

**International Accreditation Forum, Inc.**



**IAF Mandatory Document**

**IAF Mandatory Document for the use of  
Computer Assisted Auditing Techniques  
("CAAT") for Accredited Certification of  
Management Systems**

**Issue 1  
(IAF MD 4:2008)**

The International Accreditation Forum, Inc. (IAF) operates programs for the accreditation of bodies that provide conformity assessment services. Such accreditation facilitates trade and reduces demand for multiple certifications.

Accreditation reduces risk for business and its customers by assuring them that accredited Conformity Assessment Bodies (CABs) are competent to carry out the work they undertake within their scope of accreditation. Accreditation Bodies (ABs) which are members of IAF and their accredited CABs are required to comply with appropriate international standards and IAF mandatory documents for the consistent application of those standards.

AB members of the IAF Multilateral Recognition Arrangement (MLA) conduct regular evaluations of each other to assure the equivalence of their accreditation programs. The IAF MLAs operate at two levels:

- A MLA for the accreditation of CABs to standards including ISO/IEC 17020 for inspection bodies, ISO/IEC 17021 for management systems certification bodies, ISO/IEC 17024 for personnel certification bodies and ISO/IEC Guide 65 for product certification bodies, is considered a framework MLA. A framework MLA provides confidence that accredited CABs are equally reliable in the performance of conformity assessment activities.
- A MLA for the accreditation of CABs that also includes the specific conformity assessment standard or scheme as a scope of accreditation provides confidence in the equivalence of certification.

An IAF MLA delivers the confidence needed for market acceptance of certification. An organization or person with certification to a specific standard or scheme that is accredited by an IAF MLA signatory AB can be recognized worldwide thereby facilitating international trade.

Issue No 1

Prepared by: IAF Technical Committee

Approved by: IAF Members

Date: 21 April 2008

Issue Date: 15 September 2008

Application Date: 15 September 2008

Name for Enquiries: John Owen, IAF Corporate Secretary

Contact: Phone: +612 9481 7343;

Email: [secretary1@iaf.nu](mailto:secretary1@iaf.nu)

### **Introduction to IAF Mandatory Documents**

The term “shall” is used throughout this document to indicate those provisions which, reflecting the requirements of the relevant standard, are mandatory. The term “should” is used to indicate recognised means of meeting the requirements; a certification body can meet these criteria in an equivalent way provided this can be demonstrated to an accreditation body.

## IAF Mandatory Document for the use of Computer Assisted Auditing Techniques (“CAAT”) for Accredited Certification of Management Systems

*This mandatory document is to provide for the consistent application of ISO/IEC 17021:2006 when computer assisted auditing techniques are used as part of the audit methodology. The use of CAAT is not mandatory, but if a certification body and its client opt to use CAAT, it is mandatory that they conform to this document and are able to demonstrate conformity to the accreditation body.*

### 0. INTRODUCTION

- 0.1. As information and communication technologies become ever-more sophisticated, it is important for certification bodies to be able to use “Computer Assisted Auditing Techniques” to **enhance** audit effectiveness and efficiency, and to support and maintain the integrity of the audit process.

NOTE: Guidance on the use of Computer Assisted Auditing Techniques can be obtained from the website of the ISO/IAF Auditing Practices Group  
[www.iso.org/tc176/ISO9001AuditingPracticesGroup](http://www.iso.org/tc176/ISO9001AuditingPracticesGroup)

- 0.2. Such “Computer Assisted Auditing Techniques” (“CAAT”) may include, for example:
- Teleconferencing,
  - Web meetings,
  - Interactive web-based communications,
  - Remote electronic access to the management system documentation and/or management system processes.
- 0.3. The objectives for the effective application of CAAT are:
- a) To provide a methodology that is sufficiently flexible and non-prescriptive in nature to satisfy the needs of industry, by allowing client organizations and their respective certification bodies to use CAAT to **enhance** the conventional audit process, and
  - b) To ensure that adequate controls are in place with sufficient accreditation body oversight to avoid abuses and to prevent excessive commercial pressures that could compromise the integrity of the certification process.
- 
-

## 1. REQUIREMENTS

### 1.1 Confidentiality

In accordance with ISO/IEC 17021, clause 8.5.1, the security and confidentiality of electronic or electronically-transmitted information is particularly important when a certification body is using CAAT. The certification body should agree on mutually acceptable information security measures with its client before using CAAT.

### 1.2 Process requirements

**1.2.1** In addition to the requirements in ISO/IEC 17021, clause 9.1.2, the audit plan shall identify any computer-assisted auditing techniques that will be utilized.

**1.2.2** In addition to the requirements in ISO/IEC 17021, clause 9.1.3, when using CAAT, specific attention shall be given to the auditors' ability to understand and utilize the information technologies employed by the client organization to manage its management system processes.

**1.2.3** In addition to the requirements in ISO/IEC 17021, clause 9.1.4, if a certification body uses CAAT, it may be considered as partially contributing to the total on-site auditor time. If remote auditing activities represent more than 30% of the planned on-site auditor time, the certification body shall justify the audit plan and obtain specific approval from the accreditation body prior to its implementation.

#### NOTES:

1) It is expected that this "specific approval" will initially be done on a case-by-case basis, but does not preclude a "blanket approval" from the accreditation body for the certification body to go over a 30% reduction once the certification body has demonstrated that its process is robust.

2) On-site auditor time refers to the on-site auditor time allocated for individual sites. Electronic audits of remote sites are considered to be remote audits, even if the electronic audit is physically carried out from another of the client organization's premises.

**1.2.4** In addition to the requirements in ISO/IEC 17021, clause 9.1.10, audit reports shall indicate the extent to which CAAT has been used in carrying out the audit, and how it contributes to audit effectiveness and efficiency.

---

---

- 1.2.5** In addition to the requirements in ISO/IEC 17021, clause 9.2.2.1 (a) when the certification body is proposing to use CAAT for part of the audit, the application review shall include verification that the client organization has the necessary infrastructure to support this approach.
- 1.2.6** In addition to the requirements in ISO/IEC 17021, clause 9.3.2.2, regardless of the use of CAAT, the organization shall be physically visited at least annually.
- 1.2.7** In addition to the requirements in ISO/IEC 17021, clause 9.9.2, records shall indicate the extent to which CAAT has been used in carrying out the audit and certification.

End of IAF Mandatory Document for the use of Computer Assisted Auditing Techniques for Accredited Certification of Management Systems

**Further Information**

For further Information on this document or other IAF documents, contact any member of IAF or the IAF Secretariat.

For contact details of members of IAF see - IAF Web Site - <<http://www.iaf.nu>>

Secretariat -

John Owen,

IAF Corporate Secretary,

Telephone +612 9481 7343

email <[secretary1@iaf.nu](mailto:secretary1@iaf.nu)>