Текст – добавленный текст
~~**Текст**~~ – исключённый текст
Текст – изменённый текст
Текст ISO 19011:2026 на русском в переводе А. Горбунова

Структура

Красным цветом отмечены разделы и пункты, в которых есть изменения, вне зависимости от объёма этих изменений: изменено ли одно слово, порядок слов или введён/удалён фрагмент текста. Жирным шрифтом отмечены новые или с изменённым названием разделы и пункты

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Содержание

Знак «…» означает совпадающий в обеих редакциях текст. Для экономии места и удобства чтения сам текст не повторяется.

В источниках терминов везде «ISO 9000:2015» заменено на «ISO 9000:2026»

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Foreword … Attention is drawn to the possibility that some of the elements of this document may be the subject of patent rights. ISO shall not be held responsible for identifying any or all such patent rights. Details of any patent rights identified during the development of the document will be in the Introduction and/or on the ISO list of patent declarations received (see www .iso.org/patents).	**Foreword** … **ISO draws** attention to the possibility that **the implementation of this document may involve the use** of **(a)** patent**(s). ISO takes no position concerning the evidence, validity or applicability of any claimed patent rights in respect thereof. As of the date of publication of this document, ISO had not received notice of (a) patent(s) which may be required to implement this document, However, implementers are cautioned that this may not represent the latest information, which may be obtained from**

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… This document was prepared by Project Committee ISO/PC 302, Guidelines for auditing management systems. This ~~third~~ edition cancels and replaces the ~~second~~ edition (ISO 19011:2011), which has been technically revised. ~~**The main differences compared to the second edition are as follows:**~~ ~~**— addition of the risk-based approach to the principles of auditing;**~~ ~~**— expansion of the guidance on managing an audit programme, including audit programme risk;**~~ ~~**— expansion of the guidance on conducting an audit, particularly the section on audit planning;**~~ ~~**— expansion of the generic competence requirements for auditors;**~~ ~~**— adjustment of terminology to reflect the process and not the object (“thing”);**~~ ~~**— removal of the annex containing competence requirements for auditing specific management system disciplines (due to the large number of individual management system standards, it would not be practical to include competence requirements for all disciplines);**~~ —expansion of Annex A to provide guidance on ~~**auditing (new) concepts such as organization context, leadership and commitment, virtual audits, compliance and supply chain.**~~	**the patent database available at** www.iso.org/patents**,** ISO shall not be held responsible for identifying any or all such patent rights. **…** This document was prepared by Project Committee ISO/PC 302, Guidelines for auditing management systems**, in collaboration with the European Committee for Standardization (CEN) Technical Committee CEN/CLC/JTC 1, Criteria for conformity assessment bodies, in accordance with the Agreement on technical cooperation between ISO and CEN (Vienna Agreement).** This **fourth** edition cancels and replaces the **third** edition (ISO 19011:2018), which has been technically revised. **The main changes** are as follows**:** **— expansion of guidance on remote auditing methods through the introduction of guidance contained in ISO/IECTS 17012;** — expansion of Annex A to provide guidance on **remote auditing methods and virtual locations.** **Any feedback or questions on this document should be directed to the user's national standards body. A complete listing of these bodies can be found at www.iso.org/members.html.**
Introduction Since the second edition of this document was published in 2011, ~~**a number of new**~~ management system standards have been published~~**, many of which have a common structure, identical core requirements and common terms and core definitions**~~. As a result, there is a need to consider a broader	**Introduction** Since the second edition of this document was published in 2011, **several** management system standards have been published **in new fields**. As a result, there is a need to consider a broader approach to management system auditing, as well as providing guidance that is more generic. Audit results can

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approach to management system auditing, as well as providing guidance that is more generic. Audit results can provide input to the analysis aspect of business planning, and can contribute to the identification of improvement needs and activities.	provide input to the analysis aspect of business planning, and can contribute to the identification of improvement needs and activities.
An audit can be conducted against a range of audit criteria, separately or in combination, including but not limited to: — requirements ~~defined~~ in one or more management system standards; — policies and requirements specified by relevant interested parties; — statutory and regulatory requirements; — one or more management system processes defined by the organization or other parties; — management system plan(s) relating to the provision of specific ~~outputs~~ of a management system (e.g. quality plan, project plan). This document provides guidance for all sizes and types of organizations and audits of varying scopes and scales, including those conducted by large audit teams, typically of larger organizations, and those by single auditors, whether in large or small organizations. This guidance should be adapted as appropriate to the scope, complexity and scale of the audit programme. This document concentrates on internal audits (first party) and audits conducted by organizations on their external providers and other external interested parties (second party). This document can also be useful for external audits conducted for purposes other than third party management system certification. ISO/IEC 17021-1 provides requirements for auditing management systems for third party certification; this document can provide useful additional guidance (see Table 1).	**This document provides guidance which can be applied to audit** against a range of audit criteria (separately or in combination) including, but not limited to: — requirements **specified** in one or more management system standards; — policies, **processes** and requirements specified by **the organization or other** relevant interested parties; — statutory and regulatory requirements; — one or more management system processes defined by the organization **and/**or other parties; — management system plan(s) relating to the provision of specific **results** of a management system (e.g. quality plan, project plan). This document provides guidance for all organizations **regardless** of their sizes and types and audits of varying scopes **and scales, including** those conducted by large audit teams, typically of larger organizations, and those by single auditors, whether in large or small organizations. This guidance should be adapted as appropriate to the scope, complexity and scale of the audit programme. This document concentrates on internal audits (first party) and audits conducted by organizations on their external providers and other external interested parties (second party). This document can also be useful for external audits conducted for purposes other than third party management system certification. ISO/IEC 17021-1 provides requirements for auditing management systems for third party certification; **however**, this document can provide useful additional guidance (see Table 1).

<table>
<tr><th>ISO 19011:2018</th><th>ISO 19011:2026</th></tr>
<tr><td>
Table 1 — Different types of audits
<table>
<tr><th>1st party audit</th><th>2nd party audit</th><th>3rd party audit</th></tr>
<tr><td>Internal audit</td><td>External provider audit</td><td>Certification and/or accreditation audit</td></tr>
<tr><td></td><td>Other external interested party audit</td><td>Statutory, regulatory and similar audit</td></tr>
</table>
</td><td>
Table 1 — Different types of audits
<table>
<tr><th>First party</th><th>Second party</th><th>Third party</th></tr>
<tr><td>Internal audit</td><td>External provider audit</td><td>Certification audit or accreditation assessment</td></tr>
<tr><td></td><td>Audit by the external interested party of an organization</td><td>Statutory, regulatory and similar audit</td></tr>
</table>
</td></tr>
<tr><td>This document is intended to apply to a broad range of potential users, including auditors, organizations implementing management systems and organizations needing to conduct management system audits for contractual or regulatory reasons. ~~Users of this document can, however, apply this guidance in developing their own audit-related requirements.~~
The guidance in this document can also be used for the purpose of self-declaration and can be useful to organizations involved in ~~auditor~~ training or personnel certification.

…
~~This document provides guidance on the management of an audit programme, on the planning and conducting of management system audits, as well as on the competence and evaluation of an auditor and an audit team.~~</td><td>ISO/IEC TS 17012 addresses the growing need for remote auditing methods. Its aim is to provide guidance on implementing remote auditing methods effectively while supporting the general principles of auditing as outlined in this document.
This document is intended to apply to a broad range of potential users, including auditors, organizations implementing management systems and organizations needing to conduct management system audits for contractual or regulatory reasons. The guidance in this document can be applied to users in developing their own audit-related requirements.
The guidance in this document can also be used for the purpose of self-declaration and can be useful to organizations involved in the training, qualification and certification of persons, participating in the audit programme.
…</td></tr>
<tr><td>1 Scope
This document ~~provides~~ guidance on auditing management systems, including the principles of auditing, managing an audit programme and conducting management system audits, as well as guidance on the evaluation of competence of individuals involved in the audit process. These ~~activities~~ include the individual(s) managing the audit programme, auditors and audit teams.
It is applicable to all organizations that need to plan and conduct ~~internal or external~~ audits of management systems or manage an audit programme.</td><td>1 Scope
This document gives guidance on auditing management systems, including the principles of auditing, managing an audit programme and conducting management system audits, as well as guidance on the evaluation of competence of individuals involved in the audit process. These individuals include those managing the audit programme, auditors and audit teams.

It is applicable to all organizations that need to plan and conduct audits of management systems or manage an audit programme.</td></tr>
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The application of this document to other types of audits is possible, provided that special consideration is given to the specific competence needed.	The application of this document to other types of audits is possible, provided that special consideration is given to the specific competence needed **and the objectives to be achieved**.
2 Normative references …	**2 Normative references** **…**
3 Terms and definitions … **3.1** **audit** … Note 2 to entry: External audits include those generally called second and third party audits. Second party audits are conducted by parties having an interest in the organization, such as customers, or by other individuals on their behalf. Third party audits are conducted by independent auditing organizations, such as those providing certification/registration of conformity or governmental agencies. [SOURCE: ~~**ISO 9000:2015, 3.13.1, modified — Notes to entry have been modified**~~] **3.2** **combined audit** … ~~**Note 1 to entry: When two or more discipline-specific management systems are integrated into a single management system this is known as an integrated management system.**~~ [SOURCE: ISO 9000:2015, 3.13.2, modified] **3.3** **joint audit** …	**3 Terms and definitions** … **3.1** **audit** … Note 2 to entry: External audits include those generally called second and third party audits. Second party audits are conducted by parties having an interest in the organization, such as customers, or by other individuals on their behalf. Third party audits are conducted by independent auditing organizations, such as those providing certification/registration of conformity or governmental agencies **and regulatory authorities**. [SOURCE: **ISO 9000:2026, 3.12.1, modified — "documented" and "objective" added to the definition. Notes to entry replaced**] **3.2** **combined audit** … [SOURCE: ISO 9000:2026, 3.12.2, modified **— Notes 1 to entry deleted**] **3.3** **joint audit** … **3.4** **remote auditing method** **method used for conducting audit activities from any place other than the**

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	location of the *auditee* (3.14) **Note 1 to entry: Remote auditing methods can be used in combination with on-site methods to achieve a full and *effective audit* (3.1).** **Note 2 to entry: Remote auditing methods can be used for virtual locations, i.e. where an organization performs work or provides a service using an online environment, enabling individuals to execute processes (3.25) irrespective of physical locations.** **Note 3 to entry: Remote auditing methods can be used by the *auditor* (3.16) at one site of the auditee to audit another site.** **[SOURCE: ISO/IEC TS 17012:2024, 3.1]**
3.4 **audit programme** … ~~**[SOURCE: ISO 9000:2015, 3.13.4, modified — wording has been added to the definition]**~~	**3.5** **audit programme** …
3.5 **audit scope** … ~~**Note 2 to entry: A virtual location is where an organization performs work or provides a service using an on-line environment allowing individuals irrespective of physical locations to execute processes.**~~ ~~**[SOURCE: ISO 9000:2015, 3.13.5, modified — Note 1 to entry has been modified, Note 2 to entry has been added]**~~	**3.6** **audit scope** …
3.6 **audit plan** … ~~**[SOURCE: ISO 9000:2015, 3.13.6]**~~	**3.7** **audit plan** …
3.7 **audit criteria** … ~~**[SOURCE: ISO 9000:2015, 3.13.7, modified — the definition has been changed and Notes to entry 1 and 2 have been added]**~~	**3.8** **audit criteria**

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3.8 **objective evidence** … ~~**Note 2 to entry: Objective evidence for the purpose of the audit (3.1) generally consists of records, statements of fact, or other information which are relevant to the audit criteria (3.7) and verifiable.**~~ [SOURCE: ISO 9000:2015, 3.8.~~**3**~~]	**3.9** **objective evidence** … [SOURCE: ISO 9000:2026, 3.8.**6**, **modified — Notes 1 to entry deleted**]
3.9 **audit evidence** … ~~**[SOURCE: ISO 9000:2015, 3.13.8]**~~	**3.10** **audit evidence** …
3.10 **audit findings** … Note 3 to entry: ~~**In English**~~ if the audit criteria are selected from statutory requirements or regulatory requirements, the audit finding is termed compliance or non-compliance. ~~**[SOURCE: ISO 9000:2015, 3.13.9, modified — Notes to entry 2 and 3 have been modified]**~~	**3.11** **audit findings** … Note 3 to entry: If the audit criteria are selected from statutory requirements or regulatory requirements, the audit finding is termed compliance or non-compliance.
3.11 **audit conclusion** … ~~**[SOURCE: ISO 9000:2015, 3.13.10]**~~	**3.12** **audit conclusion** …
3.12 **audit client** … Note 1 to entry: In the case of internal audit, the audit client can also be the auditee (3.13) or the individual(s) managing the audit programme. Requests for external audit can come from sources such as ~~**regulators**~~, contracting parties or potential or existing clients. ~~**[SOURCE: ISO 9000:2015, 3.13.11, modified — Note 1 to entry has been added]**~~	**3.13** **audit client** … Note 1 to entry: In the case of internal audit, the audit client can also be the auditee (3.13) or the individual(s) managing the audit programme. Requests for external audit can come from sources such as **regulatory authorities**, contracting parties or potential or existing clients. **[SOURCE: ISO 9000:2026, 3.12.4, modified — Note 1 to entry added]**

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3.13 **auditee** … ~~**[SOURCE: ISO 9000:2015, 3.13.12, modified]**~~	**3.14** **auditee** …
3.14 **audit team** … ~~**[SOURCE: ISO 9000:2015, 3.13.14]**~~	**3.15** **audit team** …
3.15 **auditor** … ~~**[SOURCE: ISO 9000:2015, 3.13.15]**~~	**3.16** **auditor**
3.16 **technical expert** … ~~**[SOURCE: ISO 9000:2015, 3.13.16, modified — Notes to entry 1 and 2 have been modified]**~~	**3.17** **technical expert** …
3.17 **observer** … ~~**[SOURCE: ISO 9000:2015, 3.13.17, modified]**~~	**3.18** **observer** …
3.18 **management system** set of interrelated or interacting elements of an organization to establish policies and objectives, ~~**and**~~ processes (3.24) to achieve those objectives … ~~**[SOURCE: ISO 9000:2015, 3.5.3, modified — Note 4 to entry has been deleted]**~~	**3.19** **management system** set of interrelated or interacting elements of an organization to establish policies and objectives, **as well as** processes (3.24) to achieve those objectives … **[SOURCE: ISO 9000:2026, 3.4.2, modified — Examples added to Note 1 to entry. Note 4 to entry expanded. Notes 3 and 4 to entry deleted]**
3.19 **risk** … Note 3 to entry: Risk is often characterized by reference to potential events ~~**(as defined in ISO Guide 73:2009, 3.5.1.3)**~~ and consequences ~~**(as defined**	**3.20** **risk** … Note 3 to entry: Risk is often characterized by reference to potential events and consequences or a combination of these.

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~~in ISO Guide 73:2009, 3.6.1.3),~~ or a combination of these. Note 4 to entry: Risk is often expressed in terms of a combination of the consequences of an event (including changes in circumstances) and the associated likelihood ~~(as defined in ISO Guide 73:2009, 3.6.1.1)~~ of occurrence. ~~[SOURCE: ISO 9000:2015, 3.7.9, modified — Notes to entry 5 and 6 have been deleted]~~	Note 4 to entry: Risk is often expressed in terms of a combination of the consequences of an event (including changes in circumstances) and the associated likelihood of occurrence. **[SOURCE: ISO 9000:2026, 3.7.2, modified — Note 5 to entry deleted]**
3.20 **conformity** … [SOURCE: ISO 9000:20~~15~~, 3.6.11, modified — Note 1 to entry ~~has been~~ deleted]	**3.21** **conformity** … [SOURCE: ISO 9000:20**26**, 3.6.11, modified — Note 1 to entry deleted]
3.21 **nonconformity** … ~~[SOURCE: ISO 9000:2015, 3.6.9, modified — Note 1 to entry has been deleted]~~	**3.22** **nonconformity** … **[SOURCE: ISO 9000:2026, 3.5.3]**
3.22 **competence** … ~~[SOURCE: ISO 9000:2015, 3.10.4, modified — Notes to entry have been deleted]~~	**3.23** **competence** … **[SOURCE: ISO 9000:2026, 3.10.6]**
3.23 **requirement** … ~~[SOURCE: ISO 9000:2015, 3.6.4, modified — Notes to entry 3, 4, 5 and 6 have been deleted]~~	**3.24** **requirement** … **[SOURCE: ISO 9000:2026, 3.5.1, modified — Notes 3, 4 and 5 to entry deleted]**
3.24 **process** … ~~[SOURCE: ISO 9000:2015, 3.4.1, modified — Notes to entry have been deleted]~~	**3.25** **process** … **[SOURCE: ISO 9000:2026, 3.3.1, modified — “or transforms” deleted and “intended” added in the definition. Notes to entry deleted]**

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3.25 **performance** … Note 2 to entry: Performance can relate to ~~**the management of**~~ activities, processes (3.24), products, services, systems or organizations. ~~**[SOURCE: ISO 9000:2015, 3.7.8, modified — Note 3 to entry has been deleted]**~~ **3.26** **effectiveness** … extent to which planned activities are realized and planned results achieved ~~**[SOURCE: ISO 9000:2015, 3.7.11, modified — Note 1 to entry has been deleted]**~~	**3.26** **performance** … Note 2 to entry: Performance can relate to managing activities, processes (3.25), products, services, systems or organizations. **[SOURCE: ISO 9000:2026, 3.7.3]** **3.27** **effectiveness** … extent to which planned activities are realized and planned results **are** achieved **[SOURCE: ISO 9000:2026, 3.7.17]**
4 Principles of auditing Auditing is characterized by reliance on a number of principles. These principles should help to make the audit an effective and reliable tool in support of management policies and controls, by providing information on which an organization can act in order to improve its performance. Adherence to these principles is ~~**a prerequisite for providing**~~ audit conclusions that are relevant and sufficient, and for enabling auditors, working independently from one another, to reach similar conclusions in similar circumstances. The guidance given in Clauses 5 to 7 is based on the seven principles outlined ~~**below**~~. a) Integrity: … b) Fair presentation: … c) Due professional care: the application of diligence and judgement in auditing	**4 Principles of auditing** **4.1 General** Auditing is characterized by reliance on a number of principles. These principles should help to make the audit an effective and reliable tool in support of management policies and controls, by providing information on which an organization can act in order to improve its performance. Adherence to these principles is **fundamental to provide** audit conclusions that are relevant and sufficient, and for enabling auditors, working independently from one another, to reach similar conclusions in similar circumstances. The guidance given in Clauses 5 to 7 is based on the seven principles outlined **in 4.2 – 4.8**. **4.2 Integrity** … **4.3 Fair presentation** … **4.4 Due professional care** Due professional care **is** the application of diligence and judgement in auditing **activities**.

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Auditors should exercise due care ~~in accordance with~~ the importance of the task they perform and the confidence placed in them by the audit client and other interested parties. An important factor in carrying out their work with due professional care is having the ability to make reasoned judgements in all audit situations	Auditors should exercise due care **irrespective of** the importance of the task they perform and the confidence placed in them by the audit client and other interested parties. An important factor in carrying out their work with due professional care is having the ability to make reasoned judgements in all audit situations
d) Confidentiality: security of information	**4.5 Confidentiality**
Auditors should exercise discretion in the use and protection of information acquired in the course of their ~~duties~~. Audit information should not be used inappropriately for personal gain by the auditor or the audit client, or in a manner detrimental to the legitimate interests of the auditee. This ~~concept~~ includes the proper handling of sensitive or confidential information …	Confidentiality **is** security **and privacy** of information Auditors should exercise discretion in the use and protection of information acquired in the course of their **auditing activities**. Audit information should not be used inappropriately for personal gain by the auditor or the audit client, or in a manner detrimental to the legitimate interests of the auditee. This **principle** includes the proper handling of sensitive or confidential information
e) Independence: …	**4.6 Independence**
Auditors should be independent of the activity being audited wherever practicable, and should in all cases act in a manner that is free from bias and conflict of interest. ~~For internal audits, auditors should be independent from the function being audited if practicable~~. Auditors should maintain objectivity throughout the audit process to ensure that the audit findings and conclusions are based only on the audit evidence.	Auditors should be independent of the activity being audited wherever practicable, and should in all cases act in a manner that is free from bias and conflict of interest. Auditors should maintain objectivity throughout the audit process to ensure that the audit findings and conclusions are based only on the audit evidence.
~~For small organizations, it may~~ not be possible for internal auditors to be ~~fully~~ independent of the activity being audited, but every effort should be made to remove bias and encourage objectivity.	**When it is** not possible for internal auditors to be independent of the activity being audited every effort should be made to remove bias and encourage objectivity.
f) Evidence-based approach:	**4.7 Evidence-based approach**
…	…
Audit evidence should be verifiable. It should ~~in general~~ be based on samples of the information available, since an audit is conducted during a ~~finite period of time~~ and with finite resources. An appropriate use of sampling should be applied, since this is closely related to the confidence that can be placed in the audit conclusions.	Audit evidence should be verifiable. It should be based on samples of the information available, since an audit is conducted during a **specified duration** and with finite resources. An appropriate use of sampling should be applied, since this is closely related to the confidence that can be placed in the audit conclusions
g) Risk-based approach:	**4.8 Risk-based approach**
…	…
The risk-based approach should substantively influence the planning, conducting and reporting of audits in order to ensure that audits are focused	The risk-based approach should substantively influence the planning **and implementation of the audit programme**, and the planning, conducting and

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on matters that are significant for the audit client, and for achieving the audit programme objectives.	reporting of audits in order to ensure that audits are focused on matters that are significant for the audit client, and for achieving the audit programme objectives.
5 Managing an audit programme **5.1 General** An audit programme should be established ~~**which**~~ can include audits addressing one or more management system standards or other requirements, conducted either separately or in combination (combined audit). The extent of an audit programme should be based on the size and nature of the auditee, as well as on the ~~**nature,**~~ functionality, complexity, the type of risks and opportunities, and the level of maturity of the management system(s) to be audited. The functionality of the management system can be even more complex when ~~**most of the**~~ important functions are ~~**out**~~sourced ~~**and managed under the leadership of other organizations**~~. Particular attention needs to be paid to where the most important decisions are made and what constitutes the top management of the management system. ~~**In the case of multiple locations/sites (e.g. different countries), or where important functions are outsourced and managed under the leadership of another organization, particular attention should be paid to the design, planning and validation of the audit programme.**~~ ~~**In the case of smaller or less complex organizations**~~ the audit programme ~~**can**~~ be scaled ~~**appropriately**~~ In order to understand the context of the auditee, the audit programme should take into account the ~~**auditee's**~~: — … — … ~~**The planning of internal audit programmes and, in some cases programmes for auditing external providers, can be arranged to contribute to other objectives of the organization**~~	**5 Managing an audit programme** **5.1 General** An audit programme should be established. **It** can include audits addressing one or more management system standards or other requirements, conducted either separately or in combination (combined audit). The extent of an audit programme should be based on the size and nature of the auditee, as well as on the functionality, complexity, the type of risks and opportunities, **the scope**, and the level of maturity of the management system(s) to be audited. **The functionality of the management system can be even more complex in the case of multiple locations or when important functions are sourced externally.** **Particular attention needs to be paid to where the most important decisions are made and what constitutes the top management of the management system.** **The audit programme should be scaled in accordance with the size and complexity of the organization** In order to understand the context of the auditee, the audit programme should take into account the **organization's**: — … — **application of technology such as digital tools** — …

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~~**The individual(s) managing the audit programme should ensure the integrity of the audit is maintained and that there is not undue influence exerted over the audit.**~~	
Audit priority should be given to allocating resources and methods to matters in a management system with higher inherent risk and lower level of performance.	**When** allocating resources and methods **to the audit programme** priority should be given to matters in a management system with higher inherent risk and lower level of performance.
Competent individuals should be assigned to manage the audit programme	Competent individuals should be assigned to manage the audit programme **(see 5.4.2)**
The audit programme should include information and identify resources to enable the audits to be conducted effectively **and efficiently** within the specified time frames. The information should include:	The audit programme should include information and identify resources to enable the audits to be conducted effectively within the specified time frames. The information should include:
a) – f) …	a) – f) …
g) audit methods to be employed	g) audit methods to be employed**, including remote auditing methods (see Clause A.16)**
h) criteria for selecting audit team ~~**members**~~	h) criteria for selecting audit team **(audit team leader, auditors and, if need, technical experts)**
	i) criteria for participation of observers, where relevant
	j) the organization's context based on external and internal issues
i) relevant documented information	k) relevant documented information
Some of this information ~~**may**~~ not ~~**be**~~ available until more detailed audit planning is complete	Some of this information **is not always** available until more detailed audit planning is complete
The implementation of the audit programme should be monitored and ~~**measured**~~ on an ongoing basis (see 5.6) to ensure its objectives have been achieved. The audit programme should be reviewed in order to ~~**identify**~~ needs for changes and possible opportunities for improvements (see 5.7).	The implementation of the audit programme should be monitored and **assessed** on an ongoing basis (see 5.6) to ensure its **audit programme** objectives have been achieved. The audit programme should be reviewed in order to **determine the need** for changes and possible opportunities for improvements (see 5.7).
…	…
Figure 1 illustrates the process flow for the management of an audit programme	Figure 1 illustrates the process flow for the management of an audit programme
NOTE 1 …	NOTE 1 …
NOTE 2…	NOTE 2…
	NOTE 3 Conducting the audit follow-up (see 6.7) is not always applicable, as illustrated by the dashed lines

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5.2 Establishing audit programme objectives The audit client should ensure that the audit programme objectives are established to direct the planning and conducting of audits and should ensure the audit programme is implemented effectively. Audit programme objectives should be consistent with the audit client's strategic direction and support management system policy and objectives. … c) management system requirements d) need for evaluation of ~~external providers~~ e) auditee's level of performance and level of maturity of the management system(s), as reflected in relevant performance indicators ~~(e.g. KPIs)~~, the occurrence of nonconformities or incidents or complaints from interested parties f) – g) … … — identify opportunities for the improvement of a management system and its performance; — … — ~~conform~~ to all relevant requirements, e.g. statutory and regulatory requirements, compliance commitments, requirements for certification to a management system standard — ~~obtain and maintain~~ confidence in the capability of an ~~external provider~~ — …	**5.2 Establishing audit programme objectives** The audit client should ensure that the audit programme objectives are established to direct the planning and conducting of audits and should ensure the audit programme is implemented effectively. Audit programme objectives should be consistent with the audit client's strategic direction, **its context** and support management system **policies** and objectives. … c) management system requirements**, including differing specific requirements covered during a combined audit** d) need for evaluation of **organizations that are part of the supply chain** e) auditee's level of performance and level of maturity of the management system(s), as reflected in relevant performance indicators, the occurrence of nonconformities or incidents or complaints from interested parties f) – g) … … — **identifying** opportunities for the improvement of a management system and its performance; — … — **determining of conformance** to all relevant requirements (e.g. statutory and regulatory requirements, compliance commitments, requirements for certification to a management system standard) — establishing the level of confidence in the capability of an **organizations in the supply chain** — …
5.3 Determining and evaluating audit programme risks and opportunities … a) planning, e.g. failure to set relevant audit objectives and determine the extent, number, duration, locations and schedule of the audits b) resources, e.g. allowing insufficient time, equipment and/or training for developing the audit programme or conducting an audit	**5.3 Determining and evaluating audit programme risks and opportunities** … (немного слова переставили только) a) planning, e.g. failure to set relevant **and appropriate** audit objectives and determine the extent, number, duration, locations and schedule of the audits b) resources (e.g. allowing insufficient time, equipment and/or training for developing the audit programme or conducting an audit; **lack of competent auditors; loss of auditors or availability of auditors**)

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c) selection of the audit team, e.g. insufficient overall competence to conduct audits effectively	c) selection of the audit team (e.g. insufficient overall competence to conduct audits effectively, **lack of independence and impartiality of the auditors**) **d) selection of the audit method (e.g. on-site, remote, taking into account the capability of the selected method to achieve the defined audit objective))see Clause A.1, A.15 and A.16)**
d) communication, e.g. ineffective ~~**external/internal**~~ communication processes/channels	e) communication (e.g. ineffective communication processes/channels)
e) implementation, e.g. ineffective coordination of the audits within the audit programme, or not considering information security and confidentiality	f) implementation (e.g. ineffective coordination of the audits within the audit programme, **not conducting the audit in accordance with the audit programme** or not considering information security and confidentiality)
f) control of documented information, e.g. ineffective determination of the necessary documented information required by auditors and relevant interested parties, failure to adequately protect audit records ~~**to demonstrate audit programme effectiveness**~~	g) control of documented information (e.g. ineffective determination of the necessary documented information required by auditors and relevant interested parties, failure to adequately protect audit records)
g) …	h) … **i) sponsorship (e.g. failure to engage leadership to enable an effective audit programme implementation)**
h) availability and cooperation of auditee and availability of evidence to be sampled	j) availability and cooperation of auditee and availability of evidence to be sampled **k) security of information communication technology methods (e.g. ineffective or unsecured platform selection)**
… — minimizing time and distances ~~**travelling to site**~~ — matching ~~**the level of**~~ competence ~~**of**~~ the audit team to the level ~~**of competence needed**~~ to achieve the audit objectives — ~~**aligning audit dates with the availability of auditee's key staff**~~	… — minimizing time and distances **for the travel to location** — matching the audit team's competence to the level required to achieve the audit objectives — **selecting the audit method to be used to align with the capability and availability of information and communication technologies**
5.4 Establishing the audit programme **5.4.1 Roles and responsibilities of the individual(s) managing the audit programme** …	**5.4 Establishing the audit programme** **5.4.1 Roles and responsibilities of the individual(s) managing the audit programme** … **a) ensure that the integrity of the audit programme is maintained and that there is no undue influence exerted over the audit programme**

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a) – c) … d) establish all relevant processes including ~~processes~~ for: — the coordination and scheduling of all audits within the audit programme; — the ~~establishment of~~ audit objectives, scope(s) and criteria of the audits, ~~determining~~ audit methods and selecting the audit team; — ~~evaluating auditors~~; — the ~~establishment of~~ external and internal communication ~~processes~~, as appropriate; — … e) – h) … …	b) – d) … e) establish all relevant processes including for: 2) the coordination and scheduling of all audits within the audit programme 1) the audit objectives, scope(s) and criteria of the audits, **determination** audit methods and selecting the audit team 3) **the evaluation of auditor(s) competence** 4) the external and internal communications, as appropriate 5) – 7)… f) – i) … …
5.4.2 Competence of individual(s) managing audit programme The individual(s) managing the audit programme should have the necessary competence to manage the programme ~~and its associated risks and opportunities and external and internal issues~~ effectively ~~and efficiently~~, including knowledge of: a) – d) … …	**5.4.2 Competence of individual(s) managing audit programme** The individual(s) managing the audit programme should have the necessary competence to manage the programme effectively, including knowledge of: a) – d) … …
The individual(s) managing the audit programme should engage in appropriate continual development activities to maintain the necessary competence to manage the audit programme	The individual(s) managing the audit programme should engage in appropriate continual **professional** development activities to maintain the necessary competence to manage the audit programme
5.4.3 Establishing extent of audit programme The individual(s) managing the audit programme should determine the ~~extent~~ of the audit programme. This can vary depending on the information provided by the auditee regarding its context (see 5.3). NOTE In certain cases, depending on the auditee's structure or its activities, the audit programme ~~might~~ only consist of a single audit ~~(e.g. a small project or organization)~~.	**5.4.3 Establishing extent of audit programme** The individual(s) managing the audit programme should determine the **scope** of the audit programme. This can vary depending on the information provided by **the audit client** or the auditee regarding its context (see 5.3). NOTE In certain cases, depending on the auditee's structure or its activities, the audit programme only consists of a single audit.
Other factors impacting the ~~extent~~ of an audit programme can include the following: a) … b) the management system standards ~~or other applicable criteria~~ c) – j) …	Other factors impacting the **scope** of an audit programme can include the following: a) … b) the management system standards c) – j) … (в «d» только убрали «those»)

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k) availability of information and communication technologies to support audit activities, in particular the use of remote audit methods (see A.16)	k) availability of information and communication technologies **(e.g. adequate network bandwidth, computer and network hardware and software)** to support audit activities, in particular the use of remote audit methods (see A.16)
l) the occurrence of internal and external events, ~~**such as**~~ nonconformities of products or service, information security ~~**leaks**~~, health and safety incidents, ~~**criminal acts**~~ or environmental incidents	l) the occurrence of external and internal events **(e.g. nonconformities of products or services, or incidents impacting information security, health and safety of environment)**
m) …	m) …
5.4.4 Determining audit programme resources	**5.4.4 Determining audit programme resources**
…	…
a) – b) …	a) – b) …
c) the individual and overall availability of auditors and technical experts having competence appropriate to the particular audit programme objectives	c) the individual and overall availability of auditors and technical experts having competence appropriate to the particular audit programme objectives **(e.g. including interpreters)**
d) – e) …	d) – e) …
f) the impact of different time zones	f) the impact of different time zones **and languages**
g) – i)…	g) – i) … (в «g» удалили одно слово «remote»)
j) requirements related to the facility, including any security clearances and equipment (e.g. background checks, personal protective equipment, ability to wear ~~**clean room**~~ attire).	j) requirements related to the facility, including any security clearances and equipment (e.g. background checks, personal protective equipment, ability to wear **industry appropriate** attire).
5.5 Implementing audit programme	**5.5 Implementing audit programme**
5.5.1 General	**5.5.1 General**
Once the audit programme has been established (see 5.4.3) and related resources have been determined (see 5.4.4) ~~**it is necessary to implement**~~ the operational planning and the coordination of all the activities within the programme	Once the audit programme has been established (see 5.4.3) and related resources have been determined (see 5.4.4) the operational planning and the coordination of all the activities within the programme **should be implemented**
…	…
a) – f) …	a) – f) …
g) ensure ~~**the conduct of audits**~~ in accordance with the audit programme, managing ~~**all**~~ operational risks, opportunities and issues ~~**(i.e. unexpected events)**~~, as they arise during the deployment of the programme	g) ensure **that audits are conducted** in accordance with the audit programme, managing operational risks, opportunities and issues, as they arise during the deployment of the programme
h) – j) …	h) – j) …

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5.5.2 Defining the objectives, scope and criteria for an individual audit … a) –c) … d) ~~**identification of**~~ opportunities for ~~**potential**~~ improvement of the management system e) – f) … … The audit criteria are used as a reference against which conformity is determined. These ~~**may**~~ include one or more of the following: applicable policies, processes, procedures, performance criteria including objectives, statutory and regulatory requirements, management system requirements, information regarding the context and the risks and opportunities as determined by the ~~**auditee**~~ (including relevant external/internal interested parties requirements), sector codes of conduct or other planned arrangements. … When more than one discipline is being audited at the same time it is important that the audit objectives, scope and criteria are consistent with the relevant audit programmes for each discipline. Some disciplines can have a scope that ~~**reflects**~~ the whole organization and others can have a scope that ~~**reflects**~~ a subset of the whole organization **5.5.3 Selecting and determining audit methods** … Where two or more auditing organizations conduct a joint audit of the same auditee, the individuals managing the different audit programmes should agree on the audit methods and consider implications for resourcing and planning the audit. If an auditee operates two or more management systems of different disciplines, combined audits ~~**may**~~ be included in the audit programme	**5.5.2 Defining the objectives, scope and criteria for an individual audit** … (только заменили «may» на «can») a) –c) … d) finding opportunities for improvement of the management system e) – f) … **g) consideration of any sector-specific management system auditing standards** … The audit criteria are used as a reference against which conformity is determined. These **can** include one or more of the following: applicable policies, processes, procedures, performance criteria including objectives, statutory and regulatory requirements, management system requirements, information regarding the context and the risks and opportunities as determined by the **audit client** (including relevant external/internal interested parties requirements), sector codes of conduct or other planned arrangements. … When more than one discipline is being audited at the same time it is important that the audit objectives, scope and criteria are consistent with the relevant audit programmes for each discipline. Some disciplines can have a scope that **covers** the whole organization and others can have a scope that **covers** a subset of the whole organization **5.5.3 Selecting and determining audit methods** … (во втором абзаце заменили «among others» на «among other things») Where two or more auditing organizations conduct a joint audit of the same auditee, the individuals managing the different audit programmes should agree on the audit methods and consider implications for resourcing and planning the audit, **including the impact on the organization**. If an auditee operates two or more management systems of different disciplines, combined audits **can** be included in the audit programme. **Annex A provides additional guidance on audit methods. The methods can include interviews, the use of checklists and questionnaires,**

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	document review, sampling, observing work, analysing data and on-site review.
5.5.4 Selecting audit team members	**5.5.4 Selecting audit team members**
…	…
To ~~assure~~ the overall competence of the audit team, the following steps should be performed:	To **ensure** the overall competence of the audit team, the following steps should be performed:
…	…
a) ~~**the overall competence of the audit team needed to achieve audit objectives, taking into account audit scope and criteria**~~	a) **Determination of the competence needed to achieve the objectives of the audit**
b) - d) …	b) - d) … (с мелкими правками)
e) ~~**ensuring objectivity and impartiality to avoid any conflict of interest of the audit process**~~	e) **The audit process is carried out in on objective and impartial manner**
f) …	f) …
g) the relevant external/internal issues, such as the language of the audit, and the auditee's social and cultural characteristics. These issues may be addressed either by the auditor's own skills or through the support of a technical expert, ~~**also considering the need for interpreters**~~	g) The relevant external/internal issues, such as the language of the audit, and the auditee's social and cultural characteristics. These issues may be addressed either by the auditor's own skills or through the support of a technical expert. **There can be a need for an interpreter**
h) type and complexity of the processes to be audited	h) The type and complexity of the **audit (e.g. time zones, number of locations,** processes to be audited)
	i) Travel permissions (e.g. security clearances, health permits, visas, as applicable)
…	…
If the necessary competence is not covered by the auditors in the audit team, technical experts with ~~**additional**~~ competence should be made available to support the team	If the necessary competence is not covered by the auditors in the audit team, technical experts with **complementary** competence should be made available to support the team
…	… (заменили «may» на «can»)
5.5.5 Assigning responsibility for an individual audit to the audit team leader	**5.5.5 Assigning responsibility for an individual audit to the audit team leader**
…	…
— audit ~~**reporting output**~~ as required and to whom ~~**it is**~~ to be distributed	— audit **conclusions** required and to whom **they are** to be distributed
…	…
— requirements for travel or access to remote ~~**sites**~~	— requirements for travel or access to remote **locations**
— any security and authorization requirements	— any **confidentiality**, security, **access** and authorization requirements

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… **5.5.6 Managing audit programme results** … a) – c) … d) distribution of audit reports to relevant ~~**interested parties**~~ e) … The individual managing the audit programme should consider, where appropriate: — communicating audit ~~**results**~~ and ~~**best**~~ practices to other areas of the organization, ~~**and**~~ ~~**— the implications for other processes**~~. **5.5.7 Managing and maintaining audit programme records** The individual(s) managing the audit programme should ensure that audit records are generated, managed and ~~**maintained**~~ to demonstrate the implementation of the audit programme. Processes should be established to ensure that any information security and confidentiality needs associated with the audit records are addressed … a) … b) … — … — ~~**objective**~~ audit evidence and findings — nonconformity reports — … — … c) … …	… (в одном месте заменили «actions» на «activities» и добавили «**audit** team leader») **5.5.6 Managing audit programme results** … a) – c) … d) distribution of audit reports to relevant **previously determined** parties e) … The individual managing the audit programme should consider, where appropriate, communicating the audit **conclusions** and **good** practices to other areas of the organization. **5.5.7 Managing and maintaining audit programme records** The individual(s) managing the audit programme should ensure that audit records are generated, managed and **retained** to demonstrate the implementation of the audit programme. Processes should be established to ensure that any information security and confidentiality needs associated with the audit records are addressed. … a) … (маркеры в списке заменены на цифры) b) … 1) … 2) audit evidence and **audit** findings **3) relevant feedback from the auditee, auditor(s) and interested parties** 4) nonconformity reports 5) … 6) … c) … …
5.6 Monitoring audit programme … … — ~~**external providers**~~ …	**5.6 Monitoring audit programme** … (в «a» добавлено «**audit** schedules», в «e» исключено «whole») … (в четвёртом перечислении «scope» заменён на «extent») — **organizations that are part of the supply chain** …

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5.7 Reviewing and improving audit programme … — ~~**application**~~ of changes to the audit programme if necessary … — reporting of the results of the audit programme and review with the audit client and relevant interested parties, as appropriate …	**5.7 Reviewing and improving audit programme** … — **implementation** of changes to the audit programme if necessary … — reporting of the results of the audit programme and review **of them** with the audit client and relevant interested parties, as appropriate …
6 Conducting an audit **6.1 General** …	**6 Conducting an audit** **6.1 General** …
6.2 Initiating audit **6.2.1 General** … **6.2.2 Establishing contact with auditee** The audit team leader should ensure that contact is made with the auditee to: a) – d) … e) ~~**determine**~~ applicable statutory and regulatory requirements and other requirements relevant to the activities, processes, products and services of the auditee f) confirm the agreement with the auditee regarding the extent of the disclosure and the treatment of confidential information g) make arrangements for the audit including the ~~**schedule**~~ h) determine any location-specific arrangements for access, health and safety, security, confidentiality or other i) – k) … **6.2.3 Determining feasibility of audit** … The determination of feasibility should take into consideration factors such as ~~**the availability of**~~ the following:	**6.2 Initiating audit** **6.2.1 General** … **6.2.2 Establishing contact with auditee** The audit team leader should ensure that contact is made with the auditee **within an appropriate time frame** to: a) – d) … e) **confirm** applicable statutory and regulatory requirements and other requirements relevant to the activities, processes, products and services of the auditee f) confirm the agreement with the auditee regarding the extent of the disclosure and the treatment **(e.g. storage, transfer and release)** of confidential information g) make arrangements for the audit including the **audit plan** h) determine any location-specific arrangements for access, health and safety, security, confidentiality or other **issues** i) – k) … **6.2.3 Determining feasibility of audit** … The determination of feasibility should take into consideration factors such as the following:

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a) – c) … …	a) – c) … **d) local, regional or world events or circumstances that would affect the scheduled audit** …
6.3 Preparing audit activities **6.3.1 Performing review of documented information** The relevant management system documented information ~~**of the auditee**~~ should be reviewed ~~**in order**~~ to: — gather information to understand the auditee's operations and to prepare ~~**audit**~~ activities and applicable audit ~~**work**~~ documents (see 6.3.4), e.g. on processes, functions — establish an overview of the extent of the documented information to determine ~~**possible**~~ conformity to the audit criteria and detect possible areas of concern, such as deficiencies, omissions or conflicts The documented information should include, but not be limited to: management system documents and records, as well as previous audit reports. The review should take into account the context of the ~~**auditee's**~~ organization, including its size, nature and complexity, and its related risks and opportunities. It should also take into account the audit scope, criteria and objectives. NOTE … **6.3.2 Audit planning** **6.3.2.1 Risk-based approach to planning** The audit team leader should adopt a risk-based approach to ~~**planning**~~ the audit based on the information in the audit programme and the documented information provided by the auditee. ~~**Audit planning should consider the risks of the audit activities on the auditee's processes and provide the basis for the agreement among the audit client, audit team and the auditee regarding the conduct of the audit.**~~ Planning should facilitate the efficient scheduling and coordination of the ~~**audit**~~ activities in order to achieve the objectives effectively	**6.3 Preparing audit activities** **6.3.1 Performing review of documented information** The documented information for the relevant management system should be reviewed **by audit team member(s)** to: — gather information to understand the auditee's operations, **inherent risks** and to prepare **auditing** activities and applicable audit **working** documents (see 6.3.4) (e.g. on processes **or** functions) — establish an overview of the extent of the documented information to determine **potential** conformity to the audit criteria and detect possible areas of concern, such as deficiencies, omissions or conflicts The documented information should include, but not be limited to: management system documents and records, as well as previous audit reports. The review should take into account the context of the organization, including its size, nature and complexity, and its related risks and opportunities. It should also take into account the audit scope, criteria and objectives. NOTE … **6.3.2 Audit planning** **6.3.2.1 Risk-based approach to planning** The audit team leader should adopt a risk-based approach to **plan** the audit based on the information in the audit programme and the documented information provided by the auditee. Planning should facilitate efficient scheduling and coordination of the **auditing** activities in order to achieve the objectives effectively **Practical application of the risk-based approach can include prioritizing audit focus based on factors such as product/process complexity, customer complaints, past audit findings and changed in regulatory or**

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The amount of detail provided in the audit plan should reflect the scope and complexity of the audit~~, as well as the risk of not achieving the audit objectives~~. In planning the audit, the audit team leader should consider the following: a) – b) … c) … d) … e) … … For combined audits, particular attention should be given to the interactions between operational processes and any competing objectives and priorities of the ~~different~~ management systems.	**operational environments.** The amount of detail provided in the audit plan should reflect the scope and complexity of the audit. In planning the audit, the audit team leader should consider the following: a) – b) … d) … c) … e) … … For combined audits, particular attention should be given to the interactions between operational processes and any competing objectives and priorities of the **various** management systems **requirements**.
6.3.2.2 Audit planning details The ~~scale~~ and content of the audit planning can differ, for example, between initial and subsequent audits, as well as between internal and external audits. Audit planning should be sufficiently flexible to permit changes which can become necessary as the ~~audit~~ activities progress	**6.3.2.2 Audit planning details** **Audit planning should consider the risks of the auditing activities on the auditee's processes and provide the basis for the agreement among the audit client, the audit team and the auditee regarding the conduct of the audit**. The **scope** and content of the audit planning can differ, for example, between initial and subsequent audits, as well as between external and internal audits. Audit planning should be sufficiently flexible to permit changes which can become necessary as the **auditing** activities progress.
… a) – c) … d) the locations (physical and virtual), dates, expected time and duration of ~~audit~~ activities to be conducted, including meetings with the auditee’s management e) – h) … … — ~~the audit report topics~~; … — any specific actions to be taken to address risks to achieving the audit objectives and opportunities arising	… a) – c) … d) the locations (physical and virtual), dates, expected time and duration of **auditing** activities to be conducted, including meetings with the auditee’s management, **breaks and audit team meetings** e) – h) … … — **the expected contents of the audit report**; … — any specific actions to be taken to address risks to achieving the audit objectives — **any specific actions to be taken to address** opportunities

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… — any follow-up activities to the planned audit — coordination with other ~~audit~~ activities, in case of a joint audit. Audit plans should be presented to the auditee. Any issues with the audit plans should be resolved between the audit team leader, the auditee and, if necessary, the individual(s) managing the audit programme **6.3.3 Assigning work to audit team** … **6.3.4 Preparing documented information for audit** … a) ~~physical or digital~~ checklists b) – c) … … Documented information prepared for, and resulting from, the audit should be retained at least until audit completion, or as specified in the audit programme. Retention of documented information after audit completion is described in 6.6. Documented information created during the audit process involving confidential or proprietary information should be suitably safeguarded at all times by the audit team members.	arising … — any follow-up activities to the planned audit**, as required** — coordination with other **auditing** activities, in case of a joint audit. Audit plans should be presented to the auditee **and the audit client, as required**. Any issues with the audit plans should be resolved between the audit team leader, the auditee and, if necessary, the individual(s) managing the audit programme **6.3.3 Assigning work to audit team** … **6.3.4 Preparing documented information for audit** … a) checklists b) – c) … … Documented information prepared for, and resulting from, the audit should be retained at least until audit completion, or as specified in the audit programme. Retention of documented information after audit completion is described in 6.6. Documented information created during the audit process involving confidential or proprietary information **including images and audiovisual recordings** should be suitably safeguarded at all times by the audit team members.
6.4 Conducting audit activities **6.4.1 General** Audit activities are normally conducted in a defined sequence as indicated in Figure 1. This sequence ~~may~~ be varied to suit the circumstances of specific audits. **6.4.2 Assigning roles and responsibilities of guides and observers** Guides and observers ~~may~~ accompany the audit team with approvals from the audit team leader, audit client and/or auditee, if required. They should not	**6.4 Conducting audit activities** **6.4.1 General** Audit activities are normally conducted in a defined sequence as indicated in Figure 1. This sequence **can** be varied to suit the circumstances of specific audits. **Audit activities can be conducted concurrently and can be dependent on the result of previous audit activities** **6.4.2 Assigning roles and responsibilities of guides and observers** Guides and observers **can** accompany the audit team with approvals from the audit team leader, audit client and/or auditee, if required. They should not

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influence or interfere with the conduct of the audit. If this cannot be ~~assured~~, the audit team leader should have the right to deny observers from being present during certain audit activities.	influence or interfere with the conduct of the audit. If this cannot be **ensured**, the audit team leader should have the right to deny observers from being present during certain audit activities.
…	…
a) – e) …	a) – e) …
6.4.3 Conducting opening meeting	**6.4.3 Conducting opening meeting**
…	…
a) – c) …	a) – c) …
An opening meeting should be held with the auditee's management and, where appropriate, those responsible for the functions or processes to be audited. During the meeting, ~~an opportunity to ask~~ questions should be provided	An opening meeting should be held with the auditee's management and, where appropriate, those responsible for the functions or processes to be audited. During the meeting, **a contingency for asking** questions should be provided
…	…
~~For other audit situations, the meeting may be formal and records of attendance should be retained. The meeting should be chaired by the audit team leader.~~	For other audit situations, the meeting may be formal and records of attendance should be retained.
~~Introduction of the following should be considered, as appropriate:~~	The meeting should be chaired by the audit team leader. **Other participants, including observers, guides, technical experts and interpreters should be introduced and their roles explained**.
~~— other participants, including observers and guides, interpreters and an outline of their roles;~~	
~~— the audit methods to manage risks to the organization which may result from the presence of the audit team members~~.	
~~Confirmation of~~ the following items should be ~~considered~~, as appropriate:	The following **items** should be **confirmed or explained**, as appropriate:
— …	— …
	— the auditing methods to manage risks to the organization which can result from the presence of the audit team members
— the auditee being kept informed of audit progress during the audit	— the auditee being kept informed of audit progress during the audit
— …	— …
…	…
— the method of reporting audit findings including criteria for grading, if any	— the method of reporting audit findings including criteria for grading of nonconformities, if any
— conditions under which the audit ~~may~~ be terminated	— conditions under which the audit **can** be terminated
— …	— …
— any ~~system~~ for feedback from the auditee on the findings or conclusions	— any **plan** for feedback from the auditee on the findings or conclusions of

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of the audit, including complaints or appeals **6.4.4 Communicating during audit** During the audit, it ~~**may**~~ be necessary to make formal arrangements for communication within the audit team, as well as with the auditee, the audit client and potentially with external interested parties (e.g. ~~**regulators**~~), especially where statutory and regulatory requirements require mandatory reporting of nonconformities. The audit team should ~~**confer**~~ periodically to exchange information, assess audit progress and reassign work between the audit team members, as needed During the audit, the audit team leader should periodically communicate the progress, any significant findings and any concerns to the ~~**auditee**~~ and audit client, as appropriate. Evidence collected during the audit that suggests an immediate and significant risk should be reported without delay to the auditee and, as appropriate, to the audit client. Any concern about an issue outside the audit scope should be noted and reported to the audit team leader, for possible communication to the audit client and auditee Where the available audit evidence indicates that the audit objectives are unattainable, the audit team leader should report the reasons to the audit client and the auditee to determine appropriate action. Such action may include changes to audit planning, the audit objectives or audit scope, or termination of the audit. Any need for changes to the audit plan which may become apparent as auditing activities progress should be reviewed and accepted, as appropriate, by both the individual(s) managing the audit programme and the audit client, and presented to the auditee. **6.4.5 Audit information availability and access** … **6.4.6 Reviewing documented information while conducting audit** … — determine the conformity of the system, as far as documented, with audit criteria	the audit, including complaints or appeals **6.4.4 Communicating during audit** During the audit, it **can** be necessary to make formal arrangements for communication within the audit team, as well as with the auditee, the audit client and potentially with external interested parties (e.g. **regulatory authorities**), especially where statutory and regulatory requirements require mandatory reporting of nonconformities. The audit team should **communicate** periodically to exchange information, assess audit progress and reassign work between the audit team members, as needed During the audit, the audit team leader should periodically communicate the progress, any significant **audit** findings and any concerns to the **organization** and, as appropriate, audit client. Evidence collected during the audit that suggests an immediate and significant risk should be reported without delay to the auditee and, as appropriate, to the audit client **and the individual(s) managing the audit programme**. Any concern about an issue outside the audit scope should be noted and reported to the audit team leader, for possible communication to the audit client and auditee Where the available audit evidence indicates that the audit objectives are unattainable, the audit team leader should report the reasons to the audit client **and the auditee and the individual(s) managing the audit programme** to determine appropriate action. Such action may include changes to audit planning, the audit objectives or audit scope, or termination of the audit. Any need for changes to the audit plan which may become apparent as auditing activities progress should be reviewed and accepted, as appropriate, by both the individual(s) managing the audit programme and the audit client, and presented to the auditee. **These changes should be documented** **6.4.5 Providing access to audit information** … («may» сменили на «can») **6.4.6 Reviewing documented information while conducting audit** … — determine the conformity of the **management** system, as far as documented, with audit criteria

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…	…
The review ~~may~~ be combined with the other ~~audit~~ activities and ~~may~~ continue throughout the audit, providing this is not detrimental to the effectiveness of the conduct of the audit.	The review **can** be combined with the other **auditing** activities **(e.g. interviewing relevant auditee's personnel, observing auditee's activities)** and **can** continue throughout the audit, providing this is not detrimental to the effectiveness of the conduct of the audit.
…	…
6.4.7 Collecting and verifying information	**6.4.7 Collecting and verifying information**
…	…
Figure 2 — Overview of a typical process of collecting and verifying information	**Figure 2 — Overview of a typical process of collecting and verifying information**
…	…
6.4.8 Generating audit findings	**6.4.8 Generating audit findings**
Audit evidence should be evaluated against the audit criteria in order to determine audit findings. Audit findings can indicate conformity or nonconformity ~~with~~ audit criteria. When specified by the audit plan, individual audit findings should include conformity and good practices along with their supporting evidence, opportunities for improvement, and any recommendations to the auditee.	Audit evidence should be evaluated against the audit criteria in order to determine audit findings. Audit findings can indicate conformity or nonconformity **to** audit criteria. When specified by the audit plan, individual audit findings should include conformity **to audit criteria** and good practices **in the organization** along with their supporting evidence, opportunities for improvement, and any recommendations to the auditee **and should be recorded**.
…	…
Nonconformities can be graded depending on the context of the organization and its risks. This grading can be quantitative (e.g. 1 to 5) and qualitative (e.g. minor, major). ~~They~~ should be reviewed with the auditee in order to obtain acknowledgement that the audit evidence is accurate and that the nonconformities are understood. Every attempt should be made to resolve any diverging opinions concerning the audit evidence or findings. Unresolved issues should be recorded in the audit report.	Nonconformities can be graded depending on the context of the organization and its risks. This grading can be quantitative (e.g. 1 to 5) and qualitative (e.g. minor, major). **When nonconformities are graded the criteria used by the auditing organization should be defined and communicated**. **Nonconformities** should be reviewed with the auditee in order to obtain acknowledgement that the audit evidence is accurate and that the nonconformities are understood. Every attempt should be made to resolve any diverging opinions concerning the audit evidence or findings. Unresolved issues should be recorded in the audit report.
…	…
NOTE ~~1~~ Additional guidance on the identification and evaluation of audit findings is given in A.18.	NOTE Additional guidance on the identification and evaluation of audit findings is given in A.18.
~~**NOTE 2 Conformity or nonconformity with audit criteria related to**~~	

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~~**statutory or regulatory requirements or other requirements, is sometimes referred to as compliance or non-compliance**~~	
6.4.9 Determining audit conclusions	**6.4.9 Determining audit conclusions**
6.4.9.1 Preparation for closing meeting	**6.4.9.1 Preparation for closing meeting**
…	…
a) – c) …	a) – c) …
d) discuss audit follow-up, as applicable	d) discuss audit follow-up **activities**, as applicable
6.4.9.2 Content of audit conclusions	**6.4.9.2 Content of audit conclusions**
…	… (пункт «a» разбили на три нумерованных элемента и заменили «outcomes» на «results»)
	Caution should be used when making recommendations to avoid negative impact on impartiality of audits
6.4.10 Conducting closing meeting	**6.4.10 Conducting closing meeting**
…	…
— the audit client	— **representatives from** the audit client
…	…
For some audit situations, the meeting can be formal and minutes, including records of attendance, should be kept. In other instances~~**, e.g. internal audits,**~~ the closing meeting can be less formal and consist solely of communicating the audit findings and audit conclusions.	For some audit situations, the meeting can be formal and minutes, including records of attendance, should be kept. In other instances the closing meeting can be less formal and consist solely of communicating the audit findings and audit conclusions.
…	…
f) any related ~~**post-audit**~~ activities (e.g. implementation and review of corrective actions, addressing audit complaints, appeal process)	f) any related **follow-up** activities (e.g. implementation and review of corrective actions, addressing audit complaints, appeal process)
…	…
If specified by the audit objectives, opportunities for improvement ~~**recommendations may be presented**~~. It should be emphasized that recommendations are not binding.	If specified by the audit objectives, opportunities for improvement **can be presented as recommendations**. It should be emphasized that recommendations are not binding.
6.5 Preparing and distributing audit report	**6.5 Preparing and distributing audit report**
6.5.1 Preparing audit report	**6.5.1 Preparing audit report**
The audit team leader should report the audit conclusions in accordance with the audit programme. The audit report should provide a complete, accurate, concise and clear record of the audit, and should include or refer to the	The audit team leader should report the audit conclusions in accordance with the audit programme. The audit report should provide a complete, accurate, concise and clear record of the audit, **using specific formats when required**

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following: a) – j) … k) audits by nature are a sampling exercise; as such there is a risk that the audit evidence examined is not representative. … — any areas within the audit scope not covered including any issues of availability of evidence, resources or confidentiality, with related justifications ~~— a summary covering the audit conclusions and the main audit findings that support them;~~ — good practices identified; — agreed ~~action~~ plan follow-up, if any; … **6.5.2 Distributing audit report** …	and should include or refer to the following: a) – j) … k) **a statement that** audits by nature are a sampling exercise; as such there is a risk that the audit evidence examined is not representative. … — any areas within the audit scope not covered including any issues of availability of **audit** evidence, resources or confidentiality, with related justifications — any identified **auditee's** good practices; — follow-up **activities related to** agreed plan, if any; … **6.5.2 Distributing audit report** …
6.6 Completing audit **…** **Unless required by law,** the audit team and the individual(s) managing the audit programme should not disclose any information obtained during the audit, or the audit report, to any other party without the explicit approval of the audit client and, where appropriate, the approval of the auditee. If disclosure of the contents of an audit document is required, the audit client and auditee should be informed as soon as possible. …	**6.6 Completing audit** … The audit team and the individual(s) managing the audit programme should not disclose any information obtained during the audit, or the audit report, to any other party without the explicit approval of the audit client and, where appropriate, the approval of the auditee. If disclosure of the contents of an audit document is required **(e.g. by law)**, the audit client and auditee should be informed as soon as possible. …
6.7 Conducting audit follow-up …	**6.7 Conducting audit follow-up** …
7 Competence and evaluation of auditors **7.1 General** Confidence in the audit process and the ability to achieve its objectives depends on the competence of ~~those~~ individuals ~~who are~~ involved ~~in performing audits~~, including auditors and audit team leaders. Competence should be evaluated regularly through a process that considers personal	**7 Competence and evaluation of auditors** **7.1 General** Confidence in the audit process and the ability to achieve its objectives depends on the competence of individuals involved, including auditors and audit team leaders. Competence should be evaluated regularly through a process that considers personal behaviour and the ability to apply the

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behaviour and the ability to apply the knowledge and skills gained through education, work experience, auditor training and audit experience. This process should take into consideration the needs of the audit programme and its objectives. Some of the knowledge and skills described in 7.2.3 are common to auditors of any management system discipline; others are specific to individual management system disciplines. It is not necessary for each auditor in the audit team to have the same competence. However, the overall competence of the audit team needs to be sufficient to achieve the audit objectives. … — ongoing performance evaluation of auditors. … Auditors and audit team leaders should be evaluated against the criteria ~~set out~~ in 7.2.2 and 7.2.3 ~~as well as the criteria~~ established ~~in 7.1~~. …	knowledge and skills gained through education, work experience, auditor training and audit experience. This process should take into consideration the needs of the audit programme and its objectives. Some of the knowledge and skills described in 7.2.3 are common to auditors of any management system discipline; others are specific to individual management system disciplines. It is not necessary for each auditor in the audit team to have the same competence. However, the overall competence of the audit team needs to be sufficient to achieve the audit objectives. … — **conducting** ongoing performance evaluation of auditors. … Auditors and audit team leaders should be evaluated against the criteria established in **7.2.1**., 7.2.2 and 7.2.3. …
7.2 Determining auditor competence **7.2.1 General** In deciding the necessary competence ~~for an audit,~~ an auditor's knowledge and skills related to the following should be considered: a) the size, nature, complexity, products, services and processes of auditees; b) **the** methods for auditing; c) … d) the complexity ~~and processes~~ of the management system to be audited; e) ~~the types and levels of risks and opportunities addressed by the management system~~; f) – h) … … **7.2.2 Personal behaviour** …	**7.2 Determining auditor competence** **7.2.1 General** In determining the necessary competence **to perform or participate in** an auditor's knowledge and skills related to the following should be considered: a) the size, nature, complexity **of organization and its** products, services and processes; b) methods for auditing **including the application of emerging technology to facilitate the conducting of the audit or audit emerging technology-based process**; c) … d) the complexity of the management system**(s)** to be audited; e) **methods for evaluating risks and opportunities**; f) – h) … … **7.2.2 Personal behaviour** …

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a) - f) … g) ~~tenacious~~, i.e. persistent and focused on achieving objectives; h) – i) … ~~**j) able to act with fortitude, i.e. able to act responsibly and ethically, even though these actions may not always be popular and may sometimes result in disagreement or confrontation;**~~ k) – m) … **7.2.3 Knowledge and skills** **7.2.3.1 General** … **7.2.3.2 Generic knowledge and skills of management system auditors** …	a) - f) … g) **determined**, i.e. persistent and focused on achieving objectives; h) – i) … j) – l) … **7.2.3 Knowledge and skills** **7.2.3.1 General** … **7.2.3.2 Generic knowledge and skills of management system auditors** … (с небольшими правками типа замены «below» на «as follows», «perform» на «conduct», маркированного списка на нумерованный)
a) … …	a) … 1) – 9) … **10 understand the appropriateness and consequences of using information and communications technology tools and emerging technology to conduct audits (e.g. artificial-intelligence-based evaluation tools)** 11) – 15) … (с небольшими правками: «may» заменено на «can» и добавлено «audit») **16) achieve the intended results of the audit**
b) Management system standards and other references: knowledge and skills in this area enable the auditor to understand the audit scope and apply audit criteria, ~~and~~ should ~~cover~~ the following: …	b) Management system standards and other references: knowledge and skills in this area enable the auditor to understand the audit scope and apply audit criteria. **Knowledge and skills** should **include** the following: …
c) The organization and its context: knowledge and skills in this area enable the auditor to understand the auditee's structure, purpose and management practices ~~and~~ should ~~cover~~ the following: — … — type of organization, governance, size, structure, functions and relationships;	c) The organization and its context: knowledge and skills in this area enable the auditor to understand the auditee's structure, purpose and management practices. **Knowledge and skills** should **include** the following: 1) **the** … 2) **the** type of organization **and its** governance, size, structure, functions and relationships;

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… d) … — statutory and regulatory requirements and their ~~governing~~ agencies; NOTE Awareness of statutory and regulatory requirements does not imply legal expertise and a management system audit ~~should~~ not be treated as a legal compliance audit. **7.2.3.3 Discipline and sector-specific competence of auditors** … **7.2.3.4 Generic competence of audit team leader** … — ~~protecting~~ the health and safety of the audit team members during the audit, including ensuring ~~compliance of the auditors with~~ the relevant health ~~and~~ safety, and security arrangements; … **7.2.3.5 Knowledge and skills for auditing multiple disciplines** … **7.2.4 Achieving auditor competence** … c) education/training and experience in a specific management system discipline and sector ~~that contribute to the development of overall competence~~; … **7.2.5 Achieving audit team leader competence** …	… d) … 1) statutory and regulatory requirements and their **governmental** agencies **and regulatory authorities**; … **4) data protection and information security**. NOTE Awareness of statutory and regulatory requirements does not imply legal expertise and a management system audit **cannot** be treated as a legal compliance audit. **7.2.3.3 Discipline-specific and sector-specific competence of auditors** … (заменили «discipline» на «discipline-specific») **7.2.3.4 Generic competence of audit team leader** 3**) taking into account** the health and safety of the audit team members during the audit, including ensuring **that they meet** the relevant health, safety, and security arrangements; … **7.2.3.5 Knowledge and skills for auditing multiple disciplines** …(заменили «between» на «among») **7.2.4 Achieving auditor competence** … c) education/training and experience in a specific management system discipline and sector; … **7.2.5 Achieving audit team leader competence** …
7.3 Establishing auditor evaluation criteria The criteria should be qualitative (~~such as having demonstrated~~ desired behaviour, knowledge or the performance of the skills, in training or in the workplace) and quantitative (such as the years of work experience and education, number of audits conducted, hours of audit training).	**7.3 Establishing auditor evaluation criteria** **The criteria used to evaluate auditors** should be qualitative (e.g. **demonstrating** desired behaviour, knowledge or the performance of the skills, in training or in the workplace) and quantitative (such as the years of work experience and education, number of audits conducted, hours of audit

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	training).
7.4 Selecting appropriate auditor evaluation method … **Table 2 — Auditor evaluation methods** **...**	**7.4 Selecting appropriate auditor evaluation method** … (заменили «In» на «When» и «may» на «can») **Table 2 — Auditor evaluation methods** … (заменили «auditor» на «auditor's» и «identify» на « identifying»)
7.5 Conducting auditor evaluation …	**7.5 Conducting auditor evaluation** … (удалили «criteria, ~~then~~ additional training»)
7.6 Maintaining and improving auditor competence …	**7.6 Maintaining and improving auditor competence** … **e) analysis of feedback from auditees and stakeholders**
A.1 Applying audit methods An audit can be ~~**performed**~~ using a range of audit methods. An explanation of commonly used ~~**audit**~~ methods can be found in this annex. The ~~**audit**~~ methods chosen for an audit depend on the defined audit objectives, scope and criteria, as well as duration and location. Available auditor competence and any uncertainty arising from the application of ~~**audit**~~ methods should also be considered. Applying a variety and combination of different ~~**audit**~~ methods can optimize the efficiency and effectiveness of the audit process and its outcome. ~~**Performance of**~~ an audit involves an interaction among individuals within the management system being audited and the technology used to conduct the audit. Table A.1 provides examples of ~~**audit**~~ methods that can be used, singly or in combination, in order to achieve the audit objectives. If an audit involves the use of an audit team with multiple members, both on-site and remote methods ~~**may**~~ be used simultaneously. NOTE … **Table A.1 — Audit methods**	**A.1 Applying audit methods** An audit can be **conducted** using a range of audit methods. An explanation of commonly used **auditing** methods can be found in this annex. The **auditing** methods chosen for an audit depend on the defined audit objectives, scope and criteria, as well as duration and location. Available auditor competence and any uncertainty arising from the application of **auditing** methods should also be considered. Applying a variety and combination of different **auditing** methods can optimize the efficiency and effectiveness of the audit process and its outcome. **Conducting** an audit involves an interaction among individuals within the management system being audited and the technology used to conduct the audit. Table A.1 provides examples of **auditing** methods that can be used, singly or in combination, in order to achieve the audit objectives. If an audit involves the use of an audit team with multiple members, both on-site and remote **auditing** methods **can** be used simultaneously. NOTE … **Table A.1 — Audit methods**

Extent of involvement between the auditor and the auditee	Location of the auditor	
	On-site	Remote

Extent of involvement between the auditor and the auditee [b]	Location of the auditor [a]	
	On-site	Remote

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Human interaction	Conducting interviews Completing checklists and questionnaires with auditee participation ~~**Conducting document**~~ review with auditee participation Sampling	Via interactive communication means: — conducting interviews; — observing work performed with remote guide; — completing checklists and questionnaires; — ~~**conducting document review**~~ with auditee participation	**Human interaction**	Conducting interviews **Observing work performed** Completing checklists and questionnaires with auditee participation **Review documented information** with auditee participation Sampling	Via interactive communication means: — conducting interviews — observing work performed with remote guide — completing checklists and questionnaires **with auditee participation**; — **reviewing documented information** with auditee participation — Sampling
No human interaction	~~**Conducting document review**~~ (e.g. records, data analysis) Observing work performed Conducting on-site visit Completing checklists Sampling ~~(e.g. products)~~	Conducting document review (e.g. records, data analysis) Observing work performed via surveillance means, considering social and statutory and regulatory requirements Analysing data	**No human interaction**	**Reviewing documented information** (e.g. records, data analysis) Observing work performed Conducting on-site visit Completing checklists Sampling	**Reviewing documented information** (e.g. records, data analysis) Observing work performed via surveillance means, considering social and statutory and regulatory requirements Analysing data
On-site ~~**audit**~~ activities are performed at the location of the auditee. Remote ~~**audit**~~ activities are performed ~~**at**~~ any place other than the location of the auditee, regardless of the distance. ~~**Interactive audit**~~ activities involve interaction between the auditee's personnel and the audit team. ~~**Non-interactive audit**~~ activities involve no human interaction with individuals representing the auditee but do involve interaction with equipment, facilities and documentation.			[a] On-site **auditing** activities are performed at the location of the auditee. Remote **auditing** activities are performed **from** any place other than the location of the auditee, regardless of the distance [b] **Human interaction auditing** activities involve interaction between the auditee's personnel and the audit team. **No human interaction auditing** activities involve no human interaction with individuals representing the auditee but do involve interaction with equipment, facilities and documentation.		
The feasibility of remote ~~**audit**~~ activities can depend on several factors (e.g. the level of risk to achieving the audit objectives, the level of confidence between auditor and auditee's personnel ~~**and**~~ regulatory requirements).			**The responsibility of the effective application of auditing methods for any given audit in the planning stage remains with either the individual(s) managing the audit programme or the audit team leader.** The feasibility of remote **auditing methods** can depend on several factors (e.g. the level of risk to achieving the audit objectives, the level of confidence between auditor and auditee's personnel, regulatory requirements). **For**		

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At the level of the audit programme, it should be ensured that the use of remote and on-site ~~application of audit~~ methods is suitable and balanced, in order to ensure satisfactory achievement of audit programme objectives.	**additional guidance on remote auditing methods see Clause A.16 ISO/IEC TS 17012 and Reference [4].** **If an incident occurs irrespective of the methods used, the audit team leader should review the situation with the auditee and, if necessary, with the audit client and reach agreement on whether the audit should be interrupted, rescheduled or continued.** At the level of the audit programme, it should be ensured that the use of remote and on-site **auditing** methods is suitable and balanced, in order to ensure satisfactory achievement of audit programme objectives.
A.2 Process approach to auditing ~~**The use of a "process approach" is a requirement for all ISO management system standards in accordance with ISO/IEC Directives, Part 1, Annex SL. Auditors should understand that auditing a management system is auditing an organization's processes and their interactions in relation to one or more management system standard(s). Consistent and predictable results are achieved more effectively and efficiently when activities are understood and managed as interrelated processes that function as a coherent system**~~.	**A.2 Process approach to auditing** **A management system comprises organizational policies and objectives together with the process to achieve those objectives. Auditing a management system is largely auditing an organization's processes and their interactions in relation to one or more management system standard(s). Auditors should understand the interrelated processes need to function as a coherent system if consistent and predictable results to be achieved.**
A.3 Professional judgement …	**A.3 Professional judgement** …
A.4 Performance results … The absence of ~~**a process or documentation**~~ can be important in a high risk or complex organization but not so significant in other organizations	**A.4 Performance results** … The absence of **documented information** can be important in a high risk or complex organization but not so significant in other organizations
A.5 Verifying information … c) consistent (the documented information is consistent in itself and with related ~~**documents**~~); d) … ~~**It should also be considered whether the information being verified provides sufficient objective evidence to demonstrate that requirements**~~	**A.5 Verifying information** … c) consistent (the documented information is consistent in itself and with related **documented information**); d) …

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~~are being met~~. If information is provided in a manner other than expected (e.g. by different individuals, alternate media), the integrity of the evidence should be assessed. Specific care ~~is needed~~ for ~~information~~ security ~~due to applicable regulations on protection~~ of data (in particular for information which lies outside the audit scope, but which is also contained in ~~the document~~).	If information is provided in a manner other than expected (e.g. by different individuals, alternate media), the integrity of the **audit** evidence should be assessed Specific care **should be taken** for **the** security data (in particular for information which lies outside the audit scope, but which is also contained in **any documented information**). **Consideration should be given to the disposition of information and audit evidence irrespective of the type of media and methods used once the need for its retention has lapsed**.
A.6 Sampling **A.6.1 General** … The risk associated with sampling is that the samples may not be representative of the population from which they are selected. Thus, the auditor's conclusion ~~may be biased and~~ be different from that which would be reached if the whole population was examined. There ~~may~~ be other risks depending on the variability within the population to be sampled and the method chosen. … Reporting on the sample selected ~~could~~ take into account the sample size, selection method and estimates made based on the sample and the confidence level. … **A.6.2 Judgement-based sampling** … … d) ~~degree~~ of change in technology, human factor or management system; e) … f) ~~output~~ from monitoring of management systems. A drawback to judgement-based sampling is that there can be no statistical	**A.6 Sampling** **A.6.1 General** … The risk associated with sampling is that the samples may not be **necessarily** representative of the population from which they are selected. Thus, the auditor's conclusion **can** be different from that which would be reached if the whole population was examined. There **can** be other risks depending on the variability within the population to be sampled and the method chosen. … Reporting on the sample selected **can** take into account the sample size, selection method and estimates made based on the sample and the confidence level. … **A.6.2 Judgement-based sampling** … **It should some justification based on statistical sampling method and the possible risk consequences.** … d) **extent** of change in **the** technology, human factor or management system; e) … f) **result** from monitoring of management systems. A drawback to judgement-based sampling is that there can be no statistical

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estimate of the effect of uncertainty in the ~~**findings of the audit**~~ and the conclusions reached. **A.6.3 Statistical sampling** … Statistical sampling ~~**design uses**~~ a sample selection process based on probability theory. Attribute-based sampling is used when there are only two possible sample outcomes for each sample (e.g. correct/incorrect or pass/fail). Variable-based sampling is used when the sample outcomes occur in a continuous range. The sampling plan should take into account whether the outcomes being examined are likely to be attribute-based or variable-based. For example, when evaluating conformity of completed forms to the requirements set out in a procedure, an attribute-based approach ~~**could**~~ be used. When examining the occurrence of food safety incidents or the number of security breaches, a variable-based approach ~~**would likely**~~ be more appropriate. … d) the time ~~**of**~~ individual audit; …	estimate of the effect of uncertainty in the **audit findings** and the conclusions reached. **A.6.3 Statistical sampling** … Statistical sampling plan includes a sample selection process based on probability theory. Attribute-based sampling is used when there are only two possible sample outcomes for each sample (e.g. correct/incorrect or pass/fail). Variable-based sampling is used when the sample outcomes occur in a continuous range. The sampling plan should take into account whether the outcomes being examined are likely to be attribute-based or variable-based. For example, when evaluating conformity of completed forms to the requirements set out in a procedure, an attribute-based approach **can** be used. When examining the occurrence of food safety incidents or the number of security breaches, a variable-based approach **can** be more appropriate. … d) the time **allocated for the** individual audit; …
A.7 Auditing compliance within a management system The audit team should consider if the auditee has effective processes for: a) identifying its statutory and regulatory requirements ~~**and other requirements**~~ it is committed to; … 3) maintains and provides appropriate documented information on its compliance status as required by ~~**regulators**~~ or other interested parties; …	**A.7 Auditing compliance within a management system** **When statutory or regulatory requirements are audit criteria** the audit team should consider if the auditee has effective process for: a) identifying its statutory and regulatory requirements it is committed to; … — maintains and provides appropriate documented information on its compliance status as required by **regulatory authorities** or other interested parties; …
A.8 Auditing context …	**A.8 Auditing context** …
A.9 Auditing leadership and commitment Many management systems standards have ~~**increased**~~ requirements for top	**A.9 Auditing leadership and commitment** Many management systems standards have **specific** requirements for top

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management. … Auditors should obtain objective evidence of the ~~degree~~ to which top management is involved in decision-making related to the management system and how it demonstrates commitment to ensuring its effectiveness. This can be achieved by reviewing the results from relevant processes (~~for example~~ policies, objectives, available resources, communications from top management) and by interviewing ~~staff~~ to determine the ~~degree~~ of top management engagement. Auditors should also ~~aim to~~ interview top management to confirm that they have an adequate understanding of the discipline-specific issues relevant to their management system, together with the context their organization operates within, so that they can ensure that the management system achieves its intended results. …	management. … Auditors should obtain objective evidence of the **extent** to which top management is involved in decision-making related to the management system and how it demonstrates commitment to ensuring its effectiveness. This can be achieved by reviewing the results from relevant processes (**e.g.** policies, objectives, available resources, communications from top management, **management review**) and by interviewing **personnel** to determine the **extent** of top management engagement. Auditors should also interview top management to confirm that they **acknowledge their accountability** and have an adequate understanding of the discipline-specific issues relevant to their management system, together with the context their organization operates within, so that they can ensure that the management system achieves its intended results. …
A.10 Auditing risks and opportunities … An audit of an organization's approach to the determination of risks and opportunities should not be ~~performed~~ as a stand-alone activity. It should be implicit during the entire audit of a management system, including when interviewing top management. An auditor should act in accordance with the following steps and collect objective evidence as follows: … — interested parties, related to its discipline-specific management system and their requirements, ~~also~~; …	**A.10 Auditing risks and opportunities** … An audit of an organization's approach to the determination of risks and opportunities should not be **conducted** as a stand-alone activity. It should be implicit during the entire audit of a management system, including when interviewing top management. An auditor should act in accordance with the following steps and collect objective evidence as follows: 3) **information from** interested parties, related to its discipline-specific management system and their requirements; …
A.11 Life cycle Some discipline-specific management systems require the application of a life cycle perspective to their products and services. Auditors should not consider this as a requirement to adopt a life cycle approach. A life cycle	**A.11 Life cycle** Some discipline-specific management systems require the application of a life cycle perspective to their products and services. Auditors should not consider this as a requirement to adopt a life cycle approach. A life cycle perspective

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perspective involves consideration of the control and influence the organization has over the stages of its product and service life cycle. Stages in a life cycle include acquisition of ~~raw~~ materials, design, production, transportation/delivery, use, end of life treatment and final disposal. This approach enables the organization to identify those areas where, in considering its scope, it can minimize its impact on the environment while adding value to the organization. The auditor should use their professional judgement as to how the organization has applied a life cycle perspective in terms of its strategy ~~and the~~: … c) ~~length~~ of the supply chain; d) … If an organization has ~~combined~~ several management systems into a single management system to meet its own needs, the auditor should look carefully at any overlap concerning consideration of the life cycle.	involves consideration of the control and influence the organization has over the stages of its product and service life cycle. Stages in a life cycle include acquisition of **resources and** materials, design, production/**development**, transportation/delivery, use/**operation**, end of life treatment and final **decommissioning**/disposal. This approach enables the organization to identify those areas where, in considering its scope, it can minimize its impact on the environment while adding value to the organization. The auditor**s** should use their professional judgement as to how the organization has applied a life cycle perspective in terms of its strategy **on**: … c) **the complexity** of the supply chain; d) **the** … If an organization has **integrated** several management systems into a single management system to meet its own needs, the auditor should look carefully at any overlap concerning consideration of the life cycle.
A.12 Audit of supply chain ~~**The audit of the supply chain to specific requirements can be required**~~. ~~**The supplier**~~ audit programme should be developed with applicable audit criteria for the type of ~~**suppliers and external providers**~~. The scope of the supply chain audit can differ, e.g. complete management system audit, single process audit, product audit, configuration audit.	**A.12 Audit of supply chain** **When a supply chain audit is required the supply chain** audit programme should be developed with applicable audit criteria for the type of **organizations which are part of the supply chain.** The scope of the supply chain audit can differ (e.g. complete management system audit, single process audit, product audit, configuration audit). **Second-party audits can be carried out by an organization on organizations which are part of the supply chain, on supplied products or services, on the conditions of supply (e.g. contracts, purchase orders) or against other agreed criteria relevant to the relationship between the two organizations.** **Second-party audits can be conducted by the organization or on behalf of the organization.** **Second-party audits are typically conducted to:** **— identify and quantify the nature and extent of risks before entering into a supply contract;** **— ensure processes are being operated by organizations which are part**

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	of the supply chain as agreed; **— carry out a surveillance audit to determine continual conformity;** **— improve performance.** **They can also be used to determine whether the goods or services purchased or to be purchased have been ethically produced, to a desired level of quality.** **Fully auditing a supply chain from the evaluation of resource and material providers through to final delivery of the organization's product or services is likely to require audit activities at multiple locations, and the involvement of multiple organizations.** **Second-party audits can be scheduled within the audit programme or can be initiated in response to a specific failure in the supply chain or a potential opportunity arising as a result of a change in the organization's context.**
A.13 Preparing audit work documents When preparing audit ~~**work**~~ documents, the audit team should consider the questions ~~**below**~~ for each document. a) – d) … …	**A.13 Preparing audit work documents** When preparing audit **working** documents, the audit team should consider the **following** questions for each document. a) – d) … (только заменили «work" на «working») … (только заменили «work" на «working» и «may» на «can»)
A.14 Selecting sources of information …	**A.14 Selecting sources of information** … (заменено «may» на «can»)
A.15 Visiting the auditee's location To minimize interference between ~~**audit**~~ activities and the auditee's work processes and to ensure the health and safety of the audit team during a visit, the following should be considered: a) Planning the visit: — ~~**ensure**~~ permission and access to those parts of the auditee's location, to be visited in accordance with the audit scope; — ~~**provide**~~ adequate information ~~**to auditors**~~ on security, health (e.g. quarantine), occupational health and safety matters ~~**and**~~ cultural norms and working hours for the visit including requested and recommended vaccination and clearances, if applicable; — ~~**confirm**~~ with the auditee that any required personal protective equipment	**A.15 Visiting the auditee's location** To minimize interference between **auditing** activities and the auditee's work processes and to ensure the health and safety of the audit team during a visit, the following **actions** should be considered: a) Planning the visit: 1) **ensuring** permission and access to those parts of the auditee's location, **that are** to be visited in accordance with the audit scope; 2) **ensuring the auditee has provided** adequate information on security, health (e,g, **requested and recommended vaccinations**, quarantine) occupational health and safety matters, cultural norms and working hours for the visit including **visa or security clearance**, if applicable; 3) **confirming** with the auditee that any required personal protective

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(PPE) will be available for the audit team, if applicable; — ~~confirm~~ the arrangements with the auditee regarding the use of mobile devices and cameras including recording information such as photographs of locations and equipment, screen shot copies or photocopies of ~~documents~~, videos of activities and interviews, taking into consideration security and confidentiality matters; — except for unscheduled, ~~ad hoc~~ audits, ~~ensure~~ that personnel being visited will be informed about the audit objectives and scope. b) On-site ~~activities~~: — ~~avoid~~ any unnecessary disturbance of the operational processes; — ~~ensure~~ that the audit team is using PPE properly (if applicable); — ~~ensure~~ emergency procedures are communicated (e.g. emergency exits, assembly points); — ~~schedule~~ communication to minimize disruption; — ~~adapt~~ the size of the audit team and the number of guides and observers in accordance with the audit scope, in order to avoid interference with the operational processes as far as practicable; — ~~do~~ not ~~touch~~ or ~~manipulate~~ any equipment, unless explicitly permitted, even when competent or licensed; ~~— if an incident occurs during the on-site visit, the audit team leader should review the situation with the auditee and, if necessary, with the audit client and reach agreement on whether the audit should be interrupted, rescheduled or continued;~~ — ~~if~~ taking copies of ~~documents~~ in any media, **ask** for permission in advance and ~~consider~~ confidentiality and security matters; — when taking notes, ~~avoid~~ collecting personal information unless required by the audit objectives or audit criteria. ~~c) Virtual audit activities:~~ ~~— ensure that the audit team is using agreed remote access protocols including requested devices, software, etc.;~~ ~~— if taking screen shot copies of document of any kind, ask for permission in advance and consider confidentiality and security matters and avoid recording individuals without their permission;~~	equipment (PPE) will be available for the audit team, if applicable; 4) **confirming** the arrangements with the auditee regarding the use of mobile devices and cameras including recording information such as photographs of locations and equipment, screen shot copies or photocopies of **documented information and** videos of activities and interviews, taking into consideration security and confidentiality matters; 5) except for unscheduled, **short-notice** audits, **ensuring** that personnel being visited will be informed about the audit objectives, **criteria** and scope b) **Conducting the audit** on-site: 1) **avoiding** any unnecessary disturbance of the operational processes; 2) **ensuring** that the audit team **member** is using PPE properly, if applicable; 3) **ensuring** emergency procedures are communicated (e.g. emergency exits, assembly points); 4) **scheduling** communication to minimize disruption; 5) **adapting** the size of the audit team and the number of guides and observers in accordance with the audit scope, in order to avoid interference with the operational processes as far as practicable; 6) not **touching** or **manipulating** any equipment, unless explicitly permitted, even when competent or licensed; 7) **before** taking copies of **documented information** in any media, **asking** for permission in advance and **considering** confidentiality and security matters; 8) when taking notes, **avoiding** collecting personal information unless required by the audit objectives or audit criteria.

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~~— if an incident occurs during the remote access, the audit team leader should review the situation with the auditee and, if necessary, with the audit client and reach agreement on whether the audit should be interrupted, rescheduled or continued;~~ ~~— use floor plans/diagrams of the remote location for reference;~~ ~~— maintain respect for privacy during audit breaks.~~ ~~Consideration needs to be given to disposition of information and audit evidence, irrespective of the type of media, at a later date, once the need for its retention has lapsed.~~	
A.16 Auditing virtual activities and locations ~~Virtual audits are conducted when an organization performs work or provides a service using an on-line environment allowing persons irrespective of physical locations to execute processes (e.g. company intranet, a "computing cloud"). Auditing of a virtual location is sometimes referred to as virtual auditing. Remote audits refer to using technology to gather information, interview an auditee, etc. when "face-to-face" methods are not possible or desired.~~ ~~A virtual audit follows the standard audit process while using technology to verify objective evidence.~~ The auditee and audit team should ensure appropriate ~~technology requirements for virtual audits which~~ can include: … Auditor competence should include: — technical skills to use the appropriate ~~electronic equipment and~~ other technology while auditing; — ~~experience in facilitating meetings virtually to conduct~~ the audit remotely. When ~~conducting the opening meeting or auditing virtually, the auditor should consider and the following items~~: ~~— risks associated with virtual or remote audits;~~	**A.16 Auditing virtual activities and locations** **Applying remote methods can bring a variety of benefits for both the auditor and auditee. When remote auditing methods are used, it is the joint responsibility of the auditee and auditors to ensure the audit if effective conducted and the audit objectives achieved.** **Remote auditing methods can be necessary for the audit of virtual locations.** **An audit using remote auditing methods uses technology during the audit process (e.g. for observing, interviewing and verification of objective evidence).** **The use of remote auditing methods can introduce additional risks and opportunities to the audit process.** The auditee and audit team should ensure **the availability of** appropriate **resources when using remote auditing methods. This** can include**:** … Auditor competence should include: — technical skills to use the appropriate technology while auditing; — **knowledge and skills of effectively conducting** the audit remotely. When **using remote auditing methods additional consideration can include**: — **data security and management, confidentiality and the need for contingency plans due to technology failure**;

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— … — asking for permission in advance to take screen shot copies of ~~**documents**~~ or any kind of recordings, and considering confidentiality and security matters; — …	— … — asking for permission in advance to take screenshot copies of **documented information** or any kind of recordings, and considering confidentiality and security matters; — … **For detail considerations on using remote auditing methods through the audit process, see ISO/IEC TS 17012.**
A.17 Conducting interviews … b) interviews should normally be conducted during ~~**normal**~~ working hours and, where practical, at the normal workplace of the individual being interviewed; … g) awareness of limited non-verbal communication in virtual settings; instead focus should be on the type of questions to use in finding objective evidence; h) – i) …	**A.17 Conducting interviews** … b) interviews should normally be conducted during **interviewees' defined** working hours and, where practical, at the normal workplace of the individuals being interviewed; … g) awareness of limited **feasibility of** non-verbal communication in virtual settings; instead focus should be on the type of questions to use in finding objective evidence; h) – i) …
A.18 Audit findings **A.18.1 Determining audit findings** … c) accuracy, sufficiency and appropriateness of ~~**objective**~~ evidence to support audit findings; d) extent to which planned ~~**audit**~~ activities are realized and planned results achieved; e) findings exceeding normal practice, or opportunities for improvement; f) – g) … **A.18.2 Recording conformities** … a) description of or reference to audit criteria against which conformity is ~~**shown**~~; b) – c) … **A.18.3 Recording nonconformities**	**A.18 Audit findings** **A.18.1 Determining audit findings** … c) accuracy, sufficiency and appropriateness of **audit** evidence to support audit findings; d) extent to which planned **auditing** activities are realized and planned results achieved; e) **audit** findings exceeding normal practice, or opportunities for improvement; f) – g) … **A.18.2 Recording conformities** … a) description of or reference to audit criteria against which conformity is **demonstrated**; b) – c) … **A.18.3 Recording nonconformities**

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… a) – b) … c) declaration of nonconformity; d) … **A.18.4 Dealing with findings related to multiple criteria** During an audit, it is possible to identify findings related to multiple criteria. Where an auditor identifies a finding linked to one criterion on a combined audit, the auditor should consider the possible impact on the corresponding or similar criteria of the other management systems. Depending on the arrangements with the audit client, the auditor ~~**may**~~ raise either: a) separate findings for each criterion; or b) a single finding, combining the references to multiple criteria. Depending on the arrangements with the audit client, the auditor ~~**may**~~ guide the auditee on how to respond to those findings.	… a) – b) … c) declaration of nonconformity, **including a description explaining why the audit criteria are not fulfilled**; d) … **e) the grade of the nonconformity where grading is used (see 6.4.8)** **A.18.4 Dealing with findings related to multiple criteria** During an audit, it is possible to identify **audit** findings related to multiple criteria. Where an auditor identifies a finding linked to one criterion on a combined audit, the auditor should consider the possible impact on the corresponding or similar criteria of the other management systems. Depending on the arrangements with the audit client, the auditor **can** raise either: a) separate **audit** findings for each criterion; or b) a single **audit** finding, combining the references to multiple criteria. Depending on the arrangements with the audit client, the auditor **can** guide the auditee on how to respond to those **audit** findings.

Изменения в структуре Приложения А

ISO 9001:2015	ISO 9001:2026
A.1 Structure and terminology **A.2 Products and services** **A.3 Understanding the needs and expectations of interested parties** **A.4 Risk-based thinking** **A.5 Applicability** **A.6 Documented information** **A.7 Organizational knowledge** **A.8 Control of externally provided processes, products and services**	**A.1 General** **A.2 Structure and terminology** **A.3 Applicability** **A.4 Context of organization** **A.4.1 Understanding the organization and its context** **A.4.2 Understanding the needs and expectations of interested parties** **A.4.3 Determining the scope of the quality management system** **A.4.4 Quality management system and its processes** **A.5 Leadership** **A.5.1 Leadership and commitment** **A.5.2 Quality policy** **A.5.3 Organizational roles, responsibilities and authorities** **A.6 Planning**

	A.6.1 Actions to address risks and opportunities **A.6.1.1 General** **A.6.1.2 Risk-based thinking** **A.6.1.3 Opportunity-based thinking** **A.6.2 Quality objectives and planning to achieve them** **A.6.3 Planning of changes** **A.7 Support** **A.7.1 Resources** **A.7.1.1 General** **A.7.1.2 People** **A.7.1.3 Infrastructure** **A.7.1.4 Environment for the operation of processes** **A.7.1.5 Monitoring and measuring resources** **A.7.1.6 Organizational knowledge** **A.7.2 Competence** **A.7.3 Awareness** **A.7.4 Communication** **A.7.5 Documented information** **A.8 Operation** **A.8.1 Operational planning and control** **A.8.2 Requirements for products and services** **A.8.3 Design and development of products and services** **A.8.4 Control of externally provided processes, products and services** **A.8.5 Production and service provision** **A.8.6 Release of products and services** **A.8.7 Control of nonconforming outputs** **A.9 Performance evaluation** **A.9.1 Monitoring, measurement, analysis and evaluation** **A.9.2 Internal audit** **A.9.3 Management review** **A.10 Improvement** **A.10.1 Continual improvement** **A.10.2 Nonconformity and corrective action**