
1 Purpose

- 1.1 This procedure has been established to describe the process used by MAS Solutions (MAS), for conducting internal audits to determine conformance to management system requirements.

2 Program implementation and maintenance

- 2.1 The Management Representative is responsible for implementing and maintaining the Internal Audit program at MAS.
- 2.2 The performance of this program shall be considered as part of MAS' annual management review.

3 Program planning

- 3.1 As a minimum, MAS' Business Management System (BMS) will be audited on an annual basis in its entirety, performed as part of MAS' annual management review.
- 3.2 Audits will be conducted based on the status and importance of the process and will take into consideration previous audit results and any identified trends of nonconformance.

4 Audit criteria, scope, frequency and methods

- 4.1 Audit criteria will be based on the process and the area being audited and in accordance with an audit schedule (Form 0920.1) maintained by the Management Representative.
- 4.2 Audit results shall be reported in a manner approved by the Management Representative, using checklists or other acceptable means. Audit methods may include, but are not limited to, a review of documents, records, interviews of personnel and observations of work-in-progress.
- 4.3 In addition to scheduled BMS Internal audits, additional assessments may be performed on a per-project basis (e.g., "Project Audit"), at the discretion of the responsible manager. When performed, all applicable requirements of this procedure shall apply.

5 Auditor selection and conduct

- 5.1 To ensure the objectivity and impartiality of the audit process, auditors shall not audit their own work.
- 5.2 Internal Auditors shall meet the auditor qualification requirements of MAS policy WI.005, *Qualification of Audit Personnel*, and approved by the Management Representative. Audit "team members" in the process of qualification are excluded from this requirement.

6 Audit Responsibilities

- 6.1 MAS' Management Representative will be responsible for scheduling and planning Internal Audits and for assigning qualified personnel for the performance of audits.
- 6.2 Results of Internal Audits, including any corrective action necessary, will be recorded and maintained as part of a formal Audit Report. The audit report will be signed by the auditor and maintained by the Management Representative.
- 6.3 Internal audit results, including the final audit report and checklist, as well as the results of any follow-up activities (see 8.0 below) shall be maintained in accordance with BMS.0750, *Documented Information*.

7 Resolution of detected nonconformities and their causes

- 7.1 Audit findings shall be addressed in accordance with procedure BMS.1020, *Nonconformity and Corrective Action*.
- 7.2 It will be the responsibility of the manager or supervisor of the audited function to respond to any audit finding within 30 days of the audit.
- 7.3 The Management Representative will consider the corrective action taken relative to any required changes to procedures or the BMS manual.

8 Follow-up and verification activities

- 8.1 Upon notification that any necessary corrective action(s) has been completed, the Management Representative will verify corrective action and its effective implementation.
- 8.2 A follow up audit may be requested at the Management Representative's discretion.

9 Revision History

Revision	Date	Description of Change	Approval
0	11/01/15	Initial Release	SR