International Standard

Redline version
compares Fourth edition
to Third edition

ISO 19011

Guidelines for auditing management systems

Lignes directrices pour l'audit des systèmes de management

Reference number
ISO 19011:redline:2026(en)

© ISO 2026

INFORMATION ON THIS REDLINE VERSION

This document is a **Redline version** published for information purposes. It is intended to assist users in identifying the changes introduced in comparison with the previous edition of the standard.

Additions are highlighted in green. Deletions are indicated by red strikethrough.

For graphics, additions are identified by a green frame, and deletions are indicated by a red cross.

Clause and heading numbers that include modifications are highlighted in yellow in the Table of Contents.

This Redline version is not an official ISO Standard and does not replace the current published edition. Only the current edition of the International Standard is to be regarded as the official document.

Markup used in this Redline version

Text example 1	added text (green highlight)
~~Text example 2~~	deleted text (red strike through)
	added graphics (green frame)
	deleted graphics (red cross)
1.x ...	modified clause and heading numbers (yellow in the Table of Contents)



COPYRIGHT PROTECTED DOCUMENT

© ISO 2026

All rights reserved. Unless otherwise specified, or required in the context of its implementation, no part of this publication may be reproduced or utilized otherwise in any form or by any means, electronic or mechanical, including photocopying, or posting on the internet or an intranet, without prior written permission. Permission can be requested from either ISO at the address below or ISO's member body in the country of the requester.

ISO copyright office
CP 401 • Ch. de Blandonnet 8
CH-1214 Vernier, Geneva
Phone: +41 22 749 01 11
Email: copyright@iso.org
Website: www.iso.org

Published in Switzerland

Contents

Page

Foreword ..... **v**
Introduction ..... **vii**
1 Scope **1**
2 Normative references **1**
3 Terms and definitions **1**
4 Principles of auditing **6**
4.1 General 7
4.2 Integrity 7
4.3 Fair presentation 7
4.4 Due professional care 7
4.5 Confidentiality 7
4.6 Independence 8
4.7 Evidence-based approach 8
4.8 Risk-based approach 8
5 Managing an audit programme **8**
5.1 General 8
5.2 Establishing audit programme objectives 12
5.3 Determining and evaluating audit programme risks and opportunities 12
5.4 Establishing the audit programme 13
5.4.1 Roles and responsibilities of ~~the~~ individual(s) managing the audit programme 13
5.4.2 Competence of individual(s) managing the audit programme 14
5.4.3 Establishing ~~extent of~~ the scope of the audit programme 15
5.4.4 Determining audit programme resources 15
5.5 Implementing the audit programme 16
5.5.1 General 16
5.5.2 Defining the objectives, scope and criteria for an individual audit 16
5.5.3 Selecting and determining ~~audit~~ auditing methods 17
5.5.4 Selecting audit team members 17
5.5.5 Assigning responsibility for an individual audit to the audit team leader 18
5.5.6 Managing audit programme results 19
5.5.7 Managing ~~and maintaining audit programme~~ audit related records 19
5.6 Monitoring the audit programme 20
5.7 Reviewing and improving the audit programme 21
6 Conducting an audit **21**
6.1 General 21
6.2 Initiating the audit 21
6.2.1 General 21
6.2.2 Establishing contact with the auditee 22
6.2.3 Determining the feasibility of the audit 22
6.3 Preparing ~~audit~~ auditing activities 23
6.3.1 Performing the review of documented information 23
6.3.2 Audit planning 23
6.3.3 Assigning work to the audit team 25
6.3.4 Preparing documented information for the audit 25
6.4 Conducting ~~audit~~ auditing activities 25
6.4.1 General 25
6.4.2 Assigning the roles and responsibilities of guides and observers 25
6.4.3 Conducting the opening meeting 26
6.4.4 Communicating during the audit 27
6.4.5 ~~Audit information availability and access~~ 27
6.4.5 Providing access to audit information 27
6.4.6 Reviewing documented information while conducting the audit 28
6.4.7 Collecting and verifying information 28

© ISO 2026 – All rights reserved

6.4.8 Generating the audit findings 29
6.4.9 Determining the audit conclusions 30
6.4.10 Conducting the closing meeting 30
6.5 Preparing and distributing the audit report 31
6.5.1 Preparing the audit report 31
6.5.2 Distributing the audit report 32
6.6 Completing the audit 32
6.7 Conducting the audit follow-up 33

7 Competence and evaluation of auditors 33
7.1 General 33
7.2 Determining auditor competence 34
7.2.1 General 34
7.2.2 Personal behaviour 34
7.2.3 Knowledge and skills 35
7.2.4 Achieving auditor competence 37
7.2.5 Achieving audit team leader competence 38
7.3 Establishing the auditor evaluation criteria 38
7.4 Selecting the appropriate auditor evaluation method 38
7.5 Conducting the auditor evaluation 38
7.6 Maintaining and improving auditor competence 39

Annex A (informative) **Additional guidance for auditors for planning and conducting audits 40**

Bibliography 52

© ISO 2026 – All rights reserved

Foreword

ISO (the International Organization for Standardization) is a worldwide federation of national standards bodies (ISO member bodies). The work of preparing International Standards is normally carried out through ISO technical committees. Each member body interested in a subject for which a technical committee has been established has the right to be represented on that committee. International organizations, governmental and non-governmental, in liaison with ISO, also take part in the work. ISO collaborates closely with the International Electrotechnical Commission (IEC) on all matters of electrotechnical standardization.

The procedures used to develop this document and those intended for its further maintenance are described in the ISO/IEC Directives, Part 1. In particular, the different approval criteria needed for the different types of ISO ~~documents~~document should be noted. This document was drafted in accordance with the editorial rules of the ISO/IEC Directives, Part 2 (see www.iso.org/directives).

~~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).~~

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 the patent database available at www.iso.org/patents. ISO shall not be held responsible for identifying any or all such patent rights.

Any trade name used in this document is information given for the convenience of users and does not constitute an endorsement.

For an explanation ~~on~~of the voluntary nature of standards, the meaning of ISO specific terms and expressions related to conformity assessment, as well as information about ~~ISO's~~ISO's adherence to the World Trade Organization (WTO) principles in the Technical Barriers to Trade (TBT) ~~see the following URL.~~, see ~~www.iso.org/iso/foreword.html~~www.iso.org/iso/foreword.html.

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 ~~third~~fourth edition cancels and replaces the ~~second~~third edition (ISO 19011:~~2011~~2018), which has been technically revised.

The main ~~differences compared to the second edition~~changes 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 guidance on remote auditing methods through the introduction of guidance contained in ISO/IEC TS 17012;
- ~~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);~~

© ISO 2026 – All rights reserved

— expansion of Annex A to provide guidance on ~~auditing (new) concepts such as organization context, leadership and commitment, virtual audits, compliance and supply chain~~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.

© ISO 2026 – All rights reserved

Introduction

Since the ~~second~~third edition of this document was published in ~~2011, a number of new~~2018, several management system standards have been published~~, many of which~~ in new fields. Most of them have a common structure, identical core requirements, and common terms and core definitions. As a result, there is a need to consider a broader approach to management system auditing, as well as ~~providing~~to provide 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.~~

~~An audit can be conducted~~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 ~~defined~~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 ~~outputs~~results of a management system (e.g. quality plan, project plan).

This document provides guidance for all ~~sizes and types of organizations and~~organizations regardless of their size and type, and audits of varying scopes ~~and scales, including~~. This includes 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~~ and complexity 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 1 — Different types of audits

1st party auditFirst party	2nd party auditSecond party	3rd party auditThird party
Internal audit	External provider audit	Certification ~~and/~~ audit or accreditation ~~audit~~ assessment
	~~Other~~ Audit by the external interested party ~~audit~~ of an organization	Statutory, regulatory and similar audit

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.

To simplify the readability of this document, the singular form of “management system” is preferred, but the reader can adapt the implementation of the guidance to their own situation. This also applies to the use of “individual” and “individuals”, “auditor” and “auditors”.

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~~The guidance in this document can~~, however, apply this guidance~~ 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 ~~auditor training or personnel certification~~the training, qualification and certification of persons participating in the audit programme.

© ISO 2026 – All rights reserved

The guidance in this document is intended to be flexible. As indicated at various points in the text, the use of this guidance can differ depending on the size and level of maturity of an organization's management system. The nature and complexity of the organization to be audited, as well as the objectives and scope of the audits to be conducted, should also be considered.

This document adopts the combined audit approach when two or more management systems of different disciplines are audited together. Where these systems are integrated into a single management system, the principles and processes of auditing are the same as for a combined audit (sometimes known as an "integrated audit").

~~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.~~

© ISO 2026 – All rights reserved

Guidelines for auditing management systems

1 Scope

This document ~~provides~~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 ~~activities include the individual(s)~~individuals include those 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.

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

There are no normative references in this document.

3 Terms and definitions

For the purposes of this document, the following terms and definitions apply.

ISO and IEC maintain ~~terminological~~terminology databases for use in standardization at the following addresses:

— ISO Online browsing platform: available at https://www.iso.org/obphttps://www.iso.org/obp

— IEC Electropedia: available at ~~http~~https://www.electropedia.org/

3.1
audit
systematic, independent and documented ~~process~~ *process* (3.25) for obtaining *objective evidence* (3.83.9) and evaluating it objectively to determine the extent to which the *audit criteria* (3.73.8) are fulfilled

Note 1 to entry: Internal audits, sometimes called first- -party audits, are conducted by, or on behalf of, the organization itself.

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~~ *conformity* (3.21) or governmental agencies and regulatory authorities.

[SOURCE: ISO 9000:~~2015, 3.13.1~~ 2026, 3.12.1, modified — "documented and "objective" added to the definition. Notes to entry ~~have been modified~~ replaced.]

3.2
combined audit
audit (3.1) carried out together at a single *auditee* (3.133.14) on two or more *management systems* (3.183.19)

~~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~~ 2026, 3.12.2, modified — Note 1 to entry deleted.]

© ISO 2026 – All rights reserved