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

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<th>Date</th>
<th>Description of Change</th>
<th>Approval</th>
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<tr>
<td>0</td>
<td>11/01/15</td>
<td>Initial Release</td>
<td>SR</td>
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