PROCESS

FOR AUDIT PLANNING, INITIAL CERTIFICATION, AUDIT CONDUCT, CERTIFICATION DECISION AND CERTIFICATION MAINTENANCE

ICS PRC 9.2.

The ICS management is responsible for the application of this process and its interpretation

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NOTE

Revision History Date Change 20/12/2025.

1. PURPOSE

This process defines the process of planning, conducting, documenting the certification, surveillance and recertification audit of the management system, deciding on the awarding of certification and maintaining the certification in accordance with the requirements of the standard: ISO/IEC 17021-1:2015 (ISO/IEC 17021-1:2015; EN ISO/IEC 17021-1:2015) Conformity assessment - Requirements for bodies that conduct audit and certification of management systems - Part 1, as well as the requirements of ***ISO/IEC 27006-1:2024***, and ***ISO 50003:2021.***

The purpose is to determine the activities and responsibilities for the process of conducting the compliance audit of the client's management system, with the aim of ensuring a systematic, independent and documented process for obtaining and objectively evaluating audit findings.

2. SCOPE

The process is applied in ICS and is mandatory for all employees (auditors, technical experts, administration). ICS provides services to individuals or companies (each of them represents the "Customer"). ICS may provide services directly or, at its discretion, through (a) its employees, (b) any other person. In the case where external collaborators (e.g. technical experts) are taken for part of the work, ICS retains full responsibility for granting, maintaining in force, expanding or reducing the scope of certification, suspending or withdrawing certification and ensuring that properly documented contracts are concluded. ICS will notify its clients of any changes related to certification requirements within a reasonable period of time.

3. NORMATIVE REFERENCE

RU 02 – defined by the document *"reference documents and legislation in the system of work of ICS".*

4. DEFINITIONS AND ABBREVIATIONS

RU 01-defined by the document "Definitions and abbreviations ".

The following terms apply in this procedure:

(a)	Shall -	is used to indicate requirements to be followed;
(b)	Should -	is used to indicate that among several possibilities, one course of action is recommended as particularly suitable;
(c)	May-	is used to indicate what is permitted.

5. DESCRIPTION OF THE PROCEDURE

5.1. RESPONSIBILITIES AND AUTHORISATIONS

By adopting and implementing the provisions of the Statute, the Code of Ethics, the Rulebook on Systematisation and Organisation of Job Positions, the Rulebook on Work, and the Quality Manual, ICS has ensured independence, impartiality, confidentiality, and integrity of ICS and its staff, in such a way that:

a) ICS personnel shall be free from any commercial, financial, or other pressures that could influence their decisions;
b) Procedures and processes shall be applied to ensure that persons or organisations outside ICS cannot influence the results of services provided;
c) ICS shall remain independent to the extent required under the conditions in which it provides its services, namely:

- *ICS shall be independent of the parties involved. ICS and its staff responsible for certification services must not be a designer, manufacturer, supplier, installer, purchaser, owner, user, or maintainer of the items they assess, nor an authorised representative of any such parties.*
- *ICS and its staff responsible for certification services (including managerial and administrative staff) must not engage in any activity incompatible with their independence and integrity in relation to certification activities. In particular, they must not be directly involved in consultancy, performing internal audits for other entities, or participation in the design and implementation of management systems.*
- *All interested parties must have access to the services provided by ICS. No financial or other unacceptable conditions may be imposed.*

In accordance with the Rulebook on Systematisation and Organisation of Job Positions, the Director of ICS (GM) is authorised and responsible to:

- *Confirm the appointment of a competent and impartial expert to carry out certification tasks on behalf of ICS;*
- *Continuously monitor the audit process in terms of compliance with this procedure;*
- *Make the final certification decision and ensure that certificates are issued to clients within the agreed timeframe.*

The Certification Manager (CM) is authorised and responsible to:

- *Appoint the audit team based on time calculation, required competence, and other conditions; communicate with the client regarding the planning of each certification audit phase;*
- *Communicate with auditors and assign them tasks as well as certification documentation;*
- *Communicate with auditors and provide them with the decision on audit team appointment;*
- *Prepare, either independently or with the lead auditor (who has not acted as consultant/auditor), a proposal for the certification decision.*

The Planning and Administration Manager (PaM) is authorised and responsible to:

- *Receive the enquiry for a quotation, review it using form Ob:K1, and, if there is no risk to impartiality, perform the time calculation using form Ob:K2;*
- *Prepare the quotation and, if accepted by the potential client, draft the Contract.*

After the process, PaM receives documented audit results, reviews them for completeness, and, if correct, forwards them to the Certification Manager. PaM is authorised to request additional forms from auditors if not included in the submitted file. PaM is specifically authorised to directly communicate with the client on behalf of ICS regarding supplementary data necessary for time calculation and quotation preparation.

The Lead Auditor (LA) is responsible for:

- *Preparing the document review report (Stage 1 of the audit) in agreement with the auditor and technical expert (audit team members);*
- *Developing the audit programme and plan in agreement with the client; preparing working documents;*
- *Conducting opening and closing meetings;*
- *Reallocating work within the audit team;*
- *Coordinating audit team members;*
- *Conducting on-site audits and communicating during the audit;*
- *Compiling and documenting audit findings/results;*
- *Deciding on follow-up audits and defining their scope, or deciding to terminate the audit due to non-fulfilment of requirements; reviewing corrective actions for identified nonconformities; preparing the audit report and distributing it to the client;*
- *Submitting audit documentation to ICS's Planning and Administration Manager within five (5) days of the final on-site audit day;*

Resolving nonconformities in audit documentation within two (2) days of receipt of comments from the decision-maker. If necessary, together with the Certification Manager, the Lead Auditor prepares the draft certification decision.

The Auditor (audit team member) is responsible for:

- *Conducting the audit in accordance with the audit plan, following the rules defined in this Procedure.*

An Auditor is a person who supervises and controls the operational processes and performers at the client's premises. The client is responsible for the management system documentation, while the auditor is responsible for expressing their opinion based on audit findings in accordance with the standard (ISO 19011), client documentation, and ICS internal rules. These standards and regulations require auditors to plan and conduct audits in a way that provides reasonable assurance that reports do not contain subjective or significant misstatements.

Auditing includes examination of evidence based on sampling, as well as application of principles of professionalism and material judgements made by management, along with assessment of the overall presentation of reports.

5.2. CERTIFICATION PROCESS IMPLEMENTATION

The certification process derives from the requirements of the initial audit, periodic surveillance audits, recertification audits, and, where necessary, special audits (extension of the certification scope, short-notice audits), suspension, withdrawal, or reduction of the certification scope. ICS generally does not conduct virtual, electronic, or remote audits unless these are the result of force majeure. In such cases, official IAF guidelines shall be followed.

5.3. APPLICATION REVIEW

In accordance with the requirements of ISO/IEC 17021-1:2015, p. 9.1 and 9.1.1, ICS reviews each application from the perspective of impartiality (form Ob:K1), followed by completeness, i.e., whether all required information and records referenced by the applicant have been provided. If some information/records are missing, the PaM is authorised to request the client to complete the application. Incomplete applications will not be processed further until the PaM receives sufficient information. After completion, the application is reviewed by PaM using forms Ob:K1 and Ob:K2.

During this review, the feasibility of ICS conducting certification for the requested subject and scope is evaluated to determine the following:

a) That information about the client applicant and its management system is sufficient to calculate audit time (clause 9.1.4) and to develop an Audit Programme;
b) That any identified misunderstandings between ICS and the client applicant have been resolved;
c) That ICS is competent and capable of conducting the certification audit;
d) That the requested subject and scope of certification, the location(s) where the applicant organisation operates, the time required to complete the audit, and any other factors influencing certification activities (language, safety conditions, impartiality risks, etc.) have been taken into account.

If the client does not provide the requested additional information within the prescribed time, it shall be considered that the client has withdrawn from certification. If the application review concludes that ICS lacks competence or capacity to perform certification as requested, the client will be notified of application rejection with a documented and clear explanation of reasons, while retaining the right to appeal the decision. Only once it is fully established that there are no obstacles to further certification processing does ICS proceed with developing the audit programme in accordance with ISO/IEC 17021-1:2015, p. 9.1.3.

5.4. DEVELOPMENT OF THE AUDIT PROGRAMME

In accordance with the requirements of ISO/IEC 17021-1:2015, p. 9.1.3, the ICS audit programme includes the dates for the initial two-stage audit, the date of the certification decision (which serves as the basis for surveillance audits in the first and second years), and the recertification audit in the third year. In other words, the first three-year certification cycle begins with the certification decision, while the subsequent cycle starts with the recertification decision. In line with ISO/IEC 17021-1:2015, clause 9.1.4, the necessary time for planning and performing a full and effective assessment of the management system is determined in accordance with the documented ICS procedure PR-04 for audit time determination (prepared on the basis of IAF MD 1, IAF MD 5 and IAF MD 11, as ***Annex B of ISO/IEC 27006-1:2024).*** For example:

ISO/IEC 27006-1:2024 — ISMS audit time (Annex C)
This standard is specific to certification against ISO/IEC 27001:2022 and is based on the principles of ISO/IEC 17021-1. Regarding audit duration, it defines:

1. ***Basis for audit time calculation:***
   - *number of employees (total headcount within the scope of the ISMS),*
   - *complexity and breadth of the scope,*
   - *number of sites and distribution of responsibilities,*
   - *applied technologies and outsourcing.*
2. ***Tables and algorithms for calculation:***
   - *ICS has defined tabular values (man-days) as a baseline and requires adjustments based on risk, complexity and sector.*
   - *ICS applies a methodology that ensures the audit covers all relevant processes and controls.*

ISO 50003:2021 — EnMS audit time (Annex A)
This standard provides specific criteria for ISO 50001 certification and is one of the most detailed in relation to audit duration.

1. ***Audit time is determined by:***
   - *number of employees,*
   - *complexity of energy flows and consumption,*
   - *number and type of sites,*
   - *significant energy aspects and consumption.*
2. ***Requirements:***
   - *ICS applies formulas and tables that combine the number of employees with the level of complexity,*
   - *additionally, ICS has defined mandatory adjustments for multi-site organisations, outsourcing, technological complexity, and seasonal variations.*

Note:

> *In the case of an integrated management system, IAF MD 11 (IAF Mandatory Document for the Application of ISO/IEC 17021-1 for Audits of Integrated Management Systems) applies, ensuring the requirements of ISO/IEC 17021-1 are met for planning and conducting IMS audits and, where appropriate, for certifying an organisation's management system(s) against two or more sets of audit criteria/standards.*

In accordance with ISO/IEC 17021-1:2015, clause 9.6.2, surveillance audits must be conducted at least once per calendar year, except in recertification years. The date of the first surveillance audit after initial certification must not exceed 12 months from the certification decision. Adjustments to the frequency of surveillance audits may be necessary to reflect factors such as seasonal activities or certification of temporary management systems (e.g. construction sites). In line with ISO/IEC 17021-1:2015, clause 9.2.2, ICS appoints an audit team whose size and competence correspond to the size of the organisation and the subject and scope of certification. The audit team consists of a team leader and the appropriate number of auditors and/or technical experts with knowledge and skills relevant to the client's chosen scope. ICS informs the client of the proposed audit team in advance, allowing the client to raise any objections to the appointment of specific team members. If a written objection is submitted and deemed justified, a new team leader or member is appointed. This process is repeated until both parties reach agreement. ICS agrees the audit date and team with the client before the audit takes place. The next activity is the definition of the audit programme and audit plan in line with the contractual requirements. According to ISO/IEC 17021-1:2015, p. 9.2 and 9.2.3.2, the audit plan must be approved by the client requesting certification. Audits are performed in two stages depending on the audit type.

Stage 2 audits require on-site assessment.

Following the audit, the audit team submits a written report to both the client and ICS, containing findings, including any nonconformities, opportunities for improvement and observations. Where nonconformities are identified, they must be resolved prior to the certification decision. Corrective actions defined by the client are assessed by the audit team. Once implementation is verified, if necessary, a follow-up audit (full or limited) may be performed, or a review of documented evidence of corrective action may suffice. In all such cases, the client is duly informed.

5.5. INITIAL AUDIT

If a client is certifying their implemented management system for the first time, or if a recertification audit is conducted on or after the expiry date of the certificate, an initial audit may be requested if the organisation has been operating the management system for at least three months. The initial certification consists of two stages, Stage 1 and Stage 2, and includes the following activities: Audit preparation; Receipt of the client's management system documentation; Appointment of the audit team; Preparation of the audit programme and plan; Conduct of Stage 1, the initial certification audit; Conduct of Stage 2; Decision on the issuance of the ICS certificate.

5.5.1 AUDIT PREPARATION – APPOINTMENT OF THE AUDIT TEAM

At the start of the process, in accordance with ISO/IEC 17021-1:2015, Clauses 9.2.1 and 9.2.2, the Certification Manager issues the decision on the appointment of the audit team (form: OB:ICS-23), consisting of the audit team leader, one or more auditors, and a technical expert (if required), taking into account the competence needed to achieve the audit objectives and the requirement for impartiality. Under certain circumstances, the audit team may consist only of the team leader. When determining the size and composition of the audit team, the following must be considered:

- *Clause 9.2.1 – audit objectives, scope, criteria, and estimated audit time (Clause 9.1.4);*
- *Whether the audit is combined, joint, or integrated;*
- *Overall competence of the audit team required to achieve the audit objectives;*
- *Certification requirements (including all applicable legal, regulatory, and contractual requirements);*
- *Language and culture.*

In accordance with ISO/IEC 17021-1:2015, Clause 9.2.2.1.3, the necessary knowledge and skills of the audit team leader and auditors may be supplemented by technical experts, translators, and interpreters, who must work under the direction of the auditor so as not to unduly influence the audit. The decision on the audit team appointment includes the information necessary to conduct the audit, specifically:

- *General information about the organisation being audited (address, locations, physical locations for review, etc.);*
- *Standard(s) being audited;*
- *Type of audit;*
- *Status, names, and qualifications of the audit team members;*
- *Status, name, and title of the person proposing the certification decision;*
- *Date of team appointment;*
- *Approval of the appointed team.*

The Certification Manager is also responsible for preparing the management system certification and notifying the client at least fifteen (15) days before the desired on-site audit date, ensuring agreement on the date and audit team. Particular focus is given to providing the client with information regarding any specific health and safety requirements for the audit team, if applicable. After agreeing on the audit date and team members with the client, the Certification Manager issues the certification service order to the lead auditor and/or team members at least fifteen (15) days prior to the desired on-site audit date, where circumstances allow.

5.5.2. AUDIT PLANNING – AUDIT PROGRAMME

The audit team leader, in accordance with ISO/IEC 17021-1:2015, Clause 9.1.3, prepares the Audit Programme for the three-year certification cycle (form: OB:ICS-24) and, in accordance with Clauses 9.2 and 9.2.3, the Audit Plan (form: OB:ICS-25) ***IAF MD 5:2023 p.3.1.*** For multi-site audits, the team leader also prepares a "Site Sampling Programme" (form: OB:ICS-32) for the three-year certification or recertification cycle. The audit programme for the certification cycle must include and take into account the requirements set out in ISO/IEC 17021-1:2015, Clause 9.1.3.2, including all management system requirements:

- *Initial two-stage audit, surveillance audits in the first and second year after certification, and recertification audit in the third year prior to certificate expiry;*
- *Client organisation size;*
- *Scope and complexity of the management system;*
- *Physical locations for review;*
- *Number of employees;*
- *Shift work;*
- *Client certification history (if transferring certification from another certification body).*

Additional considerations for developing and revising the Audit Programme, as per ISO/IEC 17021-1:2015, Clause 9.1.3.2, Note 2:

- *Complaints addressed to ICS regarding the client (if any);*
- *Whether the audit is combined, integrated, or joint;*
- *Changes in certification requirements;*
- *Changes in legal requirements;*
- *Changes in accreditation requirements;*
- *Organisational performance data;*
- *Concerns of relevant interested parties.*

The Audit Plan (Phase 2) includes:

- *General information about the organisation being audited (address, locations, physical sites for review, temporary locations, etc.);*
- *Audit date;*
- *Standard;*
- *Type of audit (certification, surveillance, recertification, etc.);*
- *Names of the audit team leader and members;*
- *Number of visits;*
- *Scope, EA code;*
- *Number of employees, shifts;*
- *Number of contracts, client representative;*
- *Audit objectives;*
- *Identification of organisational and functional units and processes being audited;*
- *Expected time and duration of on-site audit activities, including meetings with management and audit team meetings. The plan also accounts for travel time between locations (not included in on-site audit time calculation);*
- *Schedule of audit team members and accompanying personnel.*

Note:

> *For certification according to ISO 45001:2018, IAF MD22 applies (IAF Mandatory Document for the Application of ISO/IEC 17021-1 for the Certification of Occupational Health and Safety Management Systems (OH&SMS)). During ISO 45001 system certification, ICS applies ISO/IEC TS 17021-10:2018 and mandatory application Appendix A – Legal Compliance as part of accredited OH&SMS certification EA-7/04 M:2017, and Appendix B – Scope of Accreditation IAF-ID1:2020.*

Note:

IAF MD 5:2023, p.3.1.

> *The methodology used as a basis for the calculation of audit time of management systems for an initial audit (Stage 1 + Stage 2) involves the understanding of tables and figures in Annex A for QMS, Annex B for EMS, and Annex C for OH&SMS audits respectively. Annex A (QMS) is based upon the effective number of personnel (see Clause 2.3 for guidance on the calculation of the effective number of personnel) and the level of risk, but does not provide minimum or maximum audit time. In addition to effective number of personnel, Annex B (EMS) is based also on the environmental complexity of the organization and does not provide minimum or maximum audit time, Annex C (OH&SMS) is based upon the effective number of personnel and the complexity category of OH&S risk associated with the business sector of the organization and does not provide a minimum or maximum audit time. Table OH&SMS 2 shows the linkage between business sectors and OH&S complexity categories based on OH&S risks.*

The audit team leader, in consultation with the audit team, must assign each member responsibility for auditing specific processes, functions, locations, areas, or activities. This assignment considers auditor independence, competence, professional expertise, and efficient use of resources, as well as the different roles and responsibilities of auditors, trainee auditors, and technical experts.

When preparing the Audit Plan, the following principles must be observed:

- *Auditors with the relevant IAF EA code audit requirements related to resources and product realisation for which they are approved;*
- *The audit team leader participates in auditing requirements relating to management responsibility;*
- *Part of the scheduled audit time may be spent individually by auditors;*
- *The auditor's working day is eight (8) hours, with a maximum of ten (10) hours allowed for a single day in multi-day audits;*
- *Within an eight (8) hour period, one break of at least 30 minutes is provided (not included in on-site audit time).*

The Audit Plan is submitted to the client at least seven (7) days prior to the start of the on-site audit. The audit team leader is responsible for coordinating the Audit Plan with the client and informing other team members of any changes. When preparing the Site Sampling Programme, ICS uses IAF MD 1:2023.

5.5.3. PHASE 1

The Audit Team Leader plans the execution of Phase 1 based on information obtained from the request for proposal. Only those details from the client that are necessary for the effective execution of this audit phase are requested. ICS prefers that Phase 1 is conducted on the client's site(s) whenever possible. However, this may be deviated from, i.e., Phase 1 may be conducted off-site at the ICS headquarters or online if the Audit Team Leader deems it appropriate.

The assessment is based on prior experience and information obtained during the proposal submission and evaluation process and/or direct communication with the client. Circumstances arising during Phase 1 - such as the identification of multiple nonconformities or justified doubts regarding the effectiveness of the client's management system may result in a delay in certificate issuance due to the need for a subsequent audit.

5.5.3.1. AUDIT PLAN – STAGE 1

General Audit Information

The Institute for Certification of Systems (ICS) prepares and issues a Stage 1 Audit Plan for each initial certification audit. The audit plan contains all relevant identification information, including the name and address of the client organisation, audit locations, applicable management system standard(s), audit type (Initial Certification Audit – Stage 1), planned audit dates and duration, audit team composition, and designated client contact persons.

Purpose and Objectives of Stage 1

ICS Sarajevo conducts the Stage 1 audit to evaluate the client organisation's readiness for the Stage 2 certification audit. The Stage 1 audit objectives include:

a) reviewing the documented management system,
b) assessing site-specific conditions and the organisational context,
c) evaluating the organisation's understanding of applicable standard requirements,
d) assessing the status of management system implementation,
e) identifying areas of increased risk or concern,
f) determining readiness for Stage 2 certification,
g) collecting information necessary to define the scope, duration and resources for the Stage 2 audit.

Scope of the Stage 1 Audit

ICS Sarajevo defines the scope of the Stage 1 audit in the audit plan. The scope includes organisational activities, processes and locations covered by the management system, as well as any declared exclusions, where applicable. Stage 1 is conducted as a high-level assessment and does not include a full evaluation of management system effectiveness.

Audit Criteria and Reference Documents

ICS Sarajevo performs the Stage 1 audit against the requirements of the applicable management system standard(s) (e.g. ISO 9001, ISO 14001, ISO/IEC 27001). The audit plan references the client's documented information, including policies, procedures, manuals and records, as well as applicable statutory and regulatory requirements at a general level.

Stage 1 Audit Activities

During the Stage 1 audit, ICS Sarajevo carries out the following activities:

a) Review of documented management system information,
b) Interviews with top management and relevant personnel,
c) Assessment of management system policies and objectives,
d) Review of identified processes and their interactions,
e) Evaluation of risk and opportunity identification,
f) Verification of the status of internal audits and management reviews,
g) Assessment of resource availability and organisational preparedness,
h) Identification of potential gaps or areas of concern that could affect the stage 2 audit.

Audit Organisation and Agenda

ICS Sarajevo includes an outline agenda within the Stage 1 Audit Plan. The agenda covers the opening meeting, document review activities, interviews and the closing meeting. The agenda remains flexible and may be adjusted during the audit to ensure an effective and proportionate Stage 1 assessment.

Stage 1 Audit Outputs

Following completion of the Stage 1 audit, ICS Sarajevo prepares a written Stage 1 Audit Report. The report includes:

a) An assessment of the organisation's readiness for Stage 2,
b) Identification of areas of concern requiring attention prior to Stage 2,
c) Recommendations regarding the scope, duration and audit team composition for the Stage 2 audit.
d) In accordance with ISO/IEC 17021-1, issues identified during Stage 1 are not classified as formal nonconformities.

Confidentiality and Impartiality

ICS Sarajevo conducts Stage 1 audits in accordance with its established policies on confidentiality, impartiality and independence. All information obtained during the audit process is treated as confidential and used exclusively for certification purposes.

Approval of the Audit Plan

The Stage 1 Audit Plan is prepared and approved by the appointed Audit Team Leader. Where applicable, the audit plan is acknowledged by the client organisation prior to the audit. The Phase 1 audit plan and report are prepared by the Audit Team Leader.

Phase 1 activities include:

- *Audit planning;*
- *Review of the client's management system documentation;*
- *Conducting the audit;*
- *Documenting audit results.*

Note:

The Stage 1 audit for the ISO 37001:20205 standard is conducted on-site at the client's premises.

The purpose of Phase 1 is to:

- *Audit the documented information of the client's management system;*
- *Evaluate site-specific conditions and characteristics;*
- *Determine compliance with the requirements of the standard, client documentation, and process arrangements;*
- *Review the client's status and understanding of standard requirements, particularly regarding key performance indicators, significant aspects, processes, objectives, and management system functioning;*
- *Collect necessary information regarding: scope and applicability of the management system at specific locations, processes, relevant legal aspects, and compliance;*
- *Assess whether internal audits and management reviews are planned and executed, and whether the management system is sufficiently implemented for readiness for Phase 2;*
- *Review resource allocation for Phase 2 and agree with the client on audit details and interviews with personnel to determine readiness for Phase 2.*

The results of Phase 1 are documented in the Audit Report (Form: OB:ICS-26), which includes, where possible:

- *Client details;*
- *Phase name, date/term;*
- *Scope;*
- *EA codes, based on information from the client, possibly adjusted on-site;*
- *List of locations and organisational units, including scope of activities;*
- *Observations regarding internal audits and management reviews;*
- *Identified nonconformities/concerns;*
- *Conclusions regarding audit execution and proposed date for Phase 2;*
- *Statement on client readiness for Phase 2.*

The audit plan and report are sent to the client and the Certification Manager via email within five (5) days from the last audit day. The client's acknowledgment of receipt must be obtained and archived either in written form or electronically. Based on Phase 1 results, the time required to address identified nonconformities must be estimated, allowing sufficient time for corrective actions. Before Phase 2, the client must provide both the report and evidence of corrective action implementation.

The interval between Phase 1 and Phase 2 must not exceed three months**.**

5.5.4. PHASE 2

Phase 2 is conducted on-site according to the plan agreed with the client following Phase 1.
It must cover at least the following:

- *Verification of information and evidence of compliance with all applicable management system standards or other normative documents;*
- *Monitoring, measurement, reporting, and review of performance against key performance objectives;*
- *Assessment of the client's management system capabilities to meet applicable legal, regulatory, and contractual requirements;*
- *Control of operational activities in client processes;*
- *Internal audits and management reviews;*
- *Management responsibilities for policies.*

Auditors follow the guidelines defined in **ISO 19011:2018**. Phase 2 activities include:

Opening Meeting:

Conducted with the client's management or, where appropriate, those responsible for functions or processes under audit. The meeting is formal, and the Audit Team Leader records attendance. It is chaired by the ICS Audit Team Leader and covers, as applicable:

a) *Participant introductions and roles;*
b) *Confirmation of audit objectives, scope, and criteria;*
c) *Confirmation of the audit schedule and other arrangements, including final meeting date/time and interim meetings;*
d) *Audit methods and procedures, explaining how auditor evidence will be obtained;*
e) *Establishment of official communication channels between the audit team and client representatives;*
f) *Language used during the audit;*
g) *Confirmation that client representatives will be informed of audit progress;*
h) *Availability of necessary resources and equipment;*
i) *Confidentiality considerations;*
j) *Health and safety arrangements for the audit team;*
k) *Roles and identities of all team members;*
l) *Reporting methods, including nonconformity grading;*
m) *Conditions under which the audit may be interrupted;*
n) *Opportunity for client representatives to ask questions.*

On-site Audit: Audit evidence is collected based on sampled information, which inherently contains uncertainty. Auditors and decision-makers must be aware of this uncertainty.

Information Collection Methods:

Include interviews, observation, and document review. Sources may include:

- *Interviews with personnel;*
- *Observation of activities, work environment, and conditions;*
- *Documents (policies, objectives, procedures, plans, standards, instructions, licenses, specifications, drawings, contracts, orders);*
- *Records (control records, meeting minutes, audit reports, monitoring records, summary data, performance indicators);*
- *Reports from other sources, e.g., customer feedback, stakeholders, supplier evaluations;*
- *Computer databases and files.*

Audit Report (OB:ICS-30): Phase 2 results are documented here. The report, together with any notes, is required for certification decisions. Auditors ensure the client is aware of all legal requirements applicable to their operations.

Auditor Independence and Work Allocation: Depending on organisation size, auditors may work jointly or separately, ensuring adequate insight into the system. Separate audit activities are documented in the Audit Plan (OB:ICS-25) and the audit report. When multiple auditors are on different sites, the client must provide escorts.
Duplicate sampling may occur if different processes in the same scope are audited. Traceability is ensured through the Audit Report (OB:ICS-30).

Communication During Audit: The ICS audit team meets periodically to share information, evaluate progress, and reassign tasks. The Audit Team Leader updates client representatives on audit progress and informs them immediately of any risks identified. If audit objectives cannot be achieved, corrective measures, including rescheduling, scope adjustment, or audit suspension, may be taken.

Observers: Observers can follow the audit but are not part of the audit team and must not interfere. Their duties may include arranging interviews, guiding auditors, ensuring safety compliance, witnessing, or assisting with information collection.

Closing Meeting: Attended by responsible management and heads of audited units, chaired by the Audit Team Leader. Audit findings ositive and negative are presented. Discrepancies or recommendations for improvement are discussed. The final scope text is confirmed in the Certificate Printing Authorization (OB:ICS-28)**.**

Nonconformities: Documented in a separate Nonconformity Report (OB:ICS-31)**,** including objective evidence, standard reference, corrective action verification method, and proposed client corrective actions. Verification occurs via documentation review or follow-up audit. Certification process continuation is approved only after successful corrective action verification, which must be completed within 90 calendar days**.**

Concerns: Documented similarly to nonconformities in OB:ICS-31, communicated to the client verbally during the audit.

Improvement Suggestions: Recorded in OB:ICS-30; implementation is at the client's discretion and does not affect audit results.

5.5.4. PHASE 2 AUDIT REPORT

5.5.4.1. Basic Client Information:

- *Client details (name, registered office address, audit site(s), client profile – number of employees, number of shifts);*
- *Scope of the management system;*
- *Type of audit;*
- *Audit date and time;*
- *Basic IAF EA codes;*
- *Names of audit team members with defined responsibilities (e.g., QMS, EMS, etc.);*
- *Client representative;*
- *Identification details (contract number).*

5.5.4.2. Audit Objectives:

- *References to standards, directives, etc.;*
- *Other requirements (if applicable).*

5.5.4 3. Scope of the System and Justifications for Excluded Requirements:

- *Detailed explanation and justification for inapplicability or exclusion of specific requirements (e.g., clause 8.3 of ISO 9001), if applicable;*
- *Description of the scope (technology, organisational units, core activities, locations, work environment, infrastructure, products, ownership structure, number of employees, etc.).*

5.5.4.4 Audit Execution:

- *References to applicable standards and/or regulations.*

5.5.4.5. Reference to Process Appropriateness:

- *Main processes;*
- *Management processes;*
- *Support processes;*
- *Audited and non-audited locations in multi-site audits;*
- *Brief description of audit procedures;*
- *Identification of standard requirements not audited, if applicable;*
- *Processes included in the system and scope but not audited.*

6. AUDIT FINDINGS AND CONCLUSIONS:

- *Evaluation of the management system operation, policies, and objectives;*
- *Positive observations, strengths;*
- *Concerns, nonconformities, weaknesses;*
- *Application of legal and regulatory requirements, if applicable;*
- *Organisational structure, employee competence, if applicable;*
- *Customer orientation – client satisfaction;*
- *Achievement of continual improvement;*
- *Management of complaints (if applicable, provide examples);*
- *Use of the ICS mark (applies for surveillance and recertification audits);*
- *Resolution of nonconformities from previous audits, effectiveness of corrective actions;*
- *Assessment, evaluation, and analysis of standard requirements during the on-site audit.*

7. IMPROVEMENT SUGGESTIONS *(IF APPLICABLE):*

Auditor observations regarding potential improvements.

8. ADDITIONAL INFORMATION

Date for the next audit. It is necessary to define a final deadline, in days, for the completion of the subsequent surveillance audit. The period is counted from three months before the last day of the initial certification audit to one day before the expiration. The subject must be completed before the deadline (-1 day). If this period is exceeded, the certificate validity is suspended. To avoid suspension, the audit date should be planned to allow time to address any identified nonconformities, i.e., at least four weeks before certificate expiry.
Additional considerations:

- *Need for conducting an extraordinary audit;*
- *Necessary steps to maintain certificate validity.*
- *Attachments to the Audit Report:*
- *Appointment of the audit team (OB:ICS-23);*
- *Audit programme (OB:ICS-24) and Audit Plan (OB:ICS-25) (Sampling programme OB:ICS-32);*
- *Participant list (OB:ICS-27);*
- *Certificate Printing Authorisation (for certification and recertification audits) (OB:ICS-28);*
- *Audit confirmation (OB:ICS-29);*
- *Nonconformity Report (OB:ICS-31);*
- *Completed Phase 2 Audit Report (OB:ICS-30).*

If the Phase 2 Audit Report (OB:ICS-30) is prepared on-site, it may be provided to the client in an abbreviated form (excluding the section: “Significant traces followed during the audit”). Complete documentation must be submitted to ICS within five (5) days from the last on-site audit day. The report must also be sent by email to the client (for certification, surveillance, and recertification audits), and the client’s acknowledgment of receipt must be obtained and archived in the same manner as for Phase 1 Audit Report.

9. “UP AUDIT“ AND AUDIT SUSPENSION

Follow-up audit is conducted in the following cases:

- *When one or more nonconformities are identified that compromise the operation and effectiveness of the system;*
- *When certain documented procedures are missing and there is a lack of comprehensive implementation of standard requirements;*

If a single nonconformity causes a significant management deficiency and affects product/process quality or may result in the delivery of a nonconforming product, it is irrelevant whether the nonconformity relates to one or more organisational units or one or more elements of the standard. The need for a follow-up audit is decided by the lead auditor, after prior consultation with the audit team members. During the follow-up audit, only those elements of the standard specified in the Nonconformity Report are audited. Documentation of the follow-up audit is carried out according to the rules defined in this process. If critical nonconformities are identified during the follow-up audit, the client is given a reasonable period to initiate a re-certification audit. The fee for the follow-up audit is determined according to the certification body's standard fee schedule, taking into account the required audit time. The ICS Director (GM)is authorised to override the lead auditor's decision regarding the need for a follow-up audit or to make such a decision independently, regardless of what was communicated by the lead auditor to the client at the closing meeting.

The lead auditor must direct the client to a follow-up audit if agreed documentation (evidence) is not submitted within the specified timeframe, or if submitted documentation is inadequate. In cases of multiple system nonconformities or repeated unsatisfactory correction of deviations, ICS may withdraw the certificate.

9.1. Audit Suspension

If nonconformities are identified during the certification audit that prevent the issuance of a certificate or recommendation for a follow-up audit, the lead auditor must inform the client of the audit suspension decision and the reasons for suspension. Audit documentation is carried out according to the procedure defined in this process. Costs of re-certification audits are determined according to the ICS fee schedule. The client is obliged to cover all costs incurred up to the point of audit suspension (including preparation of the audit report).

ICS suspends certification in the following cases:

- *the client's certified management system has permanent or serious difficulties in meeting the certification requirements, including requirements for the effectiveness of the management system*
- *the certified client does not allow control or re-certification checks to be performed with the required frequency*
- *the certified client voluntarily requests suspension.*

ICS issues a decision on the suspension of certification, and publishes information about the suspension in the register. A certification suspension is issued for a period not exceeding six months. During the suspension of the certificate. is temporarily invalid. If the reasons for the suspension are not removed within the deadline set by the ICS, this results in the withdrawal or reduction of the subject and area of certification. If the causes are eliminated, a decision is made to restore the certification.

9.2 Withdrawal of Certification

ICS withdraws certification in the following cases:

- *if the reasons for the suspension are not removed within the deadline set by the ICS;*
- *in case of termination of the certified client;*
- *at the request of the client.*
- *the client does not allow the presence of a representative of the accreditation body,*

In the case of withdrawal of certification, ICS issues a decision on withdrawal of certification, but the client is obliged to return all issued certificates and to stop calling for certification.

9.3 Surveillance Audit

During the validity of a certificate (three years), a minimum of one surveillance audit per year is required. After this three-year period, a recertification audit must be conducted. The scheduling of surveillance audits follows these principles: Starting from the last day of the on-site certification or recertification audit, the interval between two audits must not exceed 12 months, with a calculation allowance from -3 months to -1 day, including the time required for ICS approval of audit results. To maintain continuity of certification, surveillance audits should align with the last day of the initial on-site certification audit, ensuring that the new certificate validity corresponds to the original certificate (plus 3, 6, etc., years). Deviations are allowed only in exceptional cases with written approval from the Accreditation Body, otherwise the certificate validity will be suspended. The first surveillance audit following the initial certification audit must be conducted within 12 months of certification. All subsequent surveillance audits are scheduled according to the relevant date and must be conducted at least once a year. All surveillance audits, including review of corrective actions for identified nonconformities, reporting, and approval processes, must be completed within 3 or 4 months (in case of nonconformities) from the last audit day. After the audit, the client receives the audit report for further action. If there are organisational changes after the certification audit, the Planning and Administration Manager provides the client with the Change Notification Form (OB:ICS-33). Before the surveillance audit, the auditor reviews documented information and any additional documents, including updates if applicable. Comprehensive document review is not conducted during surveillance; the focus is on modified documents or areas not previously audited. The duration of the surveillance audit is approximately 1/3 of the certification audit time.

Surveillance audits are conducted by a lead auditor with professional competence according to EAC/ICS. Documentation of the surveillance audit is performed in the Audit Report (OB:ICS-30) with corresponding attachments. The Planning and Administration Manager reviews the audit report and nonconformity reports and forwards them to the Certification Manager for further processing and audit closure in the ICS database electronically.

9.3. Recertification Audit

After a three-year period, and before the expiry of the previous certificate, a recertification audit must be conducted. The scope of the recertification audit is 2/3 of the certification audit scope. The focus is on actions taken in response to nonconformities identified during the previous audit cycle and evaluating the effectiveness of these actions.

During the recertification audit:

- *All elements of the reference standard are audited;*
- *Use of the certificate, certification mark, and client management system is reviewed.*

Audit procedures and documentation are identical to those used in the certification audit. If the previous certificate has expired, the client may initiate a new certification period. The validity of the new certificate is three years from the recertification audit approval date. The newly issued certificate cannot reference the previous certificate.
A maximum tolerance period of six months is allowed for evaluating corrective actions or repeated audits and making a recertification decision within the approval procedure.
During the recertification audit, the management system documentation is reviewed, and an on-site audit is conducted, taking into account results of previous surveillance audits. The audit program covers all standard requirements. In case of significant management system changes or organisational activity changes (e.g., new regulatory requirements), a Phase 1 audit may be included in the recertification audit. Audit methods used in the recertification audit are consistent with those in Phase 2.
Note:

> *For EN ISO 50001, the recertification decision must be made at least one month before certificate expiry to ensure continuity of the three-year certification cycle.*

9.1 SPECIAL AUDIT

In the event of a need to extend the scope of certification, a special audit may be conducted. A special audit may be carried out as part of a surveillance audit, during the recertification process, or as a stand-alone audit with the client's consent. The extension may cover:

- *Changes to the standard on the basis of which the audit is conducted;*
- *Changes to the system caused by the extension;*
- *Changes significantly affecting the exclusion of certain requirements of the standard, or the removal of such exclusions;*
- *Changes in the area of validity of the certification;*
- *Extensions of scope in terms of activities – application of new technologies;*

Changes in the number of sites, branches, or the expansion of existing ones. In the case of a special audit, the auditor/audit team shall audit the documentation related to the extension as well as all significant elements concerning the extension. If the special audit is conducted within a surveillance audit, auditors shall audit all elements of the requirements of the reference standard scheduled for that surveillance, in addition to all elements resulting from the extension. Documentation of the special audit shall take the form of an Audit Report, accompanied by supporting documentation, as in the case of a certification audit. The lead auditor shall submit the following documents to the Planning and Administration Manager:

- *Audit report, with appendices (Form OB:ICS-30);*

Authorisation for certificate issuance with the amended certification scope, in the required languages. The scope must be translated into English, even if an English-language certificate is not requested.

9.2. AUDIT FOR TRANSFER FROM OTHER CERTIFICATION BODIES

Only certification covered by IAF accreditation or a Regional MLA signatory's accreditation qualifies for transfer. Organisations holding certificates not covered by accreditation shall be treated as new clients. Only a valid accredited certificate may be transferred. A certificate known to be suspended must not be transferred. Where a certificate has been withdrawn by a certification body whose accreditation has expired, or whose accreditation has been suspended or withdrawn, the transfer must be completed within six (6) months, or before the expiry date of the certificate, whichever occurs first. In such cases, ICS shall inform the accreditation body under which it issues certificates prior to the transfer. ICS shall conduct a review of the client's certification. This review shall be carried out in accordance with IAF MD 2:2023 (IAF Mandatory Document for the Transfer of Accredited Certification of Management Systems). This document provides normative criteria on the transfer of accredited management system certification between certification bodies. The criteria may also apply in the case of acquisitions of certification bodies accredited by an IAF or Regional MLA signatory.

9.3. RECORD OF AUDITS CONDUCTED

The Planning and Administration Manager is responsible for preparing the Record of Audits Conducted (Form OB:ICS-34) at the beginning of each month for the preceding month.

9.4. DECISION-MAKING AND ISSUANCE OF CERTIFICATES

The process of decision-making and issuance of certification comprises:

- *Preparation of the certification file for decision-making;*
- *Consideration of the file;*
- *Decision-making, adoption of the certification decision, and issuance of the Decision on Certification;*

Issuance of the certificate.

The lead auditor is responsible for: conducting the audit, completing the documentation, and submitting it to the Planning and Administration Manager. The Planning and Administration Manager verifies the completeness of the documentation:

- *Audit programme for the three-year cycle;*
- *Stage 1 report;*
- *Audit plan (confirmation of submission of the Stage 1 report);*
- *Client's approval of the audit plan;*

Stage 2 report.

- *Evidence of corrective action for all nonconformities;*
- *Authorisation for certificate issuance;*
- *Confirmation of audit completion;*
- *List of audit participants;*

Additional information that may assist in establishing conformity and the competence of the audited client. If all the above information is not available, the file is returned to the lead auditor for completion.

If the file contains all required information, it is forwarded to the Certification Manager. The Certification Manager, alone or together with a lead auditor (not involved in the audit in any capacity: consultant/auditor), prepares the Proposal for a Certification Decision based on a review of the client's completed file, containing at least the following:

- *Unique identification of the client;*
- *Date(s) of the audit (at the client's site and other locations where activities are performed);*
- *Names of auditors and/or technical experts engaged in the audit;*
- *Unique identification of all audited locations;*
- *Proposed certified scope that was audited;*
- *Audit report, including a statement on the adequacy of the client's internal organisation and procedures audited;*
- *Evidence of corrective action for all nonconformities;*

Additional information that may assist in establishing conformity and client competence. After reviewing the above information/documents, the Proposal for a Certification Decision (Form OB:ICS-43) is prepared, upon which the Director issues the Certification Decision and certificate (Form OB:ICS-44). Decisions regarding suspension, withdrawal, or reduction of certification scope shall be made in accordance with the Documented Procedure and Policy for Suspension, Withdrawal or Reduction of Certification Scope (ICS PR–05).

9.5. PREPARATION OF THE CERTIFICATION FILE FOR DECISION

The Certification Manager is responsible for completing and preparing the certification file for decision within ten (10) working days of receipt/collection of all relevant audit information. If all information is not available, the file is returned to the lead auditor for completion. If the certification file contains all necessary information, the following is reviewed:

- *Certification application with requested scope, quotation, contract;*
- *Copy of valid certificate (for certified clients) and related scope of certification;*
- *Supporting documentation concerning scope changes, where applicable;*
- *Names of auditors and/or technical experts engaged in the audit;*
- *Unique identification of all audited locations;*
- *Determination of audit duration;*
- *Decision on appointment of the audit team;*
- *Client's approval of the audit team;*
- *Audit programme for the three-year cycle;*

Stage 1 report;

- *Audit plan (confirmation of submission of Stage 1 report);*
- *Client's approval of the audit plan;*
- *Stage 2 report;*
- *Evidence of corrective action for all nonconformities;*
- *Authorisation for certificate issuance;*
- *Confirmation of audit completion;*
- *List of audit participants;*

Additional information that may assist in establishing conformity.

9.6. DECISION-MAKING AND ADOPTION OF THE DECISION

If the information/documentation in the file submitted for decision is found to be complete, the Certification Manager prepares the Proposal for a Certification Decision (Form OB:ICS-43) and submits it to the Director. The Director reviews the validity of the proposal and makes the final decision. The decision shall bear the case number and the year of adoption (e.g. 158/13). A certified client may appeal to ICS against any certification decision it deems unfavourable. In the event of an appeal, ICS shall act in accordance with the Procedure for Handling Complaints and Appeals (ICS-DI 13).

9.6. ISSUANCE AND DELIVERY OF THE CERTIFICATE, INCLUDING THE SCOPE

Based on the Certification Decision (Form OB:ICS-43), the Audit Report, and the Authorisation for Certificate Issuance, the Certification Manager prepares the CERTIFICATE (Form OB:ICS-44) and the Certificate Delivery Confirmation (Form OB:ICS-45). The certificate is signed by the Director. The certification scope includes a concise and detailed description of the scope of certification, in accordance with the type of certification and areas of conformity audit for which the certificate is granted, and all sites where these activities are carried out. In the event of a decision to change the scope, a new certificate reflecting the amended scope shall be issued to the client. The validity of the issued certificate is three (3) years. The date of the Certification Decision is the determining factor for the validity period of the certificate. The registration number of the issued certificate, for example:

ICS QMS 1001 25

Where:

- *ICS – Certification body designation;*
- *QMS – Reference standard designation;*
- *1001 – Certification contract number (sequential, chronological order);*
- *25 – Year of certificate issuance.*

Branches and locations covered by the certification scope are listed in the annex to the certificate issued to the central office, with name and full address. The Certification Manager arranges delivery of the Certificate, the Delivery Confirmation, the certification mark, and the Client's Graphic Symbols Manual. It is expressly noted that the certificate may only be used in accordance with its intended purpose – namely, to confirm that the certified scope complies with the applicable standards and/or regulations. Accordingly, the Certificate may be presented (only in its unaltered form and content), copied, and the ICS mark may be displayed alongside the Client's name in relation to the certified scope.

9.6.1. Registration of certificates

Following successful completion of the audit process, the Certification Manager enters the certificate details into the Certificate Register (Form OB:ICS-46) in electronic form.

9.6.2. Recording and retention of documented information – records

Forms: OB:ICS-23 to OB:ICS-34, OB:ICS-43, OB:ICS-44, and OB:ICS-45 constitute documented information – records, and shall be retained for six (6) years, while OB:ICS-34 shall be permanently retained in electronic form (data updated at the beginning of each month for the previous month).

10. APPENDICES

- *OB:ICS-23 Decision on appointment of the audit team;*
- *OB:ICS-24 Audit programme in the three-year certification cycle;*
- *OB:ICS-25 Audit plan;*
- *OB:ICS-26 Stage 1 Audit Report;*
- *OB:ICS-27 List of audit participants;*
- *OB:ICS-28 Authorisation for certificate issuance;*
- *OB:ICS-29 Confirmation of audit completion;*
- *OB:ICS-30 Stage 2 Audit Report;*
- *OB:ICS-31 Nonconformity Report;*
- *OB:ICS-32 Sampling programme for multi-site audits;*
- *OB:ICS-33 Change notification;*
- *OB:ICS-34 Record of audits conducted;*
- *OB:ICS-39 Surveillance audit cover sheet;*
- *OB:ICS-43 Proposal for Certification Decision;*
- *OB:ICS-44 Certificate;*
- *OB:ICS-45 Certificate Delivery Confirmation;*
- *OB:ICS-46 Certificate Register;*
- *OB:ICS-78 Graphic Symbols Manual.*