

Annex no.3 to Report No/SMC/88671/09.11.2022
RISK AND OPPORTUNITY IDENTIFICATION SHEET
**INTERNAL AUDIT PROGRAMME FOR QUALITY, ENVIRONMENT, HEALTH AND SAFETY
AT WORK FOR 2023**
A. Determination of risks

No.	Elements favouring the occurrence of risk	Risk identified
Planning		
1	Complexity of the processes to be audited	Failure to achieve relevant audit objectives
2	Rationale that did not correlate all inputs	Insufficient time allocated to the audit in relation to the number of locations
3	Audit a process every 3 years	Unrealistic number of scheduled audits
Resources		
1	Appearance of defects	Laptops not working
2	Frequent sick leave due to acute/chronic conditions	Temporary unavailability of auditors
3	Financially unattractive job	Change of job at the auditor's request
		Departure of the auditor from the company
Selection of the audit team		
1	Process allocated	insufficient overall competence of the audit team to carry out audits effectively
Communication		
1	Incompatibility within the audit team	Ineffective communication channels within the team
2	Objectivity and impartiality of the audit team	Conflicts of interest
3	Remote auditing	Insufficient understanding of the information submitted by the auditees
4	Ability of the audit team to work and interact with auditors	Insufficient understanding of the information submitted by the auditees
Implementation of the Audit Programme		
1	Incomplete audit teams	Failure to carry out all scheduled audits
Control of documented information		
1	Incomplete archiving of audit evidence	Inadequate protection of audit records demonstrating the effectiveness of the audit programme
2	Improper documentation	Audit questionnaires that do not include all the requirements mentioned in the Audit Plan
Monitoring, analysing and improving the Audit Programme		

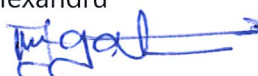
1	Coordination of a relatively large number of processes within the service	Delaying the Audit Programme
Availability and cooperation of the auditee		
1	Unavailability of the auditee during the scheduled period	Non-compliance with the audit timetable
2	Unforeseen events during the audit period	Extension/deferral of the audit
Availability of evidence to be sampled		
1	Invoking confidentiality and security of information	Failure to achieve all proposed objectives
2	Lack of databases/centralisers	Failure to sample effectively

B. Determining opportunities

No.	Drivers of opportunity	Opportunity identified
1	Operational Guidelines of the Quality Management Unit	Carrying out a multiple audit on one trip
2	Auditees' CVs, Audit Portfolio	Matching the level of competence of the audit team with the level of competence required for the assigned process
3	Communication with key functions of the auditee	Aligning audit data with the availability of the auditee's key personnel
4	Requesting and reviewing documented information at the preparation stage so that on-site audit time is allocated for clarification, direct observation	Minimising time at the audit site
5	Use of samples and extension of samples only where non-compliance indicates a systemic problem	Minimising travel distances to the audit site
6	Remote auditing	Reducing the risk of infection in the context of the pandemic
7	Overall competence of the audit team	Achievement of audit objectives taking into account audit criteria
8	Selected audit methods	Identifying opportunities for improvement

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