ACCREDITATION SCHEME FOR
AUDITING ORGANISATIONS

CT 01A
ACCREDITATION PROCESS FOR AUDITING ORGANISATIONS

CONTENTS

1   The Scheme

1.1   The Accreditation Scheme for Auditing Organisations (AOs) is one of the accreditation scheme of the Singapore Accreditation Council (SAC) which is managed by Enterprise Singapore. The said Accreditation scheme will be referred to as "Auditing Organisations Scheme".

1.2   The primary objectives of Auditing Organisations Scheme are to

a)   provide by means of assessment, the assurance that the professional practice by auditing organisations, are in accordance to relevant criteria such as CT 17, regulatory requirements and relevant SAC documents;

b)   ensure that the auditing processes are carried out with professionalism and integrity;

c)   build capability of auditing organisations and auditors to meet regulatory requirements.

1.3   The Auditing Organisation Scheme gives formal recognition to auditing organisations that have been independently assessed and found to comply with the criteria established by SAC. Accreditation is granted for the scopes applied, and is not a blanket approval for its total operations.

1.4   SAC accredits auditing organisations that can demonstrate compliance with the following requirements:

Accreditation Requirements	Auditing Requirements
SAC CT 17 *(Modified* ISO/IEC 17021-1)	Various applicable requirements listed in SAC CT 17

Please refer to **Annex 1** for List of Accreditation and Auditing Requirements.

1.4   Auditing organisations shall minimally be accredited to the (1) bizSafe Risk Management Audit and (2) one scope, excluding other industries, from the safety and health management system (SHMS) audits.

1.5   This document shall be read in conjunction with SAC 01 – *Terms and Conditions for Accreditation*, SAC 02 – *Rules for Use of SAC Accreditation Marks and Mutual Recognition Arrangement (MRA) Marks*, ISO/IEC 17021-1, the corresponding IAF mandatory and guidance documents, and any specific requirements that may be published relating to the Auditing Organisation scheme.

2 Definitions

2.1 *Accreditation*

Third party attestation (refer to 2.8) related to a conformity assessment body (e.g. auditing organisation) conveying formal demonstration of its competence to carry out specific conformity assessment tasks

2.2 *Accreditation Body*

Authoritative body that performs accreditation (e.g. SAC)

2.3 *Accreditation Certificate (Certificate of Accreditation)*

A formal document by SAC to be used by accredited auditing organisations to indicate their accredited status.

2.4 *Accreditation Criteria*

Requirements of auditing organisation scheme expressed in general terms, which address organisation, human and material resources, operating procedures, auditing and quality assurance practices of an auditing organisation. Such requirements are specified in the documents as listed in Clause 1.4 of this document.

2.5 *Appeal*

Request by an auditing organisation for reconsideration of a decision made by SAC relating to accreditation

2.6 *Assessment*

Process undertaken by SAC to assess the competence of an auditing organisation, based on particular standard(s) and/or guide(s) and/or other normative documents for a defined scope of accreditation

2.7 *Assessor*

A person assigned by SAC to perform, alone or as part of an assessment team, an assessment of an auditing organisation

2.8 *Attestation*

Issue of a statement, based on a decision following review, that fulfilment of specified requirements has been demonstrated

2.9 *Auditing Organisation*

For the purpose of this accreditation, an auditing organisation is an independent impartial body, government or non-government, possessing the necessary competence and reliability to operate an auditing system and in which those with an interest in the process of auditing are represented without any single interest predominating.

2.10 *Complaint*
Expression of dissatisfaction, other than appeal, by any person or organisation, to SAC relating to the activities of SAC or of an accredited auditing organisation, where a response is expected

2.11 *Conformity Assessment Body (CAB)*
Body that performs conformity assessment services and that can be the object of accreditation (e.g. auditing organisations)

2.12 *Technical Expert*
A person assigned by SAC to provide specific knowledge or expertise with respect to the scope of accreditation to be assessed

2.13 *Extending Accreditation*
Process of enlarging the scope of accreditation

2.14 *Management Representative*
A person nominated by an auditing organisation to represent it in all matters relating to accreditation.

2.15 *Non-conformity*
Non-fulfilment of a requirement

2.16 *Critical Non-conformity*
A *critical* non-conformity or a series of non-conformities which seriously threatens the credibility of the relevant accreditation scheme. Gross lack of technical competence and persistent violation of SAC Terms & Conditions, regulations, gross lack of commitment of the organisation to quality or compliance with accreditation criteria and existence of serious doubt on the integrity and impartiality of the organisation. A management system breakdown, as indicated by a series of *significant* non-conformities which seriously threaten the quality of all activities under the system, warrants a *critical* non-conformity.

Note: Gross lack of competence may arise from lack of competent staff for critical activities, inappropriate environment for critical activities, lack of critical equipment, lack of critical traceability, totally invalid test, calibration or inspection method, total breakdown of the record or documentation system, lack of or totally ineffective quality assurance procedures or other causes.

2.17 *Significant Non-conformity*
A *significant* non-conformity has serious adverse effect on the validity of an activity, its results or the competence of the organisation or a violation of SAC Terms & Conditions for accreditation.

The existence of a serious doubt on the technical validity of an activity or its results, as indicated by a series of related *minor* non-conformities is a *significant*

non-conformity. Furthermore, persistence of a *minor* non-conformity for an extended period of time and without any plausible explanation may be a violation of SAC Terms & Conditions for accreditation. This warrants a *significant* non-conformity.

2.18 *Minor Non-conformity*

A minor non-conformity shall have no serious adverse effect on the validity of the activity, its results or the competence of the organisation.

Note: Minor non-conformities have a tendency to grow into significant non-conformities if not addressed appropriately at the time.

2.19 *Observation*

An assessment finding that does not warrant a non-conformity but is identified by the assessment team as an opportunity for improvement.

2.20 *Reducing Accreditation*

Process of cancelling accreditation for part of the scope of accreditation

2.21 *SAC Accredited Report*

A report includes a statement by the auditing organisation that it is accredited for the scope listed. It bears the accreditation certificate number and the SAC accreditation mark.

2.22 *Schedule of Accreditation*

A schedule issued with the Certificate of Accreditation listing the specific scopes for which accreditation has been granted.

2.23 *Scope of Accreditation*

Specific conformity assessment services for which accreditation is sought or has been granted.

2.24 *Surveillance*

Routine examination of an auditing organisation to evaluate its continued conformance with SAC requirements, normally every twelve-month period.

2.25 *Suspending Accreditation*

Process of temporarily making accreditation invalid, in full or for part of the scope of accreditation.

2.26 *Withdrawing Accreditation*

Process of cancelling accreditation in full.

2.27 *Witnessing*

Witnessing of an audit is an activity performed by an Accreditation Body whereby it observes, without interfering and influencing, an audit performed by an auditing organisation audit team.

3 Organisation Structure

3.1 Council Committee for Certification

3.1.1 The Council Committee for Certification (CCC) is a specialist committee appointed to support the SAC Council. The CCC is responsible for the formulation of policies, provides guidance and oversees the operation of the Auditing Organisations Scheme.

3.1.2 The CCC is authorised to review, evaluate and approve assessment reports for accreditation of auditing organisations through the CCC Review Committees. The CCC may also co-opt individuals with relevant technical or management expertise as advisors for the review of assessment reports.

3.1.3 The term of office for CCC members is three years with provision for re-appointment.

3.2 Working Groups

3.2.1 Working Groups are established for the development of new schemes/programmes or for extension of the existing schemes.

3.2.2 The composition of the Working Group is approved by the CCC. The basis of appointment will be the members' knowledge and expertise in respective technical field or area. The Working Groups are to recommend criteria for new schemes/programmes.

3.2.3 The term of office for members of the Working Group is for the duration of the development of the scheme.

3.3 Assessors / Technical Experts

3.3.1 The CCC maintains a panel of assessors/technical experts who are appointed from the ranks of government departments, associations & societies, academic and professional institutions, and industry practitioners. The assessors/technical experts are chosen on the basis of their professional knowledge and expertise in a particular scope of accreditation and their ability to examine and evaluate an auditing organisation's standard of management and practices.

3.3.2 The assessors/technical experts will conduct assessments of applicants and accredited auditing organisations based on the criteria established under the Auditing Organisations Scheme.

3.3.3 The assessment team submits assessment reports to the CCC Review Committee for approval, after each assessment on the granting, expanding, reducing, renewal, suspension or withdrawal of accreditation.

4 Accreditation Process

4.1 Introduction

4.1.1 Enquiries regarding Auditing Organisations Scheme can be made at the SAC.

4.1.2 Auditing organisations interested to be accredited may obtain the relevant documents (except ISO/IEC Standards) from SAC website.

4.1.3 The auditing organisations are advised to study in detail the SAC terms and conditions to ensure that it can substantially meet the accreditation criteria before it lodges an application for accreditation.

4.1.4 The management system of the auditing organisation shall be operational for at least two months before SAC carries out an assessment of the auditing organisation.

4.2 Application

4.2.1 All applications shall be made through SACiNet (online platform for accreditation process). All applications are to be supported with documents containing sufficient information regarding its staff, management system, or other information necessary or requested by SAC from time to time for the assessment of the auditing organisation.

4.2.2 The applicant shall nominate a management representative to liaise with SAC on all matters relating to accreditation and the applicant shall keep SAC informed of any change in the representative.

4.2.3 Upon receipt of a duly completed application made through SACiNet and satisfactory supporting documents (including completed assessment checklist) relating to its management system, an acknowledgement notification will be sent to the applicant through SACiNet.

4.2.4 A quotation for the document review, preliminary assessment (if requested) and initial assessment, shall be sent to the applicant for agreement either through SACiNet or email.

4.2.5 The composition of the assessment team will also be sent to the applicant for agreement.

4.2.6 Applications are valid for a period of two years.

4.2.8 All applicants shall be required to comply with the pre-conditions stipulated in SAC 01.

4.3 Preliminary Assessment (Optional)

4.3.1 SAC may arrange for a preliminary assessment at the request of the applicant. If a preliminary assessment is conducted, SAC will issue a preliminary assessment report highlighting to the auditing organisation on the gaps identified.

4.4 Initial Assessment

4.4.1 Before the initial assessment, the assessment team shall review all relevant documents and records supplied by the auditing organisation to evaluate its system, as documented for conformity with the relevant standard(s) and other requirements for accreditation.

4.4.2 SAC may decide not to proceed with an on-site assessment based on nonconformities raised during the document and records review. SAC shall report the nonconformities in writing to the auditing organisation.

4.4.3 The on-site initial assessment comprises two mandatory components to determine if the auditing organisation should be granted accreditation:

    a) Assessment of the applicant's implementation of its management system. An assessment plan will also be drawn up and given to the applicant before the assessment is scheduled to begin. The assessment plan will cover all requirements, including internal audit and management review, of the accreditation criteria as listed in Clause 1.4 of this document.

    b) Assessment of the applicant's auditors – witnessed assessment

4.4.4 In selecting audits for witnessed assessments, a balanced selection, based on the scopes applied will be made covering the scopes to be accredited. Please refer to **Annex 2** on the number of witnessed assessments needed. The auditing organisations shall ensure that there is activity on-site for the selected witnessed assessments.

4.4.5 All assessments shall be conducted by qualified assessor(s). Appropriate technical experts may be appointed to give technical advice to the assessors.

4.4.6 The applicant shall make available personnel such as management representative, key technical staff and auditors for interview during the assessment.

4.4.7 The assessment shall take place at the premises of the applicant and on a representative sample of witnessed assessments as recommended by the assessment team. For initial assessments, in addition to visiting the main or head office, visits shall be made to all other premises of the auditing organisations which are covered by the scope of accreditation.

4.4.8 The applicant shall be informed on the assessment findings which include comments on competence and conformity. During the assessment, non-conformities (critical, significant or minor) and observations may be raised. Please refer to clause 4.8 for categories of the non-conformities and their effects. The management representative should ensure that the non-conformities and observations raised are fully understood and acknowledged.

4.4.9 The applicant will be given one month to submit corrective actions for the non-conformities from the date of the closing meeting. The management representative should ensure that the non-conformities and observations raised are fully understood and acknowledged. As part of the corrective actions, the applicant shall submit/upload the relevant evidences and root cause analysis in SACiNet. Once the applicant has taken the necessary corrective actions, the assessment team shall review the corrective actions and if it considers necessary, conduct a verification visit to verify the actions taken, and shall submit an assessment report to the Review Committee within a reasonable time frame. For critical non-conformities, accreditation shall not be granted. The applicant would be re-assessed after it has rectified the critical non-conformities.

4.4.10 The Review Committee comprises appropriate members from the CCC.

4.4.11 Appropriate technical experts may be co-opted by the CCC Review Committee in its evaluation of the assessment reports.

4.5 Award of Accreditation

4.5.1 The CCC grants accreditation to the applicant upon being satisfied that the auditing organisation meets the criteria for accreditation.

4.5.2 All decisions of the CCC on the granting of accreditation, expansion, reduction, renewal, or suspension or withdrawal shall, unless expressly provided herein, be final and not called into question by the auditing organisation.

4.5.3 A Certificate of Accreditation shall be issued to the accredited auditing organisation together with a Schedule giving the details of its scope of accreditation. An auditing organisation may request for additional certificates and an administrative fee shall be charged. The Certificate of Accreditation is valid for a period of four years with provision for renewal on expiry.

4.5.4 The accredited auditing organisation shall pay to SAC an annual fee, and other assessment and administrative fees as determined by SAC from time to time.

4.5.5 All accredited auditing organisations will be listed in the SAC website.

4.5.6 All accredited auditing organisations shall issue accredited report for all accredited scopes after each audit is completed. The auditing organisation may provide a testimony, without the use of SAC mark, of the audit conducted to the audited client by any means it chooses.

4.6 Routine Surveillance and Reassessment

4.6.1 SAC shall conduct surveillance assessments on accredited auditing organisations to ensure that standards of practice complying with the criteria are maintained. The first surveillance is normally conducted within 6-12 months after the award of accreditation and thereafter once annually.

4.6.2 A reassessment which comprises a full assessment shall be conducted prior to the expiry of the Certificate of Accreditation. The Certificate shall be renewed on the condition that the accredited auditing organisation has been found to have maintained the necessary standard of practice during the validity of the Certificate and is capable of maintaining the standard established.

4.6.3 The auditing organisation has to submit corrective actions on the non-conformities within one month from the date of closing meeting and the corrective actions have been verified to be satisfactory. It is optional for the auditing organisation to respond to the observations. However, the auditing organisation is encouraged to do so. If the auditing organisation chooses to address the observations, the response should be submitted within one month from the date of the closing meeting. A verification visit may be conducted to verify the actions taken. For critical non-conformities, the related accreditation scheme or scope(s) may be suspended or withdrawn. A re-assessment may be conducted. Upon approval by the CCC review committee (for reassessment), a revised Certificate will be issued to the auditing organisation to reflect the change in the expiry date.

4.6.4 The auditing organisation may request for an extension or reduction in the scope of accreditation for consideration during the surveillance and reassessment. For extension of scope, the auditing organisations shall write formally to SAC preferably one month before the date of assessment. During the assessment, the extension of scope will be assessed, if needed. Upon approval by the review committee, a revised Schedule will be issued to the auditing organisation to reflect any changes in the scope of accreditation.

Please refer to **Annex 4** on the number of witnessed assessments required for extension of scope.

4.6.5 Witnessed assessments shall be conducted as part of the routine surveillance and reassessment.

Please refer to **Annex 3** on the number of witnessed assessments required within an accreditation cycle

4.6.6 If the auditing organisation's audited client does not allow SAC to witness the audit, the client may not be provided with a SAC accredited report. SAC will also inform all its accredited auditing organisations of the client. If the client chooses to seek auditing services from another auditing organisation, SAC will inform the new auditing organisation that it wishes to witness the audit.

4.6.7 As part of the assessment, SAC may contact the auditing organisation's client to verify the quality and details of the audit conducted.

4.7   Non-routine Assessment

4.7.1 Non-routine assessments will include visits made to consider requests for expansion in the scope of accreditation, or to investigate complaints made against the accredited auditing organisation on areas within the scope of accreditation, if these could not be conducted during the surveillance visits.

Please refer to **Annex 4** on the number of witnessed assessments required for extension of scope.

4.7.2 On-site non-routine assessments will be required if the auditing organisation request for additional auditors to be added to the schedule after on-site routine assessments had been completed.

4.7.3 Unannounced assessments are conducted for special reasons such as to investigate a complaint against an auditing organisation. SAC reserves the right to conduct unannounced visits when the need arises.

4.7.4 SAC may conduct non-routine assessment for reinstatement of accreditation for an auditing organisation whose accreditation has been suspended or inoperative due to various reasons such as change of premises.

4.8   Categories of Non-Conformities and their Effects

4.8.1 All non-conformities raised by the assessment team during an assessment will be categorised as "*Critical", "Significant" and "Minor".*

a) Critical Non-conformity
A *critical* non-conformity or a series of non-conformities which seriously threatens the credibility of the relevant accreditation scheme. Gross lack of technical competence and persistent violation of SAC Terms & Conditions,

regulations, gross lack of commitment of the organisation to qualify or comply to accreditation criteria and existence of serious doubt on the integrity and impartiality of the organisation. A management system breakdown, as indicated by a series of *significant* non-conformities which seriously threaten the quality of all activities under the system, warrants a *critical* non-conformity.

Note: Gross lack of competence may arise from lack of competent staff for critical activities, inappropriate environment for critical activities, lack of critical equipment, lack of critical traceability, totally invalid test, calibration or inspection method, total breakdown of the record or documentation system, lack of or totally ineffective quality assurance procedures or other causes.

Effect: Organisation, related accreditation scheme or activity may be suspended or withdrawn. For applicant auditing organisation, accreditation shall not be granted.

b) Significant Non-conformity

A *significant* non-conformity has serious adverse effect on the validity of an activity, its results or the competence of the organisation or a violation of SAC Terms & Conditions for accreditation.

The existence of a serious doubt on the technical validity of an activity or its results, as indicated by a series of related *minor* non-conformities is a *significant* non-conformity. Furthermore, persistence of a *minor* non-conformity for an extended period of time and without any plausible explanation may be a violation of SAC Terms & Conditions for accreditation, warrants is a *significant* non-conformity.

Effect: Rectification is required within a given timeframe. Related activity may be suspended or withdrawn depending on the outcome of the rectification. For applicant auditing organisation, accreditation may not be granted if the rectification is not satisfactory for the related activity.

c) Minor Non-conformity

A minor non-conformity shall have no serious adverse effect on the validity of the activity, its results or the competence of the organisation.

Note: Minor non-conformities have a tendency to grow into significant non-conformities if not addressed appropriately at the time.

Effect: Rectification is required within a given timeframe. Effectiveness of the corrective actions taken may be monitored in the next assessment.

5   Branch Offices

5.1   An auditing organisation shall seek approval from SAC if it wishes to set up a branch office to conduct auditing covered in the scope of accreditation. The auditing organisation shall not issue SAC accredited report unless accreditation has been extended to cover the work performed in the branch office.

5.2   If an accredited auditing organisation wishes to seek accreditation for its branch office, it shall apply formally to SAC to request for an expansion of the accreditation to the branch office.

5.3   SAC may consider on a case to case basis the accreditation of overseas branch office with Headquarters (HQ) in Singapore, if it meets the following:
- The HQ oversees and controls the management system and its implementation in the branch office; and
- The branch offices must operate to the same management system and procedures as the HQ.

6   Safety

6.1   Safe working conditions are essential to good auditing practice and management. The auditing organisation shall observe all necessary safety precautions to ensure that its auditing activities are performed in a safe working environment.

6.2   SAC will not arrange for on-site assessment if it considers the auditing organisation or their clients' premises to be unsafe.

6.3   It is the auditing organisation's responsibility to comply with relevant health and safety requirements.

7   Changes to list of Auditors

7.1   The auditing organisation shall inform the SAC whenever there is a change in their external auditors and/or there are a total of less than 2 auditors registered with the auditing organisation.

7.2   The auditing organisation shall ensure that their schedule published on the SAC website is updated to reflect all their current registered auditors.

List of Accreditation and Auditing Requirements

ISO/IEC 17021-1	Conformity assessment – Requirements for bodies providing audit and certification of management systems Part 1: Requirements
SAC CT 17	SAC Criteria for Accreditation of Auditing Organisations
ISO 45001	Occupational health and safety management systems – Requirements with guidance for use
SS 506-1	Occupational safety and health (OSH) management systems - Requirements
SS 506-3	Occupational safety and health (OSH) management systems - Part 3 : Requirements for the chemical industry
SS 651	Safety and health management system for the chemical industry- Requirements with guidance for use
Ministry of Manpower (MOM) Requirements	Workplace Safety & Health Requirements for Marine Industries
Ministry of Manpower (MOM) Requirements	Requirements for the Construction Safety Audit Scoring System (ConSASS)
Ministry of Manpower (MOM) Requirements	Requirements on the Implementation of Safety Management System for the Metalworking Industry

WITNESSED ASSESSMENTS FOR INITIAL ASSESSMENT

Scheme	Number of Witnessed Assessments
Auditing Organisation	*The number of witnessed assessment will be 1 audit for each of the following scopes:* (1) Construction worksites (2) Metalworking factory **or** Shipyard (3) Oil refinery or petrochemical plant or Semiconductor wafer fabrication plant or Chemical manufacturing plant or Pharmaceutical plant or Bulk storage terminal (4) Other Industries (5) BizSAFE Risk Management Audit

WITNESSED ASSESSMENTS WITHIN THE ACCREDITATION CYCLE

Scheme	Number of witnessed assessments
Auditing Organisation	*The number of witnessed assessments is based on the number of audit reports issued per scope per accreditation cycle.* 1 – 50 audit reports 1 audit per scope 51 - 200 audit reports 2 audits per scope 201 & above audit reports 3 audits per scope

WITNESSED ASSESSMENTS FOR EXTENSION OF SCOPE

Scheme	No of witnessed assessments
Auditing Organisation	*The number of witnessed assessment will be 1 audit for each new scope extended:* (1) Construction Worksite (2) Metalworking factory or Shipyard (3) Oil refinery or petrochemical plant or Semiconductor wafer fabrication plant or Chemical manufacturing plant or Pharmaceutical plant or Bulk storage terminal (4) Other Industries (5) BizSAFE Risk Management Audit