PROBLEMS OF AUDITING USING QUALITY MANAGEMENT SYSTEMS FOR SUSTAINABLE DEVELOPMENT OF ORGANIZATIONS

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Abstract. The role of international standards is analysed in accordance with the quality management of organisations by the requirements of sustainable development. Organisations and companies become increasingly dependent on each other and foreign partners in business, prosperity, socio-economic change and environment responsibility. There is an essential necessity for using International Standards under these changing conditions. The management systems standards ISO 9001 (quality) and ISO 14001 (environment) have gained recognition in Lithuania. ISO 9001:2000 is approaching 750 and ISO 14001 is approaching 140 certifications across a diverse range of organisations in the manufacturing, service and government areas. The narrow view of quality management has now been swept aside by ISO 9000:2000 quality management principles that aim to help organisations achieve sustained success. But there are some difficulties in implementing these principles. Auditors are responsible for correct implementation of standards. For the auditors they represent a key for transforming the way quality system audits, as recognised by the International Accreditation Forum (IAF).

Too many auditors lack real interpersonal skills or experience to engage effectively both main board directors and the shop floor workers. It is very important that auditors must have sufficient preparation, training and gravitas and will be reluctant to engage top management and have capability to interface at this level.

The main topics of how to manage quality audit according to the requirements and new quality management principles of ISO 9000:2000 standards are presented in this article. It also provides recommendations on the management of audit programmes, the conduct of internal or external audits of quality management systems, as well as on the competence and evaluation of auditors. This article provides auditors with effective questioning techniques that will enable them to establish that an organisation is managing its processes effectively.

Keywords: management systems, ISO standards, quality/environment systems audit.

1. Introduction

The objectives of ISO 9000:2000 standards are the systematic pursuit of processes improvement in order to attain continual improvement, the prevention of errors and other adverse outcomes, and the reduction of variation and organisation waste – such as non-value added activities. Although ISO 9000 are one of the world's most popular standards (Hasan 2004) there are same dissatisfactions with these standards. The investigations of F. Calicir, O. Kulak and I. Dogan (2005) suggest that textile companies may be more satisfied with ISO 9000 through an increased emphasis on making operational improvements. In particular, they should focus on increasing product quality, reducing defects rate in production and increasing overseas market share. They should also focus on considering alternative approaches to educating the top- and medium-level managers. Rodriguez – Escobar, Gonzalez – Benito and Martinez – Lorente (2006) analysed the dissatisfaction that ISO 9000 has created in small companies. For small companies certification is only a guarantee that the company is using a quality management system according to a list of requisites and procedures. However, the benefits that have been attributed to ISO 9000 have often been overstated, so that companies tend to generate high expectations that are difficult to realise completely. Stefano Biazzo (2005) suggests that there must be an evolution towards the so-called performance/management audit model, in order to increase the ability to unveil conformity and thus increase the value of certifications. The evolution of the logic of audits takes a particular importance in the context of small- and medium size enterprises since these companies tend to implement formal quality systems only when there is a significant external pressure to do so, and when they do, their approach to implementation of ISO 9001 standards tends to be minimalist. Swedish investigators E. Lundmark and A. Westelius (2006) revealed that the strongest, most obvious and most valuable effects of the ISO 9000 standards are clearer and with more apparent working procedures and responsibilities. The most apparent problem is bureaucracy, which can lead to a reduced flexibility. Dutch investigators T. van der Wiele, J. van Iwaarden and R. W. Barrie (2005) amongst the major findings revealed an overall positive perception of the value of the ISO 9000:2000 quality management system standards and a consistently higher appreciation of the 2000 version compared with the 1994 version. Despite ISO 9001 definite benefits, the standard's main flaw is its reliance on third-party audits that waste a company's recourses (Dearing 2007).

The value of quality management systems according 9001 standard depends on the way they are implemented. The performance of quality management systems could improve if companies would diligently adopt the new Standard, rather than attempt to incorporate it into the existing quality management systems (Michaela *et al*. 2007). Leadership style also influences performance. Leadership styles that support the implementation of ISO 9000:2000 are empowerment and contingent reward (Naceur, Abdullah 2005). Chinko Lin and Chuni Wu (2005) suggest a knowledge creating model for ISO 9001:2000 that an organisation can use to gain the knowledge needed to enhance quality and performance. It also provides a ready framework for ordering and structuring an organisation knowledge.

Quality auditors are in powerful position to increase the ability to unveil conformity and thus increase the value of certifications. Investigation of the relationship between motivations for seeking ISO 9000 certification, quality culture, management responsibility, and the per-

ceived benefits derived from ISO certification show that ISO 9000 certification can deliver significant business benefits, if it is implemented as part of a continuous improvement strategy where the quality auditors are important players in the process (Terziovski, Power 2007). Certification audits help improve quality management systems and increase the motivation for quality work. Certified organisations want auditors not only to issue a certificate, but also to share their own experiences and give suggestions for improvements. The OEMs require auditors of QS-9000 to identify opportunities for improving their audit report. This adds value and benefits the auditee's customers (Reid, Dan 2004). There exist great differences regarding the required conditions for certification. The differences primarily depend on the auditors, but also on the certification bodies (Poksinska *et al.* 2006).

Lithuanian business and organisations of all kinds are rapidly changing over recent years. Organisations and companies are becoming increasingly dependent on each other and foreign partners for business, prosperity and socio-economic change and environmental responsibility. To remain effective and relevant, standardisation and standards processes need to meet the changing expectations of industry, regulatory authorities, society and multiple stakeholders. There is an essential necessity for using International Standards under these changing conditions. The risks of not doing things right are high, so the management systems according International Standards and guidelines have to be carefully positioned. These management systems help organisations address increasing regulation on environmental, quality, trading and societal fronts and growing demands on industry by stakeholders. The management systems according to International Standards are part of the process of moving forward. The management systems Standards ISO 9001 (quality) and ISO 14001 (environment) have gained recognition in Lithuania. On the one hand, ISO 9001:2000 alone is approaching 750 certifications across a diverse range of organisations in the manufacturing, service and government areas. On the other hand, the numbers of certifications to ISO 14001 have substantially jumped in the last few years as high as 140. The demands of organisations have intensified over recent years due to rapid social, political and environment changes, and standards play a role in determining corporate performance and license to operate. Management system standards as ISO 14001, EMAS, OHSAS 18001 and ISO 9001 contribute to determining corporate performance.

There is a number of approaches generally used in conducting internal and external management system audits, but not all of them are effective. More effective are processes based on auditing. The auditor seeks to establish the results the organisation desires to achieve, determines that these results take into account the needs of the customers and the interested parties and then examines the way that processes are managed to achieve these results and improve performance. But auditors do not really communicate or interact with any of the organisation's customers, its shareholders and founders or other providers of finance, its partners, its trade associations, regulatory bodies and host governments, the local community or others affected by the business. Very useful for auditors go outside of the usual scope of assessment and obtain qualitative feedback from the organisation key external stakeholders. For this purpose auditor can use the Good Corporation Standard as an example. The Good Corporation Standard is based on a core set of principles that defines a framework for a responsible approach to managing the needs and expectations of any organisation key stakeholders.

Building by individual management system standards, integrated approaches offer the following additional benefits (Gagnier *et al.* 2005):

- improved learning processes and shared learning across functions;
- reduction of risks;
- realisation of efficiencies;
- less duplication and overlap of efforts including: training, paper work, administration, management;
- integrated internal and third-party auditing;
- savings in time and money;
- realisation of synergies;
- improved overall organisational decision-making process and business strategies;
- enhanced corporate image-external recognition of management capabilities;
- improved organisational performance (financial and operational).

The quality management principles provide auditors with a new approach that enables them to keep the focus on the real purpose of the organisation. The quality management principles are explained to show how they can be used to establish that the organisation management system is based soundly.

Over previous years the certification bodies have pursued an approach of raising non-conformities because either the words in the Standard have not been met or the organisation has not done what it said it would do. Organisations continue with the conformity approach to auditing because Certification Bodies do the same. Auditors concentrate on what is easy and accessible, spending too much valuable time on details rather than on strategy and a large picture.

This narrow view of quality management has now been swept aside by ISO 9000:2000 quality management principles. Now organisations must change the focus of their quality management systems and auditors must change their approach. Had auditors approached audits rather differently, quality management systems may well have been perceived as an enabler to achieve the organisation objectives. Hence with different approach, auditors are in powerful position to change perceptions. For the auditors they are the key to transforming the way quality system audits are conducting, as recognised by the International Accreditation Forum (IAF). The best way of doing this is to use the 8 principles of quality management, as the basis upon which the audit is planned, conducted and reported. At the same time, certification bodies and registrars have been adapting to an evolving marketplace and trying to add real value to client offerings. In addition to developing capabilities in integration management systems assessment and risk-based auditing, they have been branching out into areas like personnel accreditation, verification of emissions trading schemes, and providing assurance for corporate non-financial and sustainability reporting.

Although there have been a number of fairy significant improvements, it seems that all is not go very well. The debate about the credibility and value of certification continue with little sign of resolution and there is a certain amount of frustration on both sides of the auditor-auditee relationship (Bransky 2004).

2. Competence of quality management systems auditors

Conformity assessment is becoming more difficult even for the best auditors. Increasing questions from auditors about governance, corporate responsibility and reputation risk management issues are putting new strains on auditors as the boundaries between quality, environmental and safety issues are blurring. The various quality and environmental management system auditing specifications were rolled up into ISO 19011:2002 standard and, most recently, ISO 14001: 2004 standard appeared with a clearer definition of some of its requirements. The auditing principles of ISO 19011:2002 call for ethical conduct, fair presentation, professional care, independence, and evidence-based approach. The credibility of the audits depends on both ethical factors and fair presentation. Continual review of these basic principles keeps auditors on track and helps assure audits are effective (Russell 2007). Further new and lucrative opportunities will undoubtedly present themselves in emerging disciplines like anti-corruption, where there is a growing recognition that independent assessors will be essential for the success of integrity management systems and transparent pacts between all parties involved in development projects. So, there is plenty of activities then, but how much real progress is being made?

It is obvious that a fair proportion of quality management system assessors have found the transition to the process approach rather difficult. But it is not just auditors that are in difficulty. Clients, certifications bodies and accreditation agency have unreasonable expectations of that can be achieved using the current process model.

Too many auditors lack the real interpersonal skills or experience to engage effectively with both main board directors and the shop floor workers. Too often, there is insufficient interaction with senior managers and main board directors. Very important that auditors must have sufficient preparation, training and gravitas and will be reluctant to engage top management and have capability to interface at this level. If auditors do not have sufficient intellectual potential or political or cultural savvy, how can we expect them to bring about real change in client organisations? Part of this problem must be linked to the raw material quality, but it is likely that the certification bodies' training and development schemes are another factor.

Technically, in terms of knowledge of standards and technical/compliance factors, training is generally of an acceptable if not good standard. But there are limitations. One example of this can be found where an organisation is registered to both ISO 9001: 2000 and ISO 14001. Despite claims of an aligned or integrated service, in practice there is often a distinct lack of teamwork and even a "disconnection" between quality and environmental assessors. At best, it is accidental and can result in mixed messages to the auditee; at worst, the different disciplines push the auditee in conflicting directions and confusion reigns.

It is therefore reasonable to believe that a quality assessor should be able to answer questions on management techniques like Balanced Scorecards and Six-Sigma. Some quality management systems auditors, but not all by a long way, can. The next time you face an ISO 14001 assessor, ask him or her to comment on the merits of a Balance Scorecards approach to the continual improvement of environmental performance and you cannot get any answer. It is as if the process for compiling certification bodies' training needs and competency matrices is somewhat flawed.

3. Audit methodologies used in conducting quality management system audits

In general, the questions any auditors ask during the audit are conditioned by the plan they have developed and the strategy taken to discover the answers. There is a number of approaches generally used in conducting internal and external quality system audits and each can be characterised by (Hoyle, Thomson 2001):

- the way the audit is planned (this affects what the auditors looks at and the order in which the audit is performed);
- the way the checklists are produced (this affects what the auditor looks for and the questions the auditor will ask);
- the way the auditor conducts the audit (this affects the speed at which evidence is collected and its significance determined);
- the way the auditor reaches conclusions (this affects the validity of the results).

As each organisation conducting audits will have evolved its own techniques there are no definitive methods, but what follows bellow illustrates the distinguishing features of several generic approaches generally used in conducting audits (Kaziliūnas 2006) (Table).

The main reason for conducting audits is to obtain factual input for management decisions, but the vast majority of audits only produce data for use in granting a certificate, for improving documentation or for enforcing conformity. Most auditors have been exposed to conformity auditing where the sole objective is to establish, if a specific requirement has been met. They invariably do not provide data for making managerial decisions concerned with staff development, technology, growth, product and processes because these decisions are based on current performance and often all the audit reveals the current conformity, not a current performance. As we can see from Table, element-based auditing provides evidence that an organisation has interpreted the elements of the standard into procedures and that the procedures are being followed but not that planned results have been achieved. Department-based auditing provides some evidence that the organisation has interpreted the Standard into departmental responsibilities and procedures but not that planned results have been achieved. Task-based auditing provides evidence that specific tasks have been accomplished but not that planned results have been achieved.

A more effective is processes-based auditing. The auditor seeks to establish the results the organisation desires to achieve, determines that these results take into account the needs of the customers and the interested parties and then examines the way that processes are managed to achieve these results and improve performance. Doing so the auditor touches every requirement in ISO 9001:2000 standard. If evidence is revealed, the organisation is satisfying the customers and other interested parties and is applying the eight quality management principles in the way it runs activities there will be no sound basis for report non-conformities.

The whole point about ISO 9001:2000 is the application of the process approach to systems, breaking down organisational silos and barriers to effective communication in order to drive up performance. Yet, when auditors apply this to the certification process, they are immediately confronted with limitations and barriers.

Looking at the audit standard ISO 19011:2002, all the rules and conventions governing certification bodies and the latter's own protocols, it quickly becomes obvious that auditors

The distinguishing features of approaches generally used in conducting audits

Audit activity	Features of approaches			
	The element approach	The departmental approach	The task-based approach	The process approach
Planning the audit	The auditor uses the elements of the governing Standard, eg ISO 9000:2000, as the basis for planning and conducting the audit. The audit schedule may not follow the elements in numerical order as this will depend upon location and timing, but, in principle, each element is matched with the person or department within the organisation.	The auditor starts with the organisation's departments and seeks conformity with those requirements of the Standard that apply to each department. The audit plan is based on the organisation chart, with those departments that come within the scope of registration.	The auditor identifies the work areas to visit and on arrival seeks to establish what tasks are performed there. The plan starts with customer requirements proceeds through all the works areas that lead to completed output, regardless in which department they were located.	The auditor examines the way processes are managed to achieve results and improve performance. The plan is based on processes and not on elements. The organisation structure is useful only in identifying who to interview. The plan shows a path through main processes that cut across departmental boundaries.
Preparing the checklist	The checklist tends to be complied by taking each 'shall' statement and rewriting the requirement of the standard in the form of a question.	Checklist cites questions taken from the requirements of the Standard, but will pick up additional questions from the departmental procedures.	A flaw chart is used in planning the checklist, either taken from the organisation's procedure or drawn by the auditor.	The process approach does not require a detailed checklist, as the framework used can be adapted to any process.
Conducting the audit	The auditors tend to look for specific evidence in the belief that, if they find it, the organisation is compliant.	The objective is to establish whether the department staff follows the documented procedures.	The auditor uses a task element framework as the basis for revealing evidence.	The audit starts with top management and examines all main processes first and make linkages.
Reaches the conclusions	The auditor seeks non-conformity and reaches a conclusion on the number of non-conformities found in the simples taken. Non-conformities are classified on the basis that if a requirement of the Standard has not been met.	If the evidence presented in response to the questions conforms to the procedure, the procedure is assumed to be implemented and effective.	The auditor reveals not only whether the procedures have been followed, but whether the procedures adequately address the requirement of the governing Standard.	The auditor is looking for evidence that the organisation's processes are being managed effectively and in doing so will touch almost every requirement in ISO 9001:2000 Standard.

neither are informed nor exactly encouraged to think of the box. Assessments are generally restricted to the scope of the management system and the auditor only interfaces with a company's managers and accessible personal, which are covered by the system.

Although there are occasional opportunities for assessors to interact with suppliers and contractors when they are present on site, they are forgotten the basic principles that underscore ISO 9001:2000 standard and have created new boundaries and silos around process. Assessors do not really communicate or interact with any of the organisation's customers, its shareholders and founders or other providers of finance, its partners, its trade associations, regulatory bodies and host governments, the local community or other affected by the business. So how can they really understand the auditee's performance if they are denied direct access to the organisation's stakeholders?

Those familiar with SA 8000 or other second party social compliance audits of company's supply chains or, better still, corporate social responsibility audits will know that different audit techniques have to be deployed. Some of these can be adopted and used in quality and environmental assessments. For example, when auditing supply chains, auditors need to establish to the client's satisfaction that management has fair and humane approach to employment conditions and workplace health, safety and welfare. As contract awards may be tied to a satisfactory outcome, there may be a certain amount of "pressure" and facility managers may try to dupe the auditor. The standard process is to start by checking management's procedures and records against local legal requirements and the client's code of conduct, whichever the more rigorous.

Auditor then needs to verify what management says, but he cannot endanger workers or coerce them in any way. Consequently, social systems auditors employ techniques like the use of "anonymous" focus groups that get information in a way which is not exposing the participants to retribution. Remember that in some circumstances, "disciplinary" measures may result in poorly paid workers losing their livelihood or being exposed to threats or even violence.

Try using focus groups in quality assessments. Bring together people from different parts of a process and challenge their performance and perceptions. The result can be very good.

4. Value of customer feedback

The objective of some organisations is to achieve ISO 9001:2000 certification as a marketing tool and not as a management tool, no matter whether they conform to the standard or not. In this case, it is clear that certified QMS requires feedback from final users in order to operate correctly. Very useful for auditors go outside of the usual scope of assessment and obtain qualitative feedback from the organisation's key external stakeholders (Peterson 2005). Do not rely upon the stereotyped and mundane customer satisfaction questionnaires for information. It is necessary to speak to some real customers.

It can be done. It is not hard, once auditor establishes suitable protocols, and, if he needs a model, looks at the Good Corporation approach to verifying an organisation's corporate social responsibility performance. The Good Corporation Standard is based on a core set of principles that defines a framework for a responsible approach to managing the needs and expectations of any organisation's key stakeholders.

Under each principle, the standard sets out assessable requirements in the guise of good management practices and/or minimum acceptable performance levels. The "verification" methodology consists of four stages:

1. Is there policy in place?
2. Is there a system in place to implement the policy?
3. Do records show that the system works in practice?
4. When asked, do the stakeholders agree that the system works and is fair?

Traditional quality management system auditing usually goes as far as the third point – but it is the last step that can really add value for organisation. Naturally there are practical difficulties: for example, in identifying stakeholders auditor can contact during limited assignment that are willing to help by providing feedback, but there is nothing that cannot be overcome.

Another element in the Good Corporation scheme is the "commendation", which can be awarded by the auditor in recognition of best practice and stimulates top management interest and buy-in. It is very useful for analysing and evaluating the existing situation to identify areas for improvement.

Useful for auditors can be ISO 1002:2004 Standard and its possible integration with ISO 9001:2000 Standard (Hughes, Karapetrovic 2006). ISO 1002:2004 can guide organisations in preventing customer dissatisfaction as well as in resolving complaints within and outside the organisation's borders. Furthermore, the links shown between complaints handling and quality management will open up new avenues for research in the area of integrating of standardised management systems.

5. Conclusions

Lithuanian business and organisations of all kinds are rapidly changing over recent years. To remain effective and relevant there is an essential necessity for using International Standards under these changing conditions. The management systems standards ISO 9001 (quality) and ISO 14001 (environment) have gained recognition in Lithuania. ISO 9001:2000 is approaching 750, and ISO 14001 is approaching 140 certifications across a diverse range of organisations in the manufacturing, service and government areas.

Over the previous years the certification bodies have pursued an approach of raising non-conformities because either the words in the Standard have not been met or the organisation has not done what it said it would do. Organisations continue with the conformity approach to auditing because certification bodies do the same. Auditors concentrate on what is easy and accessible, spending too much valuable time on details rather than on strategy and larger picture.

During last years there has been a growing recognition that quality does not result from simply imposing rules, but from the need for organisations to create and maintain an environment in which people are motivated to do the right things right without having to be told. ISO 9000:2000 reflects that recognition. The bureaucracy has been replaced by 8 quality management principles that aim to help organisations achieve a sustained success. But there are some difficulties to implement these principles. Auditors are responsible for correct implementation of standards. For the auditors they are the key to transforming the way quality system

audits are conducting, as recognised by the International Accreditation Forum (IAF).

There are a number of approaches generally used in conducting internal and external management system audits, but not all of them are effective. A more effective is processes-based auditing. The auditor seeks to establish the results the organisation desires to achieve, determines that these results take into account the needs of the customers and the interested parties, and then examines the way that processes are managed to achieve these results and improve performance.

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KOKYBĖS VADYBOS SISTEMŲ AUDITO PROBLEMOS SIEKIANT DARNAUS ORGANIZACIJŲ VYSTYMOSI

A. Kaziliūnas

Santrauka

Straipsnyje analizuojamas tarptautinius standartus atitinkančių kokybės vadybos sistemų vaidmuo darniam organizacijų vystymui. Įmonės ir organizacijos vis daugiau tampa priklausomos viena nuo kitos ir užsienio partnerių verslo, socialinėse, ekonominėse bei aplinkosaugos srityse. Šiomis sąlygomis labai naudinga pasinaudoti tarptautiniais standartais, nes jie padeda vienodai suprasti ir suderinti daugelį kriterijų. Lietuvoje pastaraisiais metais didžiausio populiarumo sulaukė tarptautiniai standartai ISO 9000:2000 (kokybė) ir ISO 14000 (aplinkosauga). Lietuvos gamybiniame, paslaugų ir viešajame sektoriuose jau yra apie 750 organizacijų, įdiegusių kokybės vadybos sistemas pagal ISO 9001:2000 standartą, ir apie 140 organizacijų, įdiegusių aplinkos vadybos sistemas pagal ISO 14001 standartą. ISO 9000:2000 standartai reikalauja esminių organizacijos požiūrių į vadybą pokyčių. Vadybos sistemos turi padėti kurti pridedamąją organizacijos vertę. Standartuose išreikštas požiūris, kad organizacijos tikslai turi būti pasiekiami efektyviai ir rezultatyviai valdant procesus ir jų sąveiką, iš esmės keičia auditų atlikimo būdą, nes auditoriai yra atsakingi už teisingą standartų nuostatų traktavimą ir įgyvendinimą. Auditoriai turi išmokti naujos audito atlikimo technikos, kuri leistų auditoriams nustatyti, ar organizacija

efektyviai valdo procesus ir pasiekia užsibrėžtų tikslų. Tai nėra lengvas uždavinys ir susiduriama su nemažais sunkumais. Straipsnyje nagrinėjamas šių sunkumų pobūdis ir pateikiami kai kurie jų įveikimo būdai, analizuojama audito metodologija, tinkamo klausimyno sudarymas bei audito atlikimo technika, kaip to reikalauja ISO 9000:2000 standartų kokybės vadybos principai.

Reikšminiai žodžiai: vadybos sistemos, ISO standartai, kokybės / aplinkos sistemų auditas.

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