

MSFC Internal Auditor Philosophy

During the Audits:

- "Audit others as you would like to be audited."
- Don't tell the auditee how to correct a nonconformance.
- Our role will be to help organizations identify area of nonconformance in preparation for future audits and to determine the health of the Marshall Management System (MMS). We should help the auditees with question (like who is the management rep and how do you find the Marshall Management Manual (MMM) on the Intranet) if they do not know the answer.
- Be sensitive to the anxiety of all auditees and consider the audited individual's personal philosophies, motivational characteristics, and individual objectives.
- "It's my way or the highway" mentality is unacceptable.
- Emphasize that you are there to audit the process, not the person.
- Take accurate notes during the audit. Ensure the auditee understands that the purpose of note-taking is to ensure an accurate record of the audit. Note-taking will cause brief pauses/silences that could make the auditee uncomfortable.
- Ask open-ended questions as much as possible.
- Limit questions that can be answered with a yes or no.
- Be persistent in obtaining the information required to complete the audit.
- Avoid conflict. If a situation is escalation, suggest a break right away, and seek assistance/counsel from the lead auditor or audit manager.
- Establish friendly, open communication with the auditee, but maintain impartiality.

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- Obtain objective evidence to establish your findings. Don't base findings on hear-say.
- Keep findings in perspective.
- Concentrate on the relevant facts.
- The auditee should have no surprises at the end of the audit. Keep the auditee informed of concerns.
- Do provide "black and white" information to assist the auditee.
- State observations in an impersonal tense. Don't use names of individuals.
- Observe procedures and customs in the auditee's organization.
- Give the benefit of the doubt to the auditee. If there is significant doubt about whether an observation is a nonconformance, then it is not. Use the team to help you decide.
- Make detailed notes about everything you audit, who you talked to, what records you reviewed, etc. Keep careful, factual notes of what is good, as well as what is a possible nonconformance.
- Make sure you have all the details of a nonconformity. It must be verifiable and traceable.
- Know what you want to see and what you want to discuss. Have questions ready when you begin the audit.
- **Prepare!**