

QUESTION 6

Following an audit, the auditor will typically issue an audit report to summarise their findings, recommendations and response to any management action plans.

- (a) List and explain **five** elements that each finding within the body of the report may contain.
- (b) Using an example of a potential non-conformance of your choice and based on the five elements described in (a), prepare a corrective action report (sometimes called a non-conformance report).

(10 marks)

(10 marks)

QUESTION 7

Audits must be objective, impartial and independent, and the audit process must be both systematic and documented.

- (a) Explain in detail the difference between first, second and third party audits.
- (b) Describe the difference, as identified in ISO 19011, between a combined audit and a joint audit.
- (c) Explain why a review of documentation may be done as a preliminary to a third party audit and provide **two** benefits of this activity.

(9 marks)

(6 marks)

(5 marks)



Chartered Quality Institute

CQI Examinations January 2016

Unit 306

Management Systems Audit (Level 3)

20 January 2016

Time: 9.40 – 12.10
(2½ hours)

Notes for candidates

At 9.30, you have 10 minutes preparation time before the exam begins. Your exam booklet will be handed out at 9.40.

Attempt **ALL THREE questions** in **Section A**. Attempt **any TWO** questions from **Section B**. If you attempt three or more questions in Section B, only the first two will be marked.

Questions may be attempted in any order. All questions carry equal marks. The maximum marks for each part of each question are shown.

Begin each question at the top of a fresh side of paper. Do not write in the margins.

If you use any additional sheets (i.e. graph paper or additional answer booklet) please write your CQI student number, examination name and date on each sheet.

SECTION A – ANSWER ALL QUESTIONS

QUESTION 1

Internal auditing is an independent and objective business activity designed to improve an organisation's operations and it is carried out systematically and at regular intervals.

- (a) Identify **two** reasons how and why internal auditing benefits a business. (10 marks)
- (b) Describe **five** steps that you would expect to carry out in preparation for an internal audit assignment as an internal auditor. (10 marks)

QUESTION 2

When an internal auditor is conducting an audit, explain the roles and responsibilities of:

- (a) The manager or supervisor of the area being audited (5 marks)
- (b) An observer (5 marks)
- (c) A technical expert (5 marks)
- (d) The quality manager or management representative. (5 marks)

QUESTION 3

IT systems play an increasingly important role in businesses today and have been key in reducing the amount of paper required for a documented quality system.

- (a) Explain **four** advantages for an auditor when auditing a computer based document control procedure. (12 marks)
- (b) Describe **four** controls that an auditor would look for when auditing a computer based purchasing process of an organisation. (8 marks)

SECTION B – ANSWER TWO QUESTIONS ONLY

QUESTION 4

ISO 19011 explains that auditing is based upon a set of underlying principles, adherence to which should ensure audits are relevant and sufficient. Following these principles helps to make sure results between auditors and audit teams are consistent.

Discuss the meaning of the following principles:

- (a) Ethical conduct (4 marks)
- (b) Fair presentation (4 marks)
- (c) Due professional care (4 marks)
- (d) Independence (4 marks)
- (e) Evidence based approach. (4 marks)

QUESTION 5

ISO/IEC 15504 is the reference model for maturity models against which assessors can place evidence collected during an assessment to give an overall determination of an organisation's capabilities for delivering software, systems and IT services.

- (a) ISO/IEC 15504 identifies the requirement for using a conformant assessment method for the assessment process. Explain what is involved in the following steps of the assessment process:
- (i) Data collection (3 marks)
 - (ii) Data validation (3 marks)
 - (iii) Process rating (3 marks)
 - (iv) Reporting the assessment result. (3 marks)
- (b) Process rating requires exercising expert judgment on the part of the assessor. This is the reason that there are requirements on assessor qualifications and competency. Identify **two** personal skills and two specific training/ experience skills, named in ISO/IEC 15504, that demonstrate assessor competency. (8 marks)