



# The 5 Pillars of Auditing

# 1

## INDEPENDENCE AND OBJECTIVITY

The auditor's judgement must be free from influence.

*This means:*

- Auditors do not assess their own work or areas they are responsible for.
- Findings are based on facts, not relationships, pressure, or assumptions.
- Conflicts of interest are declared and managed before the audit begins.

Every conclusion must trace back to verifiable proof:

- Findings supported by records, observations, or interviews — never opinion alone.
- Evidence sufficient, relevant, and reliable enough to repeat.
- A clear link from each requirement to the evidence that satisfies it.

# 2

## EVIDENCE-BASED FINDINGS

# 3

## RISK-BASED FOCUS

Audit effort should follow where consequences are greatest:

- Direct scope toward the highest-risk processes and obligations.
- Distinguish minor lapses from failures that threaten safety, security, or compliance.
- Adapt sampling to the criticality of what is being checked.

A finding is only as good as the auditor behind it:

- Auditors who understand both the standard and the operation being assessed.
- Knowledge of applicable legal, regulatory, and standard requirements.
- Professional scepticism — verifying claims rather than accepting them.

# 4

## COMPETENCE AND DUE CARE

# 5

## CLEAR REPORTING AND FOLLOW-UP

An audit delivers value only when it drives action:

- Findings reported clearly, classified by severity, and owned by someone.
- Root causes identified, not just symptoms recorded.
- Corrective actions tracked to closure and verified as effective.

*A credible audit isn't about ticking boxes - it's built on principles that make its findings defensible. Independence keeps it honest, evidence makes it defensible, a risk focus makes it efficient, competence makes it credible, and disciplined reporting makes it count. Build every audit on all five and you produce findings that hold up - to the regulator, the certification body, and the organisation itself.*