IOSA Audit Handbook

Procedures and Guidance

(Audit Organizations and Airlines)

Effective September 2018

9th Edition

DISCLAIMER

The International Air Transport Association (IATA) Operational Safety Audit Program (IOSA) is an international evaluation system designed to assess the operational management and control systems of an airline. Under this program, internationally recognized quality audit principles are used to conduct the audit in a standardized and consistent manner.

This IOSA Auditor Handbook (IAH) is intended to provide each IOSA Auditor with guidelines for the proper conduct, and completion of official records and results of the safety audit, conducted by an auditee on an audit organization, in accordance with the terms of the IOSA Program and Manuals.

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Senior Vice President
Safety & Flight Operations
International Air Transport Association
800 Place Victoria
P.O. Box 113
Montreal, Quebec
CANADA H4Z 1M1

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Revision Highlights

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Reference	Change Comments
1	IOSA Program Overview
1.1	Introduction – Editorial changes
1.2	IOSA Documentation system – Removed the reference to IAH Part 3
1.3	English Language – No change
1.4	Software Platforms – Added the new audit software description
1.5	On-Site Audits Versus Remote Audits – Added definition and supplementary information on the on-site audits and remote audits
1.6	Resolution of Unconventional Audit Situations – Editorial changes
1.7	Auditor Qualification – Clarified the duties of an IOSA auditor. Added information on external auditor
2	AO Audit Procedures
2.1	IOSA Audit Planning – Incorporated changes due to change of audit software
2.1.1	Audit Planning – Incorporated changes due to change of audit software
2.1.3	IOSA Audit Build – Incorporated changes due to change of audit software
2.2	IOSA Audit Preparation – Incorporated changes due to change of audit software
2.2.4	IOSA Audit Team Meeting – Added typical team meeting agenda
2.3	Operational Profile – Incorporated changes due to change of audit software
2.3.2	Operational Profile Verification – Added requirement for audit team member briefing
2.4	Categorization of Fleets Operated – Added provision for countries without Operations Specification
2.4.1	Validating the Air Operating Certificate (AOC) – Added provision for countries without Operations Specification
2.4.2	Categorization of all Fleets Operated or Utilized by the Auditee – Incorporated changes due to change of audit software and updated with IRM definitions
2.4.3	Wet Lease Operations – Incorporated changes due to change of audit software
2.4.5	Capacity Purchase Agreements – Intentionally Open
2.4.6	Fleets and/or Aircraft Exemptions – Incorporated changes due to change of audit software
2.4.7	Procedures for Fleets and/or Aircraft Exemptions – Incorporated changes due to change of audit software
2.4.8	Operational Exclusions – Incorporated changes due to change of audit software
2.4.9	Fleets and/or Aircraft Out of Scope – Incorporated changes due to change of audit software
2.5	Auditing the Conformance Report – Editorial changes
2.5.3	Role of the AO During Audits – Added the SME role
2.5.5	Procedures for the On-Site use of CR – Clarified the record of the evidence
2.5.6	The Challenge of Auditing ORG – Editorial Changes

Reference	Change Comments
2.5.10	Assessment of N/A in CR – Editorial Changes
2.5.12	Audit Hierarchy when Finalizing Contradictory Assessment – Incorporated changes due to change of audit software
2.6	Completing the Audit Checklist – Incorporated changes due to change of audit software
2.6.3	Document References (DR) [Previously known as Information Sources (IS)] – Updated requirement of different type of document
2.7	Completing the Audit – Incorporated changes due to change of audit software
2.8	Corrective Action Record – Incorporated changes due to change of audit software
2.8.9	Intentionally Open
2.8.10	Completion of CARs for Observation – Simplified the procedure
2.8.11	Completion of CARs Raised in Error – Improved the procedure for some of the CAR raised in error
2.9	Audit Report Completion – Incorporated changes due to change of audit software
2.10.3	On-Site Audit Contingency Plan – Added information to handle the unfinished on-site audit
3	Operator Audit Procedures
3.1	Operator's Responsibilities – Clarified on the supporting the audit and editorial changes
3.2	IOSA Audit Preparation – Clarified the preparation needed from operators
3.2.2	Review Document Reference Requested by AO – New Section added to incorporate changes due to change of audit software
3.3.1	Quality Assurance Program Requirements – Added Clarities on the requirement and Editorial Changes
3.3.3	Alignment of ISARPs with Regulations – New requirement added for sharing the cross reference list
3.3.4	ISM Applicability for Internal Assessments – Editorial Changes and given examples on changes
3.3.5	Actions for a New ISM Revision – Clarified the operator's decision on re-auditing
3.3.6	Internal Auditor Qualification and Independence – Clarified the applicability of the independence
3.3.7	Training and Qualification Program for Internal Auditors – Editorial Changes and added the SME recommendation
3.3.8	Record of Internal Auditors – Clarified the document reference
3.3.9	Use of External Resources for Internal Audits – Clarified the document reference
3.4	Producing the Conformance Report – Updated on the ISARPs reference
3.4.3	Description of the ISARPs which define CR Content – Updated on the ISARPs reference
3.4.4	Description of the ISARPs which define auditor and Audit Database Requirement – New section added to increase clarities
3.4.5	Procedures for the Completion of the CR – Editorial Changes
3.4.6	Procedures for the Completion of the Documents accompanying the CR – Added new requirement on the Active Implementation Record in CR template

Reference	Change Comments
3.4.9	Changes to Documentation and Manuals after an Internal Audit – Editorial Changes
3.4.10	CR submission Deadline – Editorial changes
3.4.11	CR Changes after Submission – Editorial Changes
3.4.12	AO Use of Conformance Report – Editorial Changes
3.5	IOSA Audit Follow-up – New Sections 3.5.1 – 3.5.5 added to incorporate changes due to change of audit software
4	Audit Methodology and Technique
4.1	Understanding the ISARPs – Editorial Changes
4.1.2	Interpretation of ISARPs – Clarified on how to use cross-referenced ISARPs
4.1.4	ISARPs Applicability – Added new description for Dormant Operations
4.2.2	Documented – Clarified on copying ISARPs in operator's manual
4.2.3	Assessing and Recording Documented – Clarified the acceptable document
4.2.4	Implemented – Editorial Changes
4.2.5	Assessing and Recording Implemented – Editorial and adding reference
4.2.6	ISARPs that are Not Applicable – Editorial Changes
4.2.7	Assessment and Recording of Not Applicable – Editorial Changes and added some examples
4.2.8	Systemic Assessment – Editorial Changes
4.2.10	ISARPs with Multiple Selectable Provisions – Editorial Changes
4.2.11	Findings and Observations – Editorial Changes
4.2.12	Methods of Recording Findings and Observations – Updated the ISARPs
4.2.14	Implemented, not documented assessments – Incorporated changes due to change of audit software
4.2.15	Repeated ISARPs – Updated the ISARPs and added requirement for auditor's independence
4.3	Audit Evidence
4.3.1	Evidence – Added link to Dormant Operations
4.3.2	Sampling of Evidence – Editorial Changes
4.4	Auditor Actions
4.4.2	Structure & Functionality of Auditor Actions – Incorporated changes due to change of audit software
4.4.3	Procedures for Auditor Actions – Incorporated changes due to change of audit software
4.4.4	Harmonization of Narratives and Related Auditor Actions – Editorial Changes
4.4.5	Operator Options for Auditor Actions – Editorial Changes
4.5	Auditing Outsourced Operational Functions
4.5.1	Introduction to Outsourced Functions – Editorial Changes
4.5.2	Assessment of Outsourced Functions – Incorporated changes due to change of audit software
4.6.1	Observing Operations – Added communication requirement on the outcome of the MOs

Reference	Change Comments
4.6.3	Mandatory Observations for Outsourced Functions – Editorial Changes
4.6.5	Mandatory Observations Not Assessed – Incorporated changes due to change of audit software
4.6.6	Recording of Mandatory Observations – Incorporated changes due to change of audit software
4.7	Line Flight and Simulator Observations – No Change
4.8	Auditing SMS – Audit Methodology and Guidance
4.8.2	Essential Information for Airlines Regarding SMS – Editorial Changes
4.8.4	SMS and Outsourced Function – Intentionally Open due to special review in progress
4.8.5	Audit Procedures for the SMS Training
4.9	Auditing of Aircraft Equipment – Incorporated the changes due to change from FLT and CAB to MNT. Distinguished the term “Group” and “Type”
4.10	Auditing Performance-Based Conformity – Editorial Changes and Figure 4.1 has been revised
4.11.1	Manuals which Require Regulatory Approval or Acceptance – Figure 4.2 has been revised
4.11.2	Operational Functions Requiring Regulatory Approval – Added guidance on how to process the “not required by the authority” case
4.11.3	Assessing ‘Commercial/Non-Commercial’ ISARPs – Editorial Changes
4.11.4	Assessing Flight Data Analysis – Editorial Changes
5	Program Options
5.1	Parallel Audits of Affiliated Operators – Editorial Changes
5.2	Suspended Provisions or Specifications – Incorporated changes due to change of audit software
5.3	Extenuating Circumstances – Editorial changes and Incorporated changes due to change of audit software
5.4	Interim Corrective Action – Editorial changes and Incorporated changes due to change of audit software
5.5	Active Implementation – Incorporated changes due to change of audit software
5.6	Verification Audits – Editorial changes and Incorporated changes due to change of audit software
5.7	IOSA Preparation Visit – Editorial changes

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1 Introduction

△ The IATA Operational Safety Audit (IOSA) is an internationally recognized and accepted evaluation system designed to assess the operational management and control systems of an air transport operators. IOSA is based on industry-proven quality audit principles, and is designed to ensure that each audit is conducted in a standardized manner to achieve consistent results.

△ IOSA aims to improve safety and reduce air transport operators costs by mitigating the operational risks. IATA will continue to update IOSA standards based on stakeholder input, practical experience and the latest consensus in operational quality management principles.

△ The IOSA program is governed by the IOSA Program Manual (IPM), the IOSA audits are conducted in accordance with the IOSA Audit Handbook – Procedures and Guidance (IAH P&G).

2 Applicability

△ This handbook is applicable to Audit Organizations (AOs) and all IOSA eligible operators in support of the IOSA Program. The purpose of this handbook is to provide processes, procedures, methodology and guidance for:

1. AOs and associated IOSA auditors in the conduct of IOSA Audits, reference IPM section 8;
2. Operators and associated internal auditors, in the conduct of internal IOSA Audits; and
3. Operators in the preparation for the IOSA Audit, reference IPM section 6.

△ This handbook covers pre-audit, on-site and follow up audit activities for the AOs and operators, including the production of the:

1. IOSA Audit Report by the AOs; and
2. Conformance Report by the operators.

△ While this handbook provides procedural information of specific IOSA Program options, the source information and program rules are available in the IOSA Program Manual (IPM).

△ Most of the procedures and guidance in this handbook are specific to the IOSA audit model and are in regular use by the IOSA AOs. However, it is recognized that many operators have established procedures in place for the conduct of internal audit processes. The information in this handbook is therefore not intended to replace procedures currently being used by operators, but is available to the operators' internal auditors who wish to integrate the audit methodology developed for IOSA and currently being used by the AOs.

3 Handbook Description

△ The IAH P&G is designed to be used as an electronic source of information, accessing information by means of hyperlinks.

The handbook is divided into five sections:

1. **IOSA Program Overview**, which covers general introduction information about the IOSA Program.

△ 2. **Audit Procedures for Audit Organizations**, outlines the procedures used by the IOSA auditor to conduct the pre-audit, on-site and follow up activities, and produce the audit report. Generally this section contains information that may need to be referenced by the IOSA auditors to perform their duties.

△ 3. **Operator Audit Procedures for operators**, outlines the procedures used by operator to prepare for the IOSA audit and conduct the internal audits and follow up activities, and produce the Conformance Report. Information is provided to support or supplement the operator's quality assurance processes and procedures. Generally this section contains information that may need to be referenced by the internal auditor and the operator to perform the duties under their IOSA responsibilities.

4. **Audit Methodology and Technique**, contains guidance material and audit concepts and methodology, which every IOSA and internal auditor should know through auditor training and is not generally required to be quick referenced by the auditor in the conduct of their duties.

5. **Program Options**, outlines how the AOs and operators must utilize the options built into the audit program, where applicable.

4 How to Use this Handbook Effectively

△ For ease of navigation hyperlinks have been added to take the reader to the other relevant sections of the handbook, including the hyperlinks in the Table of Contents (TOC), the (TOC) or Return to TOC hyperlinks at the bottom of each page.

△ All IAH P&G sections can be printed and used in hardcopy. When the hardcopy is being used, the document should be considered as an uncontrolled document; unless otherwise the document control processes are implemented by the user.

△ To provide guidance for the adherence to this handbook, a similar approach to the IOSA Audit Standards And Recommended Practices (ISARPs) is adopted. Throughout the handbook where processes, procedures and requirements are considered to be standard procedural requirements and must be followed they will be stated as a 'shall' or other wording (excluding 'should') in the requirements to state that they must be followed. Where the processes, procedures and requirements are guidance as best practice or recommendations they will be stated with a 'should' statement.

Where there are any variation between the AO and operator approach, it will be stated in the requirements.

△ Auditors should also review the IOSA Standard Manual (ISM) Introduction, which contains a detailed summary of the IOSA Program applicability, structure, rules, terminology, options, etc. Additionally, auditors should keep up to date with the ISM and IOSA Program Manual (IPM) to ensure they apply the current requirements and program rules to their auditing.

△ The IOSA documents and forms depicted or referenced in this handbook may have subsequently undergone revision, and thus may not be the current edition/version of the document and/or form in use for Program activities. IOSA documents and forms that are referenced in this handbook are available for download on the IOSA website (http://www.iata.org/iosa), unless stated otherwise.

□ For the acronym 'IAH' stated in this handbook, it refers to the IOSA Audit Handbook – Procedures and Guidance. Should reference be made to another IOSA Audit Handbook, it will be clearly stated such as IAH – Interlinked and Repeated ISARPs.

5 Handbook Revision

Unless otherwise specified, new editions of the IAH usually become effective 30 days after issue and are applicable to audits conducted on or after the effective date. If an amendment is needed urgently to address specific operational conditions, a Temporary Revision (TR) would be issued and the effectivity period may be less than 30 days or immediate.

☐ For the purpose of IOSA, the IAH that was effective at the time of Opening meeting shall be applicable.

New editions are issued in PDF and contain 'Revision Highlights' as a description of changes. The month of publication is displayed in the footer of each page.

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6 Conflicting Information

△ This handbook and other IOSA documentation are not revised and published concurrently, thus creating the possibility of conflicting information in different manuals and/or handbook.

△ If there are inconsistencies between the IOSA documentation, namely the ISM, IPM and IAHs, IATA should be contacted for clarification and correction.

△ If there are inconsistencies between the IPM (and related content in the IAHs) and the Audit Agreement, in accordance to IPM 8.2.2, the Audit Agreement shall prevail.

7 Modification Status

All changes in this document are listed in the revision highlights table. For readability, the following symbols identify any changes made within each section:

☐	Addition of a new item.
△	Change to an item.
⊗	Deletion of an item.

8 Ongoing Improvement of the IAH and IOSA Program

△ Users of the IAH are encouraged to communicate to IATA any aspects of the audit process which are unclear, including any unconventional situations or circumstances which are not covered by current IOSA program, procedures and guidance.

IATA is committed to provide all possible support to Audit Organizations and operators in relation to the IOSA Program.

IATA will work with the AOs and/or IOSA Technical Groups, as appropriate, to revise or simplify procedures and guidance wherever possible.

△ All users are encouraged to provide feedback on the content, usability, or any other aspect of this handbook to the following email address: iosa@iata.org

9 Standard Terms used in the IAHs

△ All terms and abbreviations in the IOSA Audit Handbooks (IAHs) are described in the IATA Reference Manual for Audit Programs (IRM).

10 Distribution

Electronic distribution only, via public website: **www.iata.org/iosa**.

11 Authority

△ The IOSA Program operates under the authority of the IATA Operations Committee (OPC) with reference to the IATA Board of Governors (BoG). This edition of the IAH P&G is approved for use by the program management.

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Section 1 IOSA Program Overview

1.1 IOSA Introduction

IATA Operational Safety Audit (IOSA) Program is a global safety audit program, managed and controlled by IATA.

The objective of the audits conducted under the IOSA Program (by both AOs and operators) is to determine an operator's level of conformity with the IATA Standards and Recommended Practices (ISARPs). Through an audit process, an operator is assessed against the ISARPs, as contained in the IOSA Standards Manual (ISM).

(a) IOSA Standards:

1. Contain specifications (e.g. systems, policies, programs, processes, procedures, plans, set of measures, facilities, and other aspect of operations) that an operator must be in conformity in order to maintain IOSA registration.
2. Always contain the word “shall” (e.g., “The Operator shall have a process…”) in order to indicate that conformance is required.
3. △ If assessed as a Non-conformity, will always result in a Finding, which then must be closed with appropriate corrective action in order to achieve or regain conformity.

(b) IOSA Recommended Practices:

1. Contain specifications (similar to Standards) that are desirable for an operator to be in conformity; however, conformance is not required in order to maintain IOSA registration.
2. Always contain the italicized word “should” (e.g., “The Operator *should* have a process…”) in order to indicate that conformance is desired, but not required.
3. △ If assessed as a Non-conformity, will always result in an Observation, which may then be closed with appropriate corrective action to achieve or regain conformity.

To determine conformity with any standard or recommended practice, an auditor will gather evidence to assess the degree to which specifications are *documented* and *implemented* by the operator, refer **IAH 4.2.1**.

The primary source for the requirements contained the ISARPs is the safety and security requirements published in the ICAO Annexes (as applicable to operators). Other sources of ISARP requirements come from FAA and EASA regulations, IATA manuals and industry best practices.

△ Similar to the ICAO Standards And Recommended Practices (SARPs), the ISARPs are a global standard to ensure effective uptake by all IOSA operators without adding an addition burden of conformity. Operators are encouraged to exceed the ISARP requirements or may be required to exceed the ISARPs to meet their State regulatory requirements.

The scope, eligibility and applicability of the audits are described in the ISM.

IOSA Audits are only conducted by Audit Organizations (AOs) that have been accredited by IATA, in accordance with the IOSA Program Manual (IPM).

1.2 IOSA Documentation System

The IOSA document system comprises the following manuals:

△

- IOSA Standards Manual (ISM), contains the ISARPs that provide the basis for audits conducted under IOSA;
- IOSA Program Manual (IPM);
- IOSA Audit Handbooks (IAHs); and
- IATA Reference Manual for Audit Programs (IRM), contains abbreviations and definitions used throughout the IOSA documents;
- SFO Quality Assurance Program Manual (QAPM).

Supporting documents such as AO and ETO Alerts, AO and ETO Bulletins are also used to disseminate related information.

The IOSA manuals above are available for download on the IOSA website http://www.iata.org/iosa. The AO and ETO Alerts and Bulletins are available on the AO Extranet site.

1.3 English Language

English is the official language of the IOSA Program and the IOSA Documentation System, as per the Merriam-Webster dictionary (reference http://www.merriam-webster.com).

The IPM requires auditors to ensure the English language version of all documentation is always used as the basis for a final determination of conformity or nonconformity with ISARPs during the conduct of an audit. Versions of the documents that have been translated into another language are subject to misinterpretation; therefore, any translated IOSA document is considered an unofficial reference.

1.4 Audit Software Platforms

△ In the conduct of IOSA Audits, electronic systems and an audit software tool are used. The term used throughout this handbook to refer to these electronic tools will be *Audit Software*.

□ The IOSA Audit Software has been changed in April 2018. The previous Audit Software manuals, namely IOSA Q5AIMS Auditor Manual and IOSA Q5AIMS Auditee Manuals, are replaced by the latest Audit Software manuals, IOSA Audit Software Auditor Manual and IOSA Audit Software Auditee Manual. Given this transition period, there will be a number of Audit Software related manuals, alerts or bulletins issued for the purpose of ensuring the effective and efficient usage of the new Audit Software. The AOs and IOSA auditors shall ensure they are kept up to date with the latest information regarding the use of the new Audit Software.

□ 1.5 On-Site Audits Versus Remote Audits

As stated in IPM 6.2.2, the IOSA must be conducted at the operational headquarters or bases of the operator where relevant line personnel and management representatives are available for the purpose of assessing ISARPs conformity, this is also known as the On-Site Audits.

Often, the operator has various locations for their offices such as administrative office, operational office and logistic office. The word “operational headquarters or bases” is defined as the principal location where the majority of operational decisions are made. If the operator has various locations which fulfill this definition, the accessibility of the documentation & records, the ease of implementation verification and the availability of the operator's personnel for the purpose of assessing ISARPs shall be considered to determine whether the audit is a remote or an on-site audit.

It is important to highlight that the audit may not be conducted at a remote location. This remote location restriction is not applicable to outsourced functions, such as flight training and maintenance that are physically located outside the operational headquarters or bases of the operator. In such cases, the AOs shall coordinate and plan these audit activities with the operator to ensure an effective and efficient use of auditor-days.

1.6 Resolution of Unconventional Audit Situations

△ AOs must contact IATA as soon as possible when any unconventional or problematic situation arises which is not covered by published Program rules, or if there is a risk that finding(s) may not be closed within published deadlines, etc. IATA has the working knowledge and experience with previous Program issues and will use all the facilities and resources at its disposal to assist in resolving such issues. However, IATA may not be able to provide such support if decisions have been made independently, without IATA's acknowledgement or approval. Inappropriate decisions or actions by an AO without the acknowledgement and support of IATA could risk the validity of the audit and/or the operator's registration status: this situation must be avoided at all costs.

The following are further examples of situations based on Program experience in, as well as issues identified and included in the **Essential Pre-audit Checklist**:

(a) unexpected local or regional limitations on operational functionality, or a lack of approvals/authorities conventionally issued by regulators;

△ **(b)** Air Operator Certificates (AOCs) and/or Operations Specification not available or expired before the audit, containing expired approvals, listing fleets no longer being operated;

(c) difficulties in confirming which fleets are currently being operated before the audit, particularly when aircraft or fleets were being phased in or out of the operator's scope of operations;

(d) specific commercial arrangements unique to the region and regulatory structure which are not compatible with the IOSA audit structure and could result in findings which cannot be closed.

1.7 Auditor Qualification

△ IOSA auditors are auditors that are employed by the AO to conduct IOSA Audits for assessment of the ISARPs conformities and the production of the IOSA Audit Report. The IOSA auditors must be qualified and approved by IATA in accordance with the IPM.

△ Internal auditors are auditors that are engaged by the operator to conduct internal audits for the production of the Conformance Report as required by the ISM. The internal auditors must be qualified as per the requirements of **ORG 3.4.13** and have appropriate independence from operational functions as specified in **ORG 3.4.12**. In case external auditors are used, who are not staff of the operator, the operator shall ensure such external auditors fulfill these requirements.

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Section 2 Procedures for Audit Organizations

2.1 IOSA Audit Planning

2.1.1 Audit Planning

AOs must plan for the IOSA Audits to ensure minimal disruption and errors; to produce the highest quality IOSA Audit Report (IAR). The planning must be performed, as a minimum, in accordance with the **IPM 8.2**.

△ An audit plan shall be built into the Audit Software by the Audit Organizations. Subsequently, the built audit plan in audit software will be submitted to IATA electronically for review. Once the review is completed, the built audit plan will be approved and ready to be used.

The planning process includes, but is not limited to, the following:

Additional Planning Items	
1	Establish communication with the Auditee.
2	Assess, and address, conflict of interest concerns.
3	Select the Audit Team for the audit.
4	Plan logistical and administrative requirements for the conduct of the audit, including visas, etc.
5	Arrange for the resources and on-site facilities.
6	Develop an audit plan, including the schedule of the audit activities.
7	Plan to complete all Mandatory Observations within the window defined in **IPM Table 8.2** (during the period of time 30 calendar days before to 30 calendar days after the closing meeting date, no later than 31 days prior to the expiry date) ***Note:*** *Allow time to arrange the line flight observations in some countries requiring NAA approval for access to the cockpit.*
△ **8**	Request the following documents from the Auditee: **(a)** if it is a Renewal Audit, the Conformance Report and associated documents, in accordance with **ORG 3.4.7, 3.4.8**; **(b)** completed list of document using the template downloaded from the audit software. The auditee is not required to fill in the 'Audit Record No', 'Dated Reviewed' and 'Question Codes' column in the template; **(c)** Air Operator Certificate, Operations Specifications, or equivalent documents; **(d)** Completed Aircraft Systems and Equipment form; **(e)** if Active Implementation was utilized in the previous audit or will be used in upcoming audit, the Active Implementation Record or Implementation Action Plan; **(f)** any other documentation required for the auditors to prepare for the audit; **(g)** identify at least one CAR administrator from the operator and obtain the Full name and email address; and **(h)** check with the operator if document reference review is necessary during the buildup of the audit in audit software.

	Additional Planning Items
	Note: *There are some countries that do not issue an Operations Specification to an operator. See 2.4.1 special handling.*
△ **9**	Request/confirm the following with IATA: **(a)** if it is a Renewal Audit, the previous IOSA Audit Report; **(b)** AO shall ensure the audit built approval has been received from IATA prior to the on-site audit by verifying the workflow stage changes to "Audit in Progress".
10	Determine any language difficulties: **(a)** Confirm the language(s) in use by the operator's internal auditors; **(b)** Determine if there were any difficulties with the interpretation of the IOSA provisions during the internal assessment and the Conformance Report production processes, and if these were due to language issues; and **(c)** Evaluate the need for translators during the audit.
11	Determine any special circumstances or unconventional situation with the audit, including if the audit may involve affiliated operators, if it is a Verification Audit etc.

△ An operator may choose to undertake an IOSA Preparation Visit (IPV) to assist the operator in understanding the IOSA Audit process, refer to **5.7**.

When there are one or more affiliated operators that share a portion of their operational functions, and when approved by IATA, one or more of the audits may be of reduced auditor-days due to the shared function having to be audited only once, refer to procedures in **5.1**.

If the audit being planned is a Verification Audit refer to additional information in **5.6**.

2.1.2 Early Renewal Audits

When a renewal audit is conducted prior to the audit window (150 – 30 calendar days prior to registration expiry), the audit is referred to as an early renewal audit, see **IPM 7.5.4** and **7.5.5**. An early renewal audit is conducted like a conventional audit, however the registration date is changed to 150 calendar days after the on-site closing meeting.

When an Early Renewal Audit is planned to be conducted, the AO must notify IATA as soon as it becomes known that the audit will be an Early Renewal Audit.

2.1.3 IOSA Audit Build

△ The AO shall build any audit (initial, renewal and verification audits) in the audit software. The audit build shall include the information of the operator, the Audit Organization and the on-site audit team (Lead Auditor, Auditor and Trainee). All the mandatory field in the audit software will be required at the time of build.

Once the audit is built in the audit software, the AO shall submit for review. The review and approval of the built audit shall only be performed by IATA. This request for review by IATA shall be submitted at least 14 calendar days prior to the commencement of the on-site audit.

For any changes made on the audit details after the approval from IATA, the user making the changes should add comments in the audit software and state the reason of the changes.

After the commencement of the on-site audit, if there is any further changes, the audit organization and/or the lead auditor shall record those changes (e.g. change of auditor and change of operator's address, etc.) within the audit software, before the closure of the audit.

Note:

The auditor trainee will not be given any access to the audit software production database. Instead, the training/test database access will be granted for the training purpose.

2.2 IOSA Audit Preparation

2.2.1 Audit Preparation Procedures

The following **Audit Preparation Tasks** are provided to assist AOs and operators in audit preparation. While most appear obvious, these checks are based on Program experience of significant audit process problems during/after actual audits, or findings which could not be closed within published deadlines.

The preparation tasks shall include, but are not limited to, the following:

	Audit Preparation Tasks	
△	**1**	Define the Operational Profile as accurately as possible prior to arriving on site, through the examination of the Air Operator Certificate/Operations Specifications (AOC/Ops Specs). ***Note:*** *There are some countries that do not issue an Operations Specification to an Operator. See 2.4.1 special handling.*
△	**2**	Assess if the Air Operator Certificate is valid for the audit. This check is absolutely essential. Before adding the Air Operator Certificate/Operations Specification in the 'Assessment Details' of the audit software, the lead auditor must verify the Air Operator Certificate/Operations Specification is current and lists the active fleets which will be audited.
	3	Inform the operator, that all fleets on the AOC are within the audit scope and have to be audited, as defined in the **ISM** Introduction Part 4.
△	**4**	Determine if there **ANY** aircraft/fleets on the operator's AOC/Ops Specs that cannot be audited due to being out of scope or unavailable for audit. Such aircraft/fleets must be categorized, see **2.4.2**, and approved by IATA as exempted, with the request to be submitted 14 calendar days prior to the on-site audit, see **2.4.6**.
	5	Determine if any aircraft listed on the AOC wet-leased. See **2.4.3 Wet Lease Operations**.
	6	Determine if there are any approved and/or authorized functions on the AOC which are not active, as per the categorization in **ISM** Introduction,"Inactive Approved Operations". Unless the operator has a statement in a controlled document that any such approved and/or authorized functions on the AOC are inactive, the functions must be fully audited, as per the specification in ISM Introduction.
△	**7**	Verify with the operator that, when required, all required regulatory approvals are in place for specific operational functions' manuals, training of crew/personnel, etc. One situation could be a significant problem: if a Regulator does not allow manuals/ documentation to be used before being formally approved, the operator must be aware that such manuals will **NOT** be assessed during the audit. Conversely, if a Regulator allows the use of the company manuals prior to their formal approval, then this policy or practice must be clearly stated by the regulator. **See 4.11.1. Manuals which Require Regulatory Approval or Acceptance**

△

Audit Preparation Tasks	
8	Determine all Aircraft/Cabin Systems and Equipment in all fleets by reviewing the Aircraft Systems and Equipment forms. Refer to IAH section **4.9** for information on auditing these requirements. ***Note:*** *Program experience has confirmed that the fitment of key onboard components or equipment is not always confirmed before the audit. Examples are: EGPWS, ACARs, ELTs, smoke detection and protection for cargo compartments and lavatories.*
9	Ensure that it is possible to complete all Mandatory Observations within the window defined in **IPM Table 8.2** (during the period of time 30 calendar days before to 30 calendar days after the closing meeting date, no later than 31 days prior to the expiry date).
10	Review the previous IAR, as per **IPM 8.4.2**, to obtain a profile of the Auditee's operations, previous findings, use of Active Implementation, exclusions, etc. ***Note:*** *If the previous audit made use of Active Implementation, it must be followed up and verified during the audit, refer **IPM 8.7.8**.*
11	Review the operator's Conformance Report, see **2.5.4**.
12	Ensure individual auditors have prepared for the audit, and have all the relevant documents and material for their preparation. See **2.2.2** for additional information.
13	If feasible, conduct an Audit Team meeting and preparation for sharing of information prior to the conduct of the on-site auditing activities.

The conduct of the audit must be undertaken in accordance with the IPM, IAH and ISM.

2.2.2 Auditor Preparation

It is important for all auditors to be prepared before conducting the on-site audit activities. Individual auditor preparation shall include:

(a) familiarization with the current edition and Temporary Revisions (especially recent changes) of the IATA manuals, the specific ISARPs, Guidance Material, and Mandatory Observations;

(b) collate the most recent checklists and audit aids;

(c) familiarization with the current Alerts and Bulletins;

(d) familiarization with the operator's supplied documentation;

(e) preparation of an audit interview schedule (being flexible to ensure availability of the most appropriate interviewee); and

(f) plan for how to conduct the on-site audit (e.g. if the operator only has electronic documents, records and systems), prepare for what you would need to facilitate the assessment of the ISARPs to minimize challenges (i.e. projector, network access etc.).

2.2.3 AO Review of the Previous IOSA Audit Report

The AO shall review the previous IAR for the operator as applicable. This review may be done by AO staff or the Lead Auditor; if conducted by the AO staff, the Lead Auditor must receive the result of the review to share with the Audit Team.

The review of the previous IAR provides information for the AO to be able to determine the accuracy of current information provided, and help scope, plan and prepare for the upcoming audit. Caution must be exercised to not negatively influence or bias the IOSA auditors prior to the audit.

The review of the IAR should include the:

(a) Operational Profile, to determine if there are any changes, omissions or errors between the previous audit and the current information available, to identify the operational exclusions from the previous audit;

(b) outsourced functions, to determine the significance, frequency, magnitude, complexity, performance and risk of the operational functions being outsourced, to assess the level of access that may be required for the service providers, to compare the previous information to the current declared outsourced functions;

(c) aircraft/fleet(s) categorization, to compare the changes and information of the aircraft and fleet(s) out-of-scope and exemptions;

△ **(d)** Additional Information, to compare the reported unconventional situations that were identified in the previous audit, such as the use of AI (if utilized the follow up of the AI is required, see **5.5.7**), Extenuating Circumstances, ICA, any revisits, and other potential challenges that may present in the current audit;

(e) Mandatory Observations, to determine if any were not conducted, or the type of observations that were performed as this may influence the sample used for the MOs during the current audit;

(f) nonconformities, if there were any nonconformities or areas that may need to be verified or require a further review for effectiveness; and

(g) N/A assessments, to validate the Operational Profile and potential areas that have changed or may create errors.

△ When requesting the IAR, the request to IATA shall be submitted at least 2 weeks prior to the commencement of the on-site audit.

2.2.4 IOSA Audit Team Meeting

In order to inform the IOSA auditors of the outcome of the various reviews conducted prior to the audit and highlight any concerns with the upcoming IOSA Audit, the Lead Auditor must conduct a IOSA Audit Team meeting prior to the start of the on-site audit activities.

The typical team meeting agenda include, but not limited to the following:

(a) Team Introduction

(b) The Operator (Auditee) background (Organization structure, affiliated airline, audit category (Initial/Renewal/Verification) etc)

(c) The operator's Manual Hierarchy

(d) Standard to be used (IPM, ISM, IAH, AO Alerts, Suspended ISARPs, etc)

(e) Any issue with the AOC/Operation Specification

(f) Any issue with the pre-audit questionnaire

(g) Any issue with the previous IAR

(h) Any issue with the complete conformance report

(i) Any issue with the equipment form

(j) Any issue with the audit schedule

(k) Any issue with the audit software and backup

(l) Logistics Arrangement

(m) Any AO specific information

The AO must ensure that the Lead Auditor has all the information required to be disseminated to the IOSA auditors, and brief them on the upcoming audit.

2.3 Operational Profile

2.3.1 Prior to the Audit

Determining the operator's Operational Profile is a continuous tasks from the audit planning stage through to the on-site activities, and changes may be identified during the auditing process. The Operational Profile must be as accurate as possible prior to going on site for the audit.

Prior to the audit, during the audit preparation, the review of the AOC, previous IAR, CR and Aircraft Systems and Equipment forms will provide information that will help determine the Operational Profile. Additional discussions, documents and information requested from the operator may also focus on clarifying the Operational Profile.

2.3.2 Operational Profile Verification

Immediately after the Opening Meeting and before the commencement of the on-site activity of an IOSA audit, the audit team will confer with the operator's management on the Operational Profile. The information supplied by the operator, including all the approvals, must be scrutinized, especially the approvals that are specific to particular planes or fleets. The discussion will also clarify and confirm essential subjects pertaining to the operations, which include, but not limited to the following:

(a) If any airplanes or fleets are not available and/or are being phased out or phased-in;

(b) Whether the Operational Control is shared or non-shared;

(c) Multi-type or multi-variant qualifications for the crew;

(d) The carriage of cargo and/or all-cargo flights;

(e) The transportation of dangerous goods;

(f) Special Navigation Procedures (VFR, MNPS, AMU, EDTO, RNP, RNAV, etc.);

(g) De-/Anti-icing program;

(h) Existence of Advanced Qualification Program or any similar program for training;

(i) Outsourcing of functions in the IOSA scopes;

(j) Existence of any approvals that are granted by the Regulator but not exercised by the operator;

(k) Whether the Quality and Safety departments have a centralized or localized structure;

(l) The system of approval of operational manuals;

(m) Known Shipper/Regulated Agent program;

(n) Other relevant information.

△ This should be the last chance to check any errors in the Operational Profile of the operator: any corrections that are required must be made at this stage, before the commencement of the audit. In case any audit team member is not present during the Operational Profile Verification, then the member shall be briefed on any changes made during the verification.

□ Should there be any changes in the Operational Profile, the audit organization and the lead auditor shall record the changes and ensure the data is correct and accurate.

If there are discrepancies identified that need an exemption, then an application must be sent to the AO/IATA immediately. Refer **2.4.6**.

2.4 Categorization of Fleets Operated

2.4.1 Validating the Air Operating Certificate (AOC)

△ The Lead Auditor is responsible for confirming that the AOC and/or Operations Specifications (Ops Specs) is current and fleets to be audited have been identified and listed in the IAR. The validation of the AOC/Ops Specs must be done prior to the on-site to ensure any required approvals have been submitted to IATA.

In addition, the Lead Auditor must collect a copy of the AOC and the Ops Specs that are valid on the date of the Opening Meeting and verify them immediately after the Opening Meeting, before commencing the on-site audit, in conjunction with the verification of the Operational Profile. See **2.3.2**.

The current AOC/Ops Specs, as of the date of the Opening Meeting, must be uploaded into the Audit Software under the ORG audit checklist for use by IATA to validate the aircraft types that were audited or exempt during the IOSA audit. The AOC will not form part of the final IAR, but shall remain in IATA records.

If the AOC is not valid during the audit, the audit gets invalidated.

Since the scope of the audit is defined by the fleets listed in the AOC/Ops Specs, it is critically important that fleets which fall under the responsibility of the operator at the time of the audit are all fully audited and accurately represented in the AS. Descriptions and/or clarification of any unconventional circumstances must be included in the ES.

Any aircraft or fleet which will not be audited must be approved by IATA as Exempted, as per the procedure in **2.4.6** below. If any doubt exists as to the scope, configuration or status of the fleets to be audited, contact IATA before the audit.

☐ *Special Handling for Countries that do not issue an Operations Specification:*

☐ There are some countries that do not issue an Operations Specification to an operator. In such a case, the AO shall advise IATA in writing once it is known to the AO.

☐ When on-site, the AO shall validate the operational information contained in the IATA pre-audit questionnaire with the operator at the end of the Opening meeting. It is important for the operator to present documented references to the audit team to verify the “approved” operations. Auditors shall exercise caution when determining if certain operations were really “approved” by the authority. See 4.2.7 for the recording of Not Applicable in this particular situation.

☐ The lead auditor shall report the non-availability of the Operations Specifications in the ‘Additional Information’ in IAR.

2.4.2 Categorization of all Fleets Operated or Utilized by the Auditee

△ To categorize the fleets operated, see **Figure 2.1** which outlines the categorization of the fleet(s) operated by the operator and shows the actions to be taken.

Aircraft are also categorized as:

(a) passenger only, the aircraft is configured to carry passengers on the main deck;

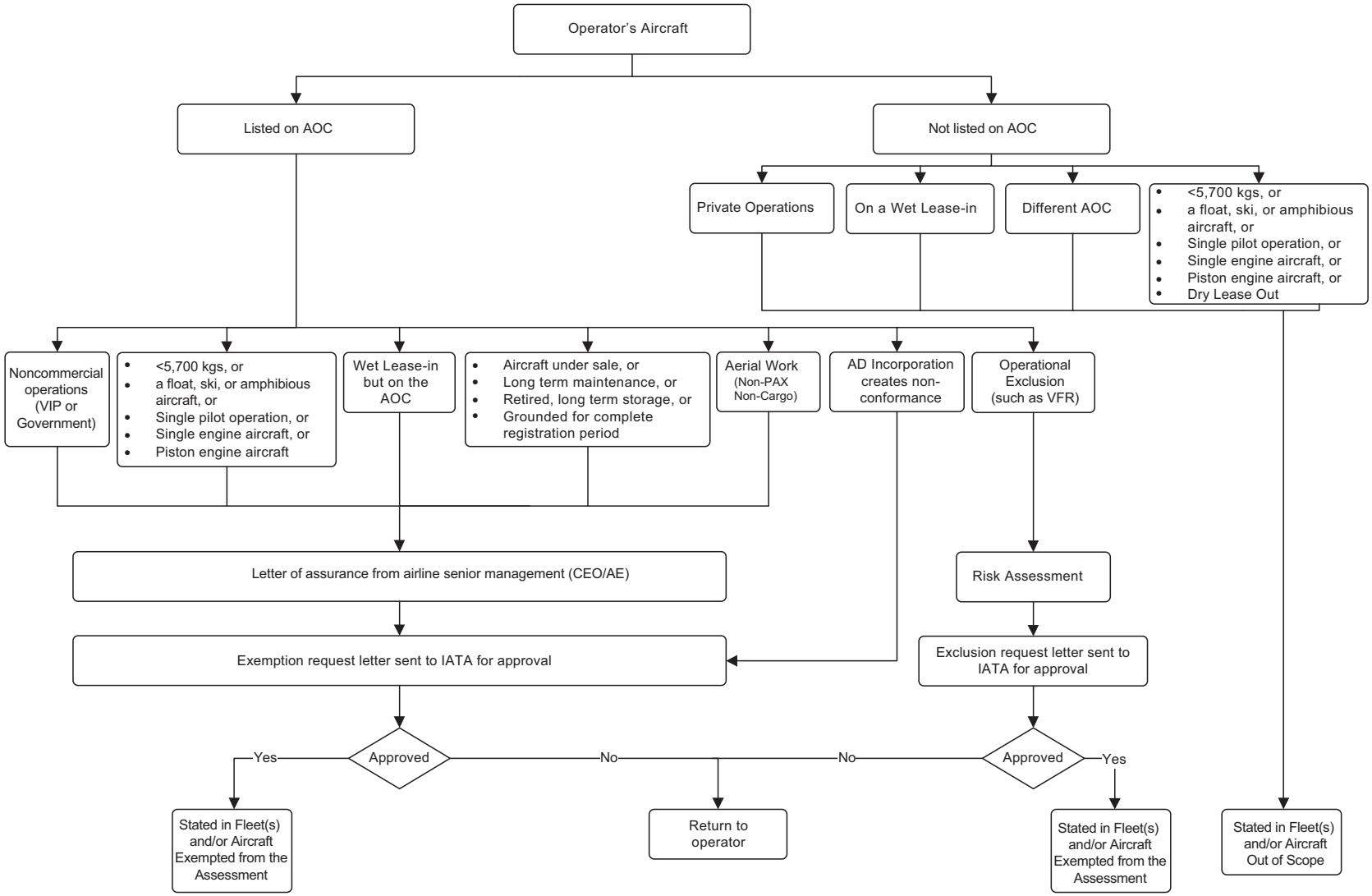
(b) cargo only, only cargo and configuration cannot be readily changed to carry pax;

(c) combi (combined cargo and passenger configuration) aircraft, planes that can accommodate both pax and cargo in different proportions on the main floor. See IRM definition; and

(d) Quick Change airplanes, designed to carry pax OR cargo, but not a combination, on the main floor.

Aircraft that are passenger only or cargo only must apply the relevant ISARPs. Combi or quick change aircraft must apply all relevant ISARPs including the <AC> identified ISARPs. Where duplication or contradiction between ISARPs exists, the auditor must take the most stringent application.

△ **Figure 2.1— Categorisation of Operator's Aircraft**



2.4.3 Wet Lease Operations

Wet lease configurations and contractual arrangements vary so much that it cannot be practical to record every detail required. Some operators may utilize both types of wet lease – wet lease in and wet lease out. General wet lease arrangements are as follows:

△ **(a) Wet Lease Out** – are aircraft that have been leased out from the operator A (the lessor), to another operator B (the lessee). However the aircraft remain on the operator A's AOC, who, as the lessor, generally conducts the operations and retains full responsibility for the operation, usually as per ACMI (Aircraft, Crew, Maintenance and Insurance) conventions. Such aircraft are listed in '*Fleet(s) within Assessment Scope*', and are included in the audit scope of operator A.

△ **(b) Wet Lease In (not listed on the AOC)** – are aircraft that are leased by the operator B (the lessee), and the aircraft continue to be operated by the Lessor and potentially under a different regulatory jurisdiction than the Lessee. The aircraft is not listed on the Lessee operator's AOC. As with any outsourced function, the operator, as the Lessee, must ensure oversight of the operation as per ORG 3.5.4, usually encompassing the aircraft, complete crew, maintenance and insurance.

Such aircraft will be listed in '*Fleet(s) and/or Aircraft Out of Scope*', the aircraft will not be part of the audit scope of operator B (the lessee).

Under "*Reasons*" in '*Fleet(s) and/or Aircraft Out of Scope*', state the reason as "wet lease in, not on the AOC"; and provide the aircraft registration(s), lease duration and State of Registry.

△ **(c) Wet Lease In (listed on the AOC)** – there have been instances when **wet lease in** fleets are also recorded on the Lessee operator's AOC, as mandated by the State of the operator (Lessee); this is an unconventional situation. Such **wet leased in** fleets must be classified as per their primary regulatory jurisdiction, the State of the operator (Lessor). Therefore, the audit process for such wet leased in fleets will be the same as any other wet leased in fleets, as stated above.

To maintain the accuracy of the audit report, as the leased aircraft is on the operator's AOC an exemption will need to be submitted to IATA for approval to exempt the aircraft from the scope to be audited. Such aircraft will be listed in '*Fleet(s) and/or Aircraft Exempted from the Assessment*'. These aircraft will not be audited in the conventional manner, as with any outsourced function: the operator, as the Lessee, must ensure oversight of the operation as per ORG 3.5.4, as stated above.

Under "*Reasons*" in '*Fleet(s) and/or Aircraft Exempted from the Assessment*', state the reason for exemption, see **2.4.6**; and provide the lease duration, Lessor and country of the Lessor.

(d) Damp Lease – are similar as the wet lease, however instead of the fully contracted ACMI functions, it would exclude some elements. For example, the lease may be for aircraft, augmented crew, maintenance and not insurance; or aircraft, crew, not maintenance and not insurance; or any other combination. As with any contracting arrangement there can be any number of variations to the combination of ACMI agreements.

These arrangements can create other complications, generally if the operator (Lessee) is covering the insurance, thus it is not part of the leased functions, then the insurance companies will want the aircraft to be listed on the operator's (Lessee) AOC.

Damp lease in fleet(s) and/or aircraft must be treated the same as the wet lease in options in b. and c. above. In auditing these fleets/aircraft the functions that are not leased (outsourced) must be audited in the conventional manner as they are undertaken by the operator (Lessee). The auditing of the function(s) that are leased (outsourced) will be to ensure the operator (Lessee) undertakes the oversight of the function(s) that are leased as per **ORG 3.5.4**.

2.4.4 Dry Lease Operations

General dry lease arrangements are as follows:

△ **(a) Dry Lease Out** – are aircraft that have been leased out to another operator (Lessee) and the aircraft operate on the Lessee's AOC. These are not considered within the scope of the IOSA Audit and do not need to be recorded in the AS; however, if the dry leased-out aircraft remain on the operator's AOC, then them must be listed in '*Fleet(s) and/or Aircraft Out of Scope*' of the IAR.

(b) Dry Lease In – are aircraft that are leased by the operator, as the Lessee, and the aircraft are operated by the Lessee, on the Lessee operator's AOC. They must be consider like any other aircraft listed on the operator's AOC and are within the scope of the IOSA Audit.

2.4.5 Intentionally Open

2.4.6 Fleets and/or Aircraft Exemptions

Any aircraft that are listed on the AOC/Ops Specs that cannot be audited must be approved by IATA as exempt from the scope of the audit. See **Figure 2.1** for guidance. The fleets and/or aircraft that are approved by IATA as exempt are not to be audited. The categories for exemption are listed below.

(a) Out of Scope: Fleets/aircraft are out of scope if they:

1. do not meet the eligibility criteria as per the ISM Introduction Section 4, i.e. not above 5,700 kg, single pilot etc.;
2. do not carry commercial passengers and/or cargo, i.e. commercial aerial work, see ISM Introduction Section 4;
3. are not utilized for commercial passengers and/or cargo operations, i.e. testing, VIP or Government operations, see ISM Introduction Section 4; or
4. are on a wet lease in arrangement, see **2.4.3**.

Note:

Some states require wet lease in aircraft/fleets to be listed on the AOC.

(b) Unavailable: Fleets/aircraft are unavailable for audit as they are not currently in operation and will not be utilized in commercial operations for the registration period. These fleets/aircraft may be considered exempt from the audit if the fleets and/or aircraft are:

1. being phased out or sold;
2. undergoing major maintenance, major upgrades, repair or restoration work that will extend beyond the IOSA registration period;
3. in long term storage;
4. currently grounded and are likely to be so for the complete registration period; or
5. not available or operational during the audit, but due to commence or recommence commercial operations after the registration period.

Note:

If part of the fleet is grounded and the remainder of the fleet must be audited, an exemption for the grounded aircraft is still required, to ensure an accurate record in the IAR.

(c) AD incorporation: Fleets/aircraft which are non-conforming with a provision, directly due to the incorporation of an Airworthiness Directive (AD) issued by the State of the operator as a direct result of an AD from the State of Manufacture/State of Design. This is considered to be outside of the control of the operator as they are following the direction of the authority. An exemption for AD incorporation may be applied to a complete ISARP or a portion of an ISARP, refer **IPM 7.1.9**.

Notes:

1. *The exemption will only be applicable for the specific fleet or aircraft affected by the AD; any exempt ISARP will still be applicable to other fleet or aircraft being audited.*
2. *The AD may instruct the operator to remove a particular item of equipment resulting in a nonconformity, for example in FLT Section 4. However, the operator may still be in compliance with the State regulations due to the listing of an ICAO difference by the State.*

When these conditions occur, approval from IATA must be requested by the operator as soon as it becomes known, but no later than 14 calendar days prior to the on-site audit as per the procedure outlined in **2.4.7**.

△ To ensure the IAR is an accurate reflection of the audit conducted and to provide clarity in the fleets and aircraft that were audited, information must be recorded in the Operational Profile, '*Fleet(s) and/or Aircraft Exempted from the Assessment*' as outlined in **Figure 2.1**.

△ A letter of assurance is required from the CEO or Accountable Executive, as outlined in **Figure 2.1** (refer **IPM 7.1.10**), stating that a fleet and/or aircraft which is not able to be audited will not be returned to commercial operations without prior notification to IATA. See **IPM 6.2.3**.

△ This letter and the appropriate reference in the Executive Summary (ES) and Operational Profile (OP), provides a traceable record of verification of the fleets and/or aircraft being exempted.

2.4.7	**Procedures for Fleets and/or Aircraft Exemptions**	
	1	Before the audit, the AO must establish the following from the operator: **(a)** if any fleets and/or aircraft on the AOC/Ops Specs are assigned to non-commercial operations and/or will not qualify for the audit as they are **Out of Scope**; **(b)** if fleets and/or aircraft on the AOC/Ops Specs assigned to commercial air transport operations are **unavailable for audit**, but are expected to commence or return to commercial operations after the IOSA registration period;
△	**2**	Obtain a letter of assurance from the CEO (or Accountable Executive), as outlined in **Figure 2.1**, prior to the audit, see **IPM 7.1.10**, containing a statement confirming the details of 2.4.6 a/b above. The letter must contain, where applicable, the requirements as listed in **IPM 6.2.3**. ***Note:*** *This is not required for Category (c) for AD Incorporation.*
	3	Submit an application to IATA for the approval of these fleets and/or aircraft as Exempted, as required by **IPM 2.12.3**.
△	**4**	Record aircraft details in the Operational Profile.
⊗		
	5	***Notes:*** 1. *Commercial demands or restructuring could result in any of the above aircraft being re-assigned to commercial operations at short notice, hence the need to obtain a commitment that the aircraft will not be reassigned to commercial operations during the registration period.* 2. *If the any of the above aircraft are re-assigned to commercial operations, IATA must be notified as soon as possible: this may require a verification audit.*

2.4.8 Operational Exclusions

An Operational Exclusion is any defined segment of operations that is planned to be audited and will not able to conform to IOSA requirements, or where audited and found to not be in conformity, refer **IPM 7.1.5**. These exclusions must be supported by a risk assessment, conducted by the operator, to demonstrate that the intended level of safety established through the conformity with the relevant ISARPs has not been compromised. All Operational Exclusions must be approved by IATA.

The operational exclusions are usually related, but not limited to:

(a) routes or operations associated with a specific airport, for example a route that only must be flown VFR, due to a lack of navaids, NAA directive, or operational environment; and

(b) commercial passenger and/or cargo aircraft that are partially used for types of aerial work, for example the aerial delivery of food (food drops), oil-spill clean up, parachuting, or search and rescue operations.

Note:

*If the aircraft is configured for, or conducts 100% aerial work then the aircraft would be exempt from the audit, see **2.4.6** and **Figure 2.1**.*

When an operation is identified that may need to be excluded, approval from IATA must be requested by the operator as soon as it becomes known, but no later than 14 calendar days prior to the on-site audit as per the procedure outlined below.

Procedures for Operational Exclusions	
1	Before the audit, the AO must determine from the operator if any operations, involving aircraft on the AOC/Ops Specs, may require exclusion from the audit. The AO may provide guidance to the operator on this process.
2	The operator must define the type of operations that are requested to be excluded, and how these operations are clearly delineated from other operations.
3	The operator must complete a risk assessment of the operations that are requested to be excluded.
4	Submit an application to IATA, with the above information, for the approval of the operational exclusions, as required by **IPM 2.12.3**.
5	To ensure the IAR is an accurate reflection of the audit conducted and to provide clarity in the fleets and aircraft that were audited, information must be recorded in '*Fleet(s) Excluded as per the Limited Assessment Process*' as outlined in **Figure 2.1**.
6	Ensure that the CEO is aware that there will be an appropriate reference to the fleets which were not audited in the IAR Executive Summary and Audit Summary.

2.4.9 Fleets and/or Aircraft Out of Scope

Any aircraft that are operated by the operator, but are **NOT** listed on the AOC/Ops Specs, are not to be audited. These aircraft are out of scope and may be:

(a) operated by the operator on a different AOC;

(b) operated by the operator, but are ineligible for IOSA, as per ISM Introduction Section 4;

(c) operated by the operator in a private capacity; or

(d) on a wet lease in arrangement.

When these conditions occur an approval from IATA is **NOT** required, however to ensure the IAR is an accurate reflection of the audit conducted and to provide clarity in the fleets and aircraft that were audited, the information must be recorded in '*Fleet(s) and/or Aircraft Out of Scope*'; see **Figure 2.1**.

2.5 Auditing the Conformance Report

2.5.1 Background Information

△ Operators that are on the IOSA Register are required to conduct on-going internal oversight using the IOSA provisions, which will assist in the achievement of continued conformity, increased focus on implementation, reliability of quality assurance and standardization of operator-internal assurance activities. Using information from the operator's internal QA assessment program, a Conformance Report (CR) must be generated.

The internal oversight must be conducted in a similar manner to the AO auditing of the operator. The internal oversight auditing will include an assessment of documentation and implementation, see ISM Introduction. To assist in the assessment of implementation and provide standardization; the operator must use Auditor Actions.

Auditors assigned to completing the Conformance Report (CR), whether employed by the operator or contracted by the operator as an outsourced function (see **2.5.8**), will be referred to as “Internal Auditors”.

The CR must be submitted to the AO in the English language; however information provided as the references to an internal database does not have to be in English.

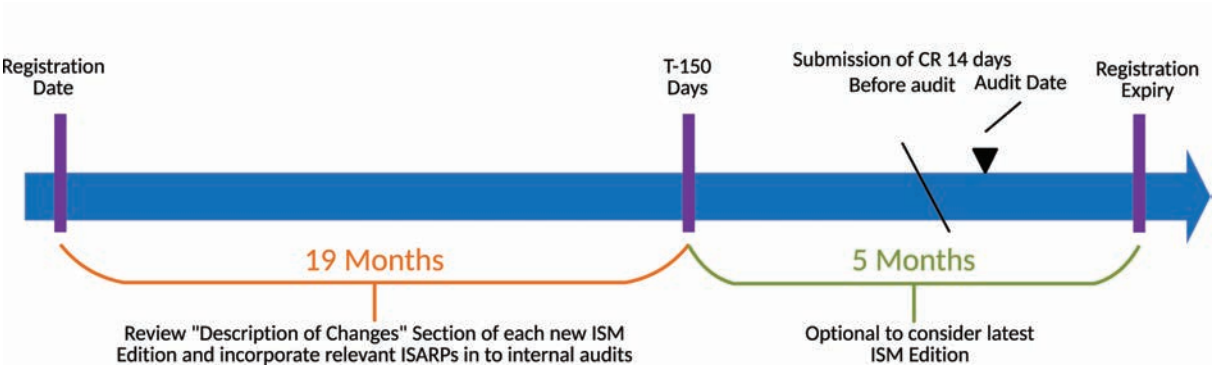
2.5.2 ISM Applicability for Assessments

The operator must conduct internal assessments against all the ISARPs in the effective IOSA Standards Manual (ISM) during the two-year registration period. Refer to Figure 2.2 to determine the applicable ISM edition.

- When a new edition of the ISM becomes effective during the first 19 months of the two-year registration period, the operator must use the new edition for its internal audit process
- When a new ISM edition becomes effective during the last five months of the two-year period, it is optional for the operator to update the CR.

The current or incoming edition of the ISM can be used for the audit from April to August each year, at the discretion of the operator.

Figure 2.2— ISM Applicability for Internal Assessments



When a new edition of the ISM is published, it is the operator's responsibility to identify the provisions that require auditing or re-auditing. There is no absolute procedure for the identification of standards or recommended practices that might require auditing or re-auditing. Every operator will develop its own detailed process for identifying significant changes.

As a minimum, the Operator must review the “Description of Changes” section of a new ISM Edition to identify the provisions that might need auditing or re-auditing. This might be the case if, for example, a Standard was changed significantly, or a Standard was added to the ISM. This will result in the CR containing assessments from multiple ISM Editions, which is acceptable in accordance with **ORG 3.4.6**.

The final result of these reviews will vary from operator to operator – It may happen that an operator identified a change to a standard or recommended practice as significant, whereas another operator did not do so. The AO auditor needs to show some flexibility in allowing the Operator to familiarize with ISM revisions over a longer period of time.

The following gives a list of examples of changes in the ISM that may require auditing or re-auditing of the provisions in the new ISM Edition:

- A new ISARP is added.
- A Recommended Practice is upgraded to Standard.
- A significant change is made to the content of an ISARP.

2.5.3 Role of the AO During Audits

When verifying the CR on-site during the audit, where applicable, the role of AOs will include assessing, explaining and communicating the differences between the CR result and the IOSA result. There will be a strong focus by the Operator on the information in the CR and how its results will be assessed by the AO. The AO auditor must not act as a consultant by providing a fully completed and corrected CR to the Auditee, the deficiencies can be highlighted and then it is the responsibility of the Operator to correct the CR.

△ Valuable discussions will take place among the Operator's internal auditors, Subject Matter Expert(s) and the AO auditor(s) on the various assessments. External subject matter experts can be used to support auditors in their assessments. See 3.3.7. These discussions are necessary to promote an understanding of the Program and the auditing methodology.

It can be expected that certain internal auditors might “defend” their assessment results in the CR, so it should be discreetly emphasized that the IOSA audit team remain responsible for the final audit result.

AO auditors should therefore be prepared to show sensitivity and diplomacy, and be prepared to provide guidance, for example:

(a) Assessments in the CR which are found to be inaccurate or inappropriate should be constructively discussed and explained to the internal auditor(s) and/or managers on-site.

(b) When listing a nonconformity that was not identified in the CR, if the internal auditor(s) are present, the reasoning and evidence supporting the nonconformity should be constructively explained to the internal auditor and/or manager present.

(c) When conformities or non-conformities in the CR are not justified, the reasons should be explained to the internal auditor(s) or manager present.

(d) Any other difference between the CR and the AOs assessment, such as the reasons given for a selection of N/As, should also be constructively explained to the internal auditor and/or manager present.

(e) Any misinterpretations by the internal auditor(s) should be explained in an educational way.

During the audit preparation process, AO auditors should strongly recommend that the operator's internal auditors be present for the formal audit, to facilitate exposure to the routine IOSA assessment process.

2.5.4 Review of the CR before the Audit

The pre-audit review of the CR shall focus on the completeness of the submitted documents and the submission requirements, however the pre-audit review shall not assess the content and quality of information provided in the CR.

The pre-audit review of the CR must be completed by an appropriately competent individual, e.g. the Lead Auditor, a qualified auditor or the QC Manager.

The operator may be contacted to obtain clarification and/or request additional information, if needed. However, the clarification process shall remain within reasonable limits, i.e. it shall not turn into a "document-improvement" exercise in which the operator uses the AO to complete the CR in the last two weeks before the Audit.

An overall conclusion of the pre-audit review of the CR shall be communicated to the Lead Auditor, if it was not conducted by the Lead Auditor, and the Audit Team before the Audit.

Prior to the Audit, the Lead Auditor must identify areas on which the audit team needs to focus on when verifying the CR on-site. Particularities in the CR need to be discussed within the Audit Team with areas of focus identified. The Audit Team members must have the same understanding of the operator's status as summarized in the CR. Every auditor must have at least a general plan of the provisions from the CR he or she will review when on-site.

The CR review shall include the steps outlined in Table 1 below.

Table 1 Checklist of CR Review before the Audit

1. Submission of Documents as per ORG 3.4.7
Operator submitted following documents together with the CR: **(a)** Declaration of internal audit completion that is signed by CEO or designated senior management representative. **(b)** Record of Internal Auditors **(c)** Operational Profile **(d)** List of Document References ***Note:*** *The use of electronic signatures is acceptable.* ***Note:*** *These documents can be submitted on the IATA template or in any other format that meets the requirements.*

2. Completion of CR as per ORG 3.4.8
(a) All provisions are assessed.
(b) All relevant fields: documentation references, conformance status, etc., are completed and in English language.
(c) Details of all non-conformities, assessments, evidence listed, corrective actions, etc., are complete or applicable references to the internal database(s) have been provided (see note to ORG 3.4.8).
(d) Reasons provided for all N/A assessments.
(e) Internal Auditors are listed.
(f) Audited sections were conducted by a qualified internal auditor on the internal auditor list.
(g) Audit dates are during the audit registration period (after the previous IOSA Audit and before the CR submission to the AO).
Note:
The CR may contain open nonconformities, in which case items b. and c. may not be fully completed.

2.5.5 Procedures for the On-Site use of the CR

The on-site portion of the Audit will follow the conventional auditing process, with the addition of specific activities designed to build confidence that the operator has correctly assessed the ISARPs during the internal audits (i.e. on-site verification of the CR). The on-site verification of the CR **must not** be reduced to an editorial check of the records submitted through the CR.

The on-site verification of the CR focuses on the training and qualification of the internal auditors, the verification of the internal assessments, and the integrity of the CR. A sampling approach, see **4.3.2**, is taken by the AO auditors to verify the integrity of the CR, see **Table 2** below.

The AO must evaluate the specific methods and processes used by the internal auditors to audit against the ISARPs and verify the sampled provisions. There should be a particular focus on the steps used by the operator to confirm implementation.

△ Unless required by the operator internal procedures, the operator does not need to record the evidence that was subject to the internal audits against the ISARPs, however this would be beneficial when the AO auditor is verifying the CR on-site. Records confirming the conduct of the Auditor Actions will assist in satisfying the requirement.

Table 2 On-site Assessment of CR

1. Provisions in CR to be verified
The provisions within the CR that need to be verified by the AO auditors on-site, include: **(a)** Any findings or groups of related findings; **(b)** A sample of N/A assessments; **(c)** SMS and QA related provisions; **(d)** Any assessments, group of assessments or other areas of concern highlighted by the internal auditors or their managers; and **(e)** Any assessment or group of assessments which the AO auditors have a reason to be concerned about. ***Note:*** *If the CR is complete, however the content is of poor quality, the ORG auditor must determine the root cause and reflect the nonconformity in the most appropriate ISARP.*
2. Selection of provisions in CR to be verified
The on-site verification of the CR by the auditors will be as per the AO's internal procedures and can be accomplished in different ways. The timing and sequence of the on-site verification of the CR shall be coordinated by the Lead Auditor. Some examples of conducting the CR verification include, but are not limited to: **(a)** Conducting verification upfront before commencing with conventional IOSA auditing. **(b)** Conducting verification concurrently with conventional IOSA auditing by: **1.** pre-selecting the ISARPs to be verified and annotating them for verification as the audit progresses; **2.** randomly verifying an ISARP based on a time interval: as an example, every 30 minutes; or **3.** randomly verifying an ISARP based on the number of ISARPs: as an example, every 10th ISARP. **(c)** Conducting verification at the end of the conventional IOSA audit to compare with the IOSA audit assessment with the CR.
3. Other procedural steps when verifying the CR
(a) Use of the respective Auditor Actions as prescribed when assessing the CR. **(b)** Assess the operator's process of internal audits against the ISARPs. **(c)** Bring the process of internal audits and the quality of the CR into context with the operator's QA as well as training and qualification program. Reflect any qualitative discrepancy in the CR in the assessment of any related QA provision. **(d)** If possible, try to simulate the auditing process of individual provisions with the internal auditor(s).

4. Reporting the results of the verification of the CR
△ **(a)** Auditor in each discipline shall report the result of his/her verification of the CR to the ORG auditor.
(b) The ORG auditor shall base his/her assessment of the provisions relating to the CR, on the outcome from the pre-audit review as well as the on-site verification activities.
(c) If the ORG auditor determines that all main requirements are met, even if the CR or other related evidence contains some minor discrepancies, the ORG auditor may still assess the related provisions as in conformity.
(d) Any discrepancies between an assessment in the CR and the AO auditor's assessment shall be recorded in accordance with 2.5.12.

2.5.6 The Challenge of Auditing ORG

△ The ORG discipline (and its repeated provisions in the other disciplines) represents a major component of the audit system. The following factors need to be considered when auditing ORG:

(a) Operators may face difficulties in arranging internal assessments against the ORG section, especially if the quality assurance functions are centralized. The operator will develop procedures and methods that will allow the internal auditing function (in this case it might be the quality assurance program) to be assessed by another internal, qualified organization (e.g. legal department, other qualified auditors that are independent from the quality assurance, etc.).

(b) There is a risk that internal auditors with limited knowledge of corporate management structures and functions may face difficulties in assessing their own organizations.

(c) Within certain cultures, internal auditors who identify deficiencies when auditing their own senior management structure may find themselves in a compromising position.

(d) All primary SMS and QA hard and soft-linked provisions are located in ORG and can only be effectively assessed by an auditor with a practical working knowledge of SMS and QA.

△ The AO auditor needs to consider these factors when reviewing the procedures through which the operators internally audit ORG. In any case, the internal audit must be performed by a qualified auditor in accordance with **ORG 3.4.12** and **ORG 3.4.13**.

2.5.7 The Challenge of Assessing Implementation

The requirement to assess implementation might not be familiar to internal auditors for the following reasons:

△ **(a)** Operator's QA teams may not be familiar with the coordinated assessment of documentation and implementation, although they may have had the opportunity to experience this methodology during their past IOSA Audits.

(b) Managers and internal auditors will very likely have the perception that their operational structure, processes, procedures, etc. are already implemented.

(c) Internal auditors may be too familiar with their operational structure, processes and procedures that they do not apply sufficient audit diligence and overlook or assume a level of conformance or implementation.

2.5.8 Outsourced Internal Audit Activities

The operator may choose to use external resources to conduct internal audits. This is acceptable, however the operator must ensure:

(a) External resources that perform internal audit activities meet the operator's training and qualification program requirements as per **ORG 3.4.12/ORG 3.4.13**;

(b) The external resource(s) is/are familiar with the organizational and operational structures of the operator to perform assessments against the ISARPs;

(c) IPM 2.4 conflict of interest limitations have been met.

2.5.9 Use of Auditor Actions in the CR

△ The AAs are an integral part of the IOSA requirements (see **ORG 3.4.6 and ORG 3.4.8**). As per **ORG 3.4.8**, the operator is required to use all AAs when performing their internal assessments, as far as reasonably practicable. To facilitate the use of AAs when completing their CR, the AAs have been slightly modified to also address operator-internal audit activities. The Auditor Actions (Word Checklist) can be downloaded from www.iata.org/iosa under the 'Documentation' tab.

The operator has two options to complete Auditor Actions:

(a) Option 1: The operator can use the AAs that are published by IATA, and is able to add additional AAs in the "Other Actions" field; **or**

(b) Option 2: The operator can choose not to use the Auditor Actions that are published by IATA. In this case, the operator must document its own defined Auditor Actions. When defining operator specific AAs, they must reflect the intent of the IATA provided AAs, and may include additional AAs. The operator defined AAs must include a description of the methodology for determining the AAs. The Auditor Actions must comprise a list of multiple actions that lead to the effective collection and evaluation of evidence in order to assess implementation of the ISARPs.

The operator is not required to record AAs for ISARPs that have been determined to be not applicable (N/A); however, if only one or more sub-items are not applicable, then the AAs must be recorded for the remaining applicable sub-item(s).

The operator must record the accomplishment of all AAs on the Conformance Report or other medium (e.g. internal audit checklist or other controlled document). The Conformance Report may contain references to the internal database or document, where the Auditor Actions are captured.

2.5.10 Assessment of N/A in the CR

AO auditors need to emphasize the importance of correctly identifying provisions that are not applicable. N/A assessments must be recorded in the CR. The N/A assessments in the CR are important as they represent a source of potential discrepancies in the assessments between the operator and the AO auditor.

2.5.11 Interlinked and Repeated Provisions in the CR

The Operator should assess repeated provisions in the conduct of their internal auditing of the ISARPs, in accordance with **4.2.15**.

The Operator should assess the interlinked ISARPs, in accordance with **4.2.16**. The Operator would find it helpful to use the interlinked ISARPs as a tool for quality control to ensure consistency within and between the internal audits.

The AO auditors are neither required to review nor verify the interlinked ISARPs in the CR, nor are they to issue any non-conformities based on an assessment of the interlinked ISARPs. However, the AO auditor could use the interlinked ISARPs to verify accuracy and integrity of the CR. This could identify

any inconsistencies within and between internal audits that contributed to the CR production, such as inconsistencies in the assessments in different disciplines.

2.5.12 Audit Hierarchy when Finalizing Contradictory Assessments

△ During the on-site audit, AO auditors may have assessments that differ from those provided in the CR. The final assessment in the IOSA Audit is always made by the AO auditors and its Lead Auditor. A clear explanation, reasoning and description of evidence assessed, etc. needs to be provided to the internal auditor (see also “Role of the AO during Audits”).

⊗

2.5.13 CR Confidentiality

The CR remains confidential and will not be released by the AO to any third party.

2.6 Completing the Audit Checklists (AC) [Previously known as Questions and Responses Report (QRR)]

2.6.1 Conventions used for the Audit and Report Production Process

(a) The grammar tense to be used:

1. Findings/Observations must be present tense;
2. Not Applicable items can be past or present tense;
3. Final Action Required (Planned Corrective Action) must be in future tense;
4. Final Action Taken must be in past tense; and
5. Review (Verification of Implementation) must be in past tense.

△ **(b)** “The operator” or the operator name should be used when referring to the operator in the IAR, unless the phrase “Auditee” or “airline” is more appropriate to any specific titles, phrases or descriptions.

(c) The term “conformity” must be used, not “compliance”, refer to the IRM definition.

(d) As the report is a recording of factual evidence, first person, subjective or personal terms must not be used, such as: “I confirmed that ....”, “we consider”, or “we are of the opinion that”.

(e) The standard format for dates in the report is: dd-Mmm-YYYY; the months are recorded as Mmm-YYYY.

(f) Where an airport is stated also include the three letter IATA airport code.

2.6.2 Fields of the Audit Checklists (AC)

△ The ISARPs must be assessed in accordance with **4.2**. The result of the assessment is recorded in the ‘Answer’ field of the Audit Checklists, and as required, a description of the assessment in the auditor ‘Narrative’ field. The outcome of the assessment of the ISARP may be:

(a) **Conformity:** the operator is in conformity with the requirement in that it is assessed as Document and Implemented. There is no statement entered into the ‘Narrative’; field.

(b) **Nonconformity:** the operator is found deficient in that the requirements of the ISARP are either, or both, not document and/or not implemented. A statement is entered into the 'Narrative' fields in accordance with **4.2.12**.

(c) Not Applicable: the complete ISARP or its sub-requirement, is not applicable to the operator, which may be the case for many reasons. A statement is included in the 'Narrative' field in accordance with **4.2.7**.

☐ ***Note:***

The auditors are not expected to work on the same ISARPs in the audit software at the same time.

☐ The auditor needs to select the 'Yes/No' button for each option in the 'Question' section of the ISARPs following the guidance below. These questions include 'PCO (Parallel Conformity Option)', 'CR Verification of the ISARP' and 'Outsource Function'.

☐

Option	Description
AI (Active Implementation) or PCO (Parallel Conformity)	If the ISARP is an AI or PCO and the operator use AI or PCO to conform this ISARPs, select 'Yes'. Otherwise select 'No'. The default value is 'No' The narrative description on which AI is used shall be stated as per 5.5. The narrative description on which PCO is used shall be stated as per 4.2.9.
Open Item	The auditor can use this button for highlighting any open ISARP. The use of the button is up to the auditor's discretion. The default value is 'No'.
Fully Outsourced Function	If the function stated in ISARP is fully outsourced, select 'Yes'. Otherwise select 'No'. The default value is empty.
Partially Outsourced Function	If the function stated in ISARP is partially outsourced, select 'Yes'. Otherwise select 'No'. The default value is empty.

△ The document reference must be recorded by adding the reference in the 'Docs' field in the Audit Checklists, in accordance with **4.2.3**.

△ The Auditor Actions must be completed and recorded using the check boxes in the Audit Checklists, in accordance with **4.4.3**.

If there are assessments resulting nonconformities, then a Corrective Action Record (CAR) must be raised for each nonconformity, in accordance with **2.8**.

☐ In the audit checklist, it is required to list the individual interviewed in the audit software. When practicable, the auditor shall use the full name and position title of the individual interviewed.

☐ ***Note:***

The title and position do not need to be translated into English. See 2.6.3 Item 1.

2.6.3 Document References (DR) [Previously known as Information Sources (IS)]

The DR will be generated from the Audit Software.

		Documentation References
	1	Where an Auditee's language of operation is not English, documentation, titles, positions and other key descriptors do not need to be translated into the English language (as long as the Latin script is used) and can be recorded in the language used by the Auditee, accompanied by or replaced by an appropriate explanation or equivalent title in English, as necessary. ***Note:*** *If the language being used is that of the Auditee, it will need to be presented in Latin script, i.e. not Cyrillic script, Arabic script, Chinese scripts or the many other scripts which are not easily utilized in digital media.*
△	**2**	All manuals and documents that are referenced as evidence in the Audit Checklists include document title, code, version, revisions details and date of document (if applicable).
□	**3**	The field 'Code' is a mandatory field for the acronym name of the manual. It is suggested to avoid any duplication of the name of the manual.
□	**4**	Title of the manual and document type are also mandatory field.
△	**5**	All manuals and controlled documents that are recorded in the DR, must include the document type in the 'Type' column, as defined by the IRM (Type 1, 2, 3 or paper). This is done by selecting the correct type from the drop down menu in the DR.
	6	The 'Date Reviewed' field must be completed with the date that the document was accessed for Type 1 and Type 2 documentation specified in ISM Table 1.1, but it is optional for Type 3 or paper documentation specified in ISM Table 1.1. If it was accessed multiple times or by multiple auditors, the first date it was accessed shall be recorded.
□	**7**	The field 'Audit Questions (Map)' can be used to link the audit checklist item (i.e. ISARPs) to the document reference. During normal operation of the audit software, the audit checklist items (i.e. ISARPs) and the document reference are linked by responding the ISARPs in the 'Audit Checklist' interface. It is not recommended to use this field to record the document reference. Any document reference shall be linked to at least one audit checklist item (i.e. ISARPs). If not, this means the particular document reference has not been used to demonstrate the conformity of the ISARPs, and it shall be removed from the Document References.
	8	If the Auditee uses a documentation structure that does not follow industry norms, or does not have a readily available identifier (e.g. online/intranet documentation structures), the AO is still required to provide some form of valid documentary reference, to ensure traceability of the documentation that was used to validate the audit assessment.
□	**9**	Due to the software limitation, the unused document reference (i.e. the document reference is not linked to any checklists or ISARPs) will not be removed automatically when the system generates the Information Sources (IS) Report. The Audit Organization or Lead Auditor shall ensure the unused document reference will be removed manually from the system before proceeding the IS report.

2.6.4 Airline Groups, Subsidiaries or Affiliates using Common Documentation

△ **(a)** It must be expected that operators which have close operational ties and common operational functions will utilize common manuals and documentation.

(b) Each AOC holder must have a means of identifying and linking all documentation to the operations under their AOC. Responsibilities for the production and amending of all manuals and documentation, may be centrally assigned, but must be clearly defined for each AOC holder. This may be done by each applicable operator approving the document, or an authorization process by the operator that has not signed the approval of the document.

△ **(c)** Such common documentation structures must be described in the Executive Summary, to clarify common documentary structures across multiple operators. **See 2.7.7** completion instructions for Management and Control.

Note:

If a parallel audit is being considered for affiliated operators, approval must be granted by IATA ***see 5.1 Parallel Audits of Affiliated Operators****.*

2.7 Completing the Audit

△

Item	Field Name	Completion Instructions
2.7.1 Audit Details for New Audits		
1	Program Type	Select program type as 'IOSA' ***Note:*** *It is important for the audit software user, who has multiple audit programs in the audit software authorization, select the correct program (IOSA, ISAGO, and ISSA etc.) that he/she is using the software.*
2	Region/ Country	The auditor shall select the region and country where the operator (i.e. AOC) is registered.
3	Name of Airline	This is the auditee's legal name. The auditor shall select from the database on the operator's name for any renewal or verification audit. If this is an initial audit, the operator's basic information would not have been built in the system; in such a case, IATA shall be contacted to build the basic information at least 2 weeks before the on-site audit. When the AO is providing the information to IATA, the AO shall ensure the legally registered name of the Auditee is provided as per the AOC or applicable Operating Certificate. In some occasions, the auditee will have similar trade names under two different AOCs, e.g. for international operation and for domestic operation. It is vital that the AO clearly identifies the AOC they are auditing. The information required for building the initial operator information in the audit software include, but not limited to, name of airline, ICAO Code, Operational/Trading Name, Address, Country and primary contact person in the operator (name, position and email). ***Note:*** *Operator often use operational or trade name which differ from the legally registered name, for commercial or other reasons. If the Auditee prefers to have their trade name listed on the Certificate and Registry, IATA shall be notified unless this is stated in the audit contract. The final right to approve*

Item	Field Name	Completion Instructions
		this request rests with IATA. The trade name often appears on the AOC, if this is the case, the trade name must be as per the AOC or applicable Operating Certificate.
4	CAR Administrator	Enter the name, position and email of the primary contact person for the Auditee for responding the Corrective Action Record. Note that the system can accept a maximum 3 CAR administrators per operator.
5	Audit Category	Select initial, renewal or verification audit from the drop-down menu.
6	Auditee Review Required to add document reference/ Due Date/ Auditee Re-quired to do the review	If the auditee requires a review of the document reference, select 'Yes'; otherwise, select 'No'. If the auditee review is selected to add a document reference, then the selected person from the Auditee will be given a review access to any document reference added in the software during the build phase of the audit. The audit organization shall communicate with the auditee to ensure the review of the document reference is taken place in timely manner that will not affect the audit build process or the on-site audit. This is recommended have at least 1 week buffer after the review of the document reference and before the on-site audit. The selected person from the auditee reviewing the document can be selected from the software provided that the information of this person has been built in the software. It is recommended that the operator restricts this to one nominated person as the Primary Contact Person of the operator. If an additional person is needed for this document reference review process, the information of this user shall be submitted to IATA at least 1 week before the user access can be granted.
7	Audit Organization	Select the name of the AO performing the audit
8	AO Adminis-trator/ AO CAR Administrator	Select the AO administrator or AO CAR administrator from the drop-down menu. If any new administrator need to be added for this process, the information of this user shall be submitted to IATA at least 1 week before the user access can be granted
9	Opening Meeting Date/Closing Meeting Date	Enter Opening Meeting Date and Closing Meeting Date in the system. A date in the past will not be accepted by the system.
10	Audit Closure Deadline Date	Enter the Audit Closure Deadline Date. It is recommended to follow the guideline stated below: Initial Audit–18 months after the expected on-site closing meeting Date Renewal Audits–6 months after the Registration Expiry Date Verification Audits–6 months after the Registration Expiry Date

Item	Field Name	Completion Instructions
11	Lead Auditor	Select the name of the lead auditor from the database. If any new lead auditor need to be added, the information of this user shall be submitted to IATA at least 1 week before the user access can be granted. ***Note:*** *If a Lead Auditor is under evaluation, the Evaluator remains the official Lead Auditor and must be listed as such. The Lead Auditor under evaluation will be listed in Trainee Selection.*

The audit builder can now save the data and go to the subsequent part of the Audit Summary as below.

△

2.7.2

Item	Field Name	Completion Instructions
Auditor Selection		
1	Name	This is a mandatory field that the auditor name need to be selected from the database. If any new auditors need to be added, the information of the users shall be submitted to IATA at least 1 week before the user access can be granted. ***Note:*** *If any auditor(s) is under supervision and assessment, the qualified auditor remains the responsible auditor for that discipline and must be listed as such. The auditor(s) under supervision and assessment will be listed as a Trainee Selection for that discipline.*
2	Audit Plan	Add the plan for a particular auditor selected in the previous field. The selections are Operational Plan, Evaluation Plan and Qualification Phase. ***Note:*** *The audit plan is for planning purpose. The AO or Lead Auditor will not be required to update the audit plan in case it is different from the on-site audit.*
2A	Audit Plan – Operational Plan	The Operational Plan is selected with the qualified lead auditor or auditors performing audit in their respective discipline(s). The role in the operational plan can be chosen for each auditor as the following: LA is Lead Auditor. AU is Auditor. EV is Evaluator. All auditors must be qualified and current in their respective discipline(s) on the IATA Master Auditor List. 'Audit Day' field for each auditor is to specify the discipline that will be audited each Audit Day (i.e. FLT 1, OM=Opening Meeting, CM=Closing Meeting) Observations shall be reported into the Audit day column (i.e. GRH-MO). If they take place outside the on-site audit period, please select in the "Other Observation" in the audit day. 'Function' field is to indicate the function of the auditors. Auditors performing the supervision and assessment of a qualifying auditor shall be reported for each applicable discipline in the appropriate Audit Day. Functions include C for Conduct Audit, S for Supervise and Assess as specified in IPM 3.10.3 note 4 and O for Observe. Task fields include task for Morning and Afternoon. The maximum input for an audit day are 4 tasks. Blank Selection represent there will be no task assigned at that period of time.

Item	Field Name	Completion Instructions
		Note: *The operational plan shall indicate 25 Man Days as per IPM 8.2.5 (i).*
2B	Audit Plan – Evaluation Plan (If applicable)	The Evaluation Plan is applicable for: **1.** Qualification Process for Lead Auditors (IPM 3.11.1 (iv)) **2.** Performance Evaluation Currency (IPM 3.16.1) **3.** Re-establishment of Qualification (IPM 3.18.2 Table 3.9 - as applicable) 'Evaluator Name' shall be provided in the field. This shall be the same as the audit selected in the auditor details. 'Qualification Type' include LA for Lead Auditor; Re-equal. for Re-qualification and Perf. Eval. for Performance Evaluation. For Audit Day, Function and Tasks are the same as item 2A Audit Plan – Operational Plan. ***Note:*** *The conduct of multiple evaluation shall be performed as per limitations provided in IPM 3.13.*
2C	Audit Plan – Qualification Plan (If applicable)	An auditor undergoing Qualification (Initial or re-qualification) shall be reported for each applicable discipline and function into the applicable Audit day, section and function (i.e. GRH 1 O or GRH 2 C.) using this plan. 'Qualification Type' is initial ('initial'), adding a new scope ('add') or requalification ('Re-Qual'). For Audit Day, Function and Tasks are the same as item 2A Audit Plan – Operational Plan. ***Notes:*** *1. Qualification phases applicable to this plan are IPM 3.10.3 (iii) (a) and (b), 3.14.1, 3.18.2 Table 3.9 (as applicable)* *2. Auditors performing the supervision and assessment function shall remain with the qualifying auditor until the completion of the operational discipline(s) assigned* *3. The auditors in a qualification phase (Initial or re-qualification) are not part of the 25 days as per IPM 8.2.5 (i)*

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Item	Field Name	Completion Instructions
2.7.3	**Trainee Selection**	
1	**Team Member**	This is a mandatory field. The auditor(s) under training needs to be selected from the database. If any new auditors need to be added, the information of the users shall be submitted to IATA at least 1 week before the user access can be granted. The situation applicable shall include the followings: **1.** Initial qualification as an auditor, see IPM 3.10; **2.** Lead Auditor qualification, see IPM 3.11; **3.** Auditors adding an additional discipline(s), see IPM 3.14; **4.** Auditors under performance evaluation, see IPM 3.16; **5.** Auditors re-establishing qualification, see IPM 3.18; **6.** Lead Auditors re-establishing qualification, see IPM 3.18; and **7.** Auditors re-establishing discipline(s) currency, see IPM 3.18.
2	Trainee Role	Describe the trainee role in this particular audit.
3	Qualification step	There are many options that are applicable to auditor under training. The recording of each of these categories in the 'Trainee Selection' are as follows: **(a) Initial qualification as an Auditor.** For an auditor that is undergoing the initial qualification process as described in **IPM 3.10.3**. There are two options available to the AO in undertaking this action: **1.** Perform step **IPM 3.10.3 iii) a)**, observing a portion of the discipline; and performing step **IPM 3.10.3 iii) b)**, conduct auditing of the remaining discipline under supervision and being assessed, all within the one audit. For this audit, 'Qualification Step' selection from the drop-down menu will be '**Observing, auditing while under supervision**'. **2.** Perform step **IPM 3.10.3 iii) a)** and step **IPM 3.10.3 iii) b)** during multiple or separate audits. For the first audit, 'Qualification Step' selection from the drop-down menu will be '**Observing Auditing**'. For the subsequent audit(s), 'Qualification Step' selection from the drop-down menu will be '**Auditing while under supervision**'. **(b) Lead Auditor qualification.** For a Lead Auditor that is undergoing initial qualification process as described in **IPM 3.11.1**. The 'Qualification Step' selection from the drop-down menu will be '**Acting Lead Auditor under evaluation**'. ***Notes:*** *1. The Lead Auditor undergoing qualification or re-qualification may also be considered an Audit Team Member, if he/she are auditing other disciplines for which he/she is qualified and current, and would be listed under 'Trainee Selection' and 'Auditor Selection'.* *2. If the Lead Auditor undergoing qualification or re-qualification, is also being assessed in the ORG discipline, it must be recorded as an additional discipline.*

Item	Field Name	Completion Instructions
		(c) Auditors adding an additional discipline(s). For an auditor that is undergoing the assessment for adding an additional discipline as described in **IPM 3.14.1 (ii)**. The 'Qualification Step' selection from the drop-down menu will be the same options as Initial qualification as an auditor. ***Note:*** *The auditor under assessment for an additional discipline(s) may also be considered an Audit Team Member, if he/she is auditing other disciplines for which he/she is qualified and current, and would be listed under 'Trainee Selection' and 'Auditor Selection'.* **(d) Auditors under performance evaluation.** For an auditor that is undergoing a Performance Evaluation as described in **IPM 3.16.2**. The 'Qualification Step' selection from the drop-down menu will be '**Auditing while under evaluation**'. ***Note:*** *The auditor under Performance Evaluation is considered an Audit Team Member for discipline(s) for which he/she is actually auditing, and would be listed under 'Trainee Selection' and 'Auditor Selection'.* **(e) Auditors re-establishing qualification.** For an auditor that is re-establishing their auditor qualification due to failure to meet Performance Evaluation requirements of the **IPM 3.18.2**. The non-qualified auditor will undertake a Performance Evaluation and the 'Qualification Step' selection from the drop-down menu will be '**Auditing under re-evaluation (a team member)**'. **(f) Auditors re-establishing qualification.** For an auditor that is re-establishing their auditor qualification, as described in **IPM Table 3.9**, due to failure to meet audit conduct requirements of **IPM 3.17.1**. Depending on the length of time that the Auditor has lost their qualification, there are three courses of action as follows: **1.** Within 1 year of the qualification lost, the non-qualified auditor will undertake a Performance Evaluation and the 'Qualification Step' selection from the drop-down menu will be '**Auditing under re-evaluation (a team member)**'. ***Note:*** *The auditor under Performance Evaluation is considered an Audit Team Member for discipline(s) for which he/she is actually auditing, and would be listed under 'Auditor Selection' and 'Trainee Selection'.* **2.** Between 1 year and 2 years of the qualification lost, the non-qualified auditor will undergo the assessment to re-establish their qualification. The 'Qualification Step' selection from the drop-down menu will be the same options as (Initial qualification as an auditor). ***Note:*** *The non-qualified Auditor will not be considered an Audit Team member.*

Item	Field Name	Completion Instructions
		3. Greater than 2 years since the qualification lost, the non-qualified auditor is required to complete the full initial qualification process, see **IPM 3.10.3**. The 'Qualification Step' selection from the drop-down menu will be the same options as Initial qualification as an auditor. ***Note:*** *The non-qualified Auditor will not be considered an Audit Team member.* **(g) Lead Auditors re-establishing qualification.** For a Lead Auditor that is re-establishing their Lead Auditor qualification as described in **IPM Table 3.9**, due to failure to meet the audit conduct requirements of **IPM 3.17.2**. The 'Qualification Step' selection from the drop-down menu must be completed the same as Lead Auditor qualification. **(h) Auditors re-establishing discipline(s) currency.** For an auditor that is re-establishing a discipline as described in **IPM Table 3.9**, due to failure to meet the audit conduct requirements of **IPM 3.17.5**. Depending on the impact and time since the loss of the discipline(s), there are three courses of action: **1.** An auditor where at least one discipline is maintained as current, and the auditor qualification has been retained and current. The 'Qualification Step' selection from the drop-down menu will be the same options as Initial qualification as an auditor. ***Note:*** *The auditor re-establishing a discipline may also be considered an Audit Team Member, if he/she is auditing another discipline(s) for which he/she is qualified and current, and would be listed under 'Trainee Selection' and 'Auditor Selection'.* **2.** An auditor where all disciplines are lost, and it is within one year since the loss of all disciplines, and as a result auditor qualification has been lost. The 'Qualification Step' selection from the drop-down menu will be the same options as Initial qualification as an auditor. **3.** An auditor where all disciplines are lost, and it is greater than one year since the loss of all disciplines, and as a result the auditor qualification has been lost. The non-current auditor is required to complete the full initial qualification process (see **IPM 3.10.3**) except for cases under **IPM 3.3.7**. The 'Qualification Step' selection from the drop-down menu will be the same options as Initial qualification as an auditor. **Additional Information** Each auditor undergoing qualification or re-qualification steps, must have a separate line entered for each discipline that the auditor is being evaluated or qualification in the auditor selection (if applicable).

△ 2.7.4

Item	Field Name	Completion Instructions
Audit Checklist		
1	Audit Checklist	The audit organization or the lead auditor needs to select the applicable checklist for the audit. In case a particular discipline is not applicable to the operator (e.g. CAB for Cargo Operator), the AO or lead auditor is not required to add that checklist in the 'Audit Checklist'. However, it has to be done with extra caution and due diligence to ensure none of the ISARP in the claimed N/A discipline will be applicable to that operator. For verification audit, only the applicable scope checklist shall be selected. If there is a need to extend the scope to another discipline, then the audit checklist of the other discipline can be added. If there is an incomplete discipline, it shall be mentioned in the Executive Summary.
2	Auditor	Choose the auditor from the selected audit team for completing the specific audit checklist, provided the chosen auditor meets the qualification and currency requirements.

The AO shall submit the audit built at least 2 weeks prior to the commencement of the on-site audit. Additional time shall be allowed if the auditee is required to review the document reference as per 2.7.1 item 6.

If the audit build has been approved by IATA, then the audit is ready to be used in the audit software. The information will be logged under Program Admin Review. However, if there is any discrepancies and required some amendment on the audit built, IATA will return the audit built to the builder with the 'Return/Cancellation Reason' and/or 'Program Administrator's Comments' on what need to be changed. AO shall either change the audit or communicate with IATA on the difficulties encountered.

△ 2.7.5

Item	Field Name	Completion Instructions
Assessment Details		
1	Operating Certificate or Equivalent Document Type	Select the type of Operating Certificate(s) (e.g. AOC or AOC & Operations Specification) from the drop-down menu. Any unconventional characteristics, conditions or approvals must be described in the Executive Summary. The Lead Auditor confirms that the Operating Certificate/Operations Specification is current and lists the active fleets that have been audited.
2	Certificate No.	Enter the Certificate Number of the AOC
3	Issue Date	Select date of Issue from the calendar as applicable
4	Expiry date/ No Expiry	Select date of Expiry from the calendar as applicable. If there is no expiry on the AOC, then check the box of 'No Expiry'

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2.7.6

Item	Field Name	Completion Instructions
Operational Profile		
1	Operational Profile	Using the tick boxes, select the operational profiles that apply, as per AOC and/or OpSpec approvals/authorizations, as well as any other local regulatory conditions or exemptions, or internal policies. The profile must represent the operational status which was actually audited (i.e. if EDTO was authorized but not active, do not tick EDTO). In the case of "*Outsourced Functions*", tick all boxes that apply, keeping in mind that: **(a)** the operator might outsource various functions within each operational discipline (e.g. Flight Operations may outsource various functions such as: crews, crew training, or CRM training, etc.); and **(b)** the broad range of maintenance functions (i.e., from line maintenance to engine overhauls) makes it very unlikely that no maintenance activities have been outsourced. Type of Operation: "All Cargo" will be chosen if the operator conducts all cargo operations and/or has all cargo aircraft on the AOC. "PAX with cabin crew" will be selected if the operator operates passenger flights, whether or not cargo is carried on those passenger flights. "Combi-aircraft" operations also belong in this category. The "*Other*" tick box and text field are used for other unique outsourced function(s) not listed as part of the broader categories. If any tick box is selected, it is a trigger that a cross check of the assessments of related or interlinked ISARPs is essential.
2	Fleet(s) within Assessment scope	All fleet(s) must be listed as per the AOC, including: **(a)** fleet(s)/aircraft exempted from the audit; **(b)** Wet leased out fleets, see 2.4.3 a; and **(c)** Wet lease in aircraft that are listed on the AOC, see 2.4.3 c. Complete each field in the 'Fleet Details' as follows: **(a)** **Manufacturer** – select from the left side drop-down menu for the aircraft manufacturer; **(b)** **Aircraft Type Name** – select from the drop-down menu for the aircraft type (e.g. B747, A330); **(c)** **Variant** – select from the drop-down menu for the aircraft variant (e.g. for B747 enter "-400"), if the variant was not included in the Aircraft Type Name; **(d)** **Configuration** – select from the drop-down menu for the fleet configuration; and **(e)** **Reason** – State any special remark for this fleet **(f)** **Number of Aircraft** – the number of aircraft in each fleet.

Item	Field Name	Completion Instructions
		Notes: *1. Any aircraft/fleet(s) listed on the AOC that are categories for exemption, see Figure 2.1, must be recorded and explained in 'Fleet(s) and/or Aircraft Exempted from the Assessment'.* *2. Any aircraft/fleet(s) that are operated by the operator, but not listed on the AOC, see Figure 2.1, must be recorded in 'Fleet(s) and/or Aircraft Out of Scope'.*
3	Fleet(s) and/ or Aircraft out of the Scope	List any fleets **NOT listed on the AOC**, which do not qualify to be audited, in accordance with the ISM Introduction, Section 4, Applicability of IOSA ISARPs, namely: *"Other owned or leased aircraft that are not of the type authorized in the AOC".* No form of approval from IATA is required for aircraft not listed on the AOC and falls into this category, see **Figure 2.1, IAH 2.4.7 and 2.4.3 b.** Complete each field as follows: **(a) Manufacturer –** select from the left side drop-down menu for the aircraft manufacturer; **(b) Aircraft Type –** select from the drop-down menu for the aircraft type (e.g. B747, A330); **(c) Variant –** select from the drop-down menu for the aircraft variant (e.g. for B747 enter "-400"), if the variant was not included in the Aircraft Type Name; **(d) Reason –** List the total aircraft involved and the any additional reasons why each fleet/aircraft is listed. If the aircraft is wet leased, state the reason as "wet lease in, not on the AOC"; and provide the aircraft registration(s), lease duration and State of Registry. **(e) Number of Aircraft –** number of affected aircraft in each fleet. ***Examples*** *Some examples of reasons aircraft **NOT on the AOC** that would be listed here:* ***(a)** 23 B737-400s are wet leased from ACME Aviation in Ireland for one year.* ***(b)** The Aircraft type, registration number, is used for private operations.* ***(c)** The B737-700 fleet are listed on a different AOC.*

Item	Field Name	Completion Instructions
4	Fleet(s) and/ or Aircraft Exempted from the Assessment	**Approval from IATA is required** prior to the audit for any fleet or aircraft exempted from the audit process, see **2.4.6, 2.4.3 (c) and Fig 2.1.** The field must record fleets/aircraft which are **on the AOC** but are not planned to be audited for the reasons such as the following: **(a)** not being eligible for IOSA in accordance with ISM Introduction Section 4; **(b)** not being commercially operated; **(c)** not being operated for commercial passenger and/or cargo operations; **(d)** wet lease-in aircraft that are on the AOC as mandated by the State of the operator; **(e)** not being operated during the audit, due to being phased out or sold; **(f)** being phased in, but not yet being operated; **(g)** undergoing major upgrade, repair or restoration work; **(h)** fleets/aircraft which are grounded; and **(i)** non-conformity due to AD incorporation. Complete each field as follows: **(a) Manufacturer** – enter the name; **(b) Aircraft Type** – enter the aircraft type (e.g. B747, A330); **(c) Configuration** – select from the drop-down menu for the fleet configuration; **(d) Variant** – enter the aircraft variant (e.g. for 747 enter "-400"); **(e) Reason** – List the total aircraft involved with registration number/marks and the reason, from above, why each fleet/aircraft is exempted from the audit process based on the categorization in **Figure 2.1**; **(f) Number of Aircraft** – number of affected aircraft in each fleet.
5	Fleet(s) Excluded as per the Limited Assessment Process	**Approval from IATA is required** and must be requested as soon as it becomes known for an operation, or part thereof, that is required to be excluded from the scope or activities with respect to audit process, see **2.4.6**, and **IPM 7.1.5 through 7.1.8**. Operational Exclusions must be specified in this field within the Audit Summary (AS). The 'Reason' field must be completed with the description of the Operational Exclusion. Fleet and/or aircraft related exemptions are not to be captured in this field, they are captured in '**Fleet(s) and/or Aircraft Exempted from the Assessment**'. ***Notes:*** *1. In accordance with IATA Board of Governors Decision 69 from BG/190, aircraft and/or fleets cannot be subject to exclusions. Aircraft and/or fleets that cannot be upgraded to meet IOSA requirements are not permissible for exclusions from the IOSA process.* *2. A registered IOSA operator with exclusions shall report to IATA within twenty (20) calendar days of completion, or any operational changes directly relevant to such exclusions, see **IPM 7.7.2.*** **Fleet(s) and/or Aircraft Exempted from the Assessment**

Item	Field Name	Completion Instructions
		Complete each field as follows: **(a) Manufacturer** – enter the name; **(b) Aircraft Type** – enter the aircraft type (e.g. B747, A330); **(c) Variant** – enter the aircraft variant (e.g. for 747 enter "-400"); **(d) Reason** – List the reason for exclusions; **(e) Number of Aircraft** – number of affected aircraft in each fleet. ***Example*** *Routes which are only flown VFR as there are no navaids, or specified by the NAA, or due to the operational environment e.g. parts of Alaska and Himalayas.*

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Item	Field Name	Completion Instructions
2.7.7	**Executive Summary (ES) and Additional Information**	
1	**Executive Summary**	This ES is the focal point of the Audit Summary (and the IAR) and must provide: **(a)** a broad overview of the Auditee's operation; **(b)** the key characteristics of the audit result, as a high level factual overview based on the audit results, and **(c)** the summary of factual evidence should be extracted from clear indications and trends from the audit activity and results. The ES should provide a concise, informative snapshot of the audit result. **Required:** the following topics must be described in the following order: **(a)** Management Control; **(b)** SMS and Quality; and **(c)** Operations. **Optional:** including trends and summaries of the following will add additional value to the Summary: **(a)** Training and Qualifications; **(b)** Documentation System; and **(c)** Notable aspects of audit preparation & follow-up. Even though information on follow-up is optional, descriptions of how corrective actions were verified, especially in case of re-visits, significantly increase value of the report and emphasize the extent and thoroughness of the audit process. The following must **not** be included: **(a)** basic audit information available already mentioned earlier in the AS, such as: audit dates; number of auditors, routes, operational profile, etc.; **(b)** details of the operation already covered by the Operational Profile items;

Item	Field Name	Completion Instructions
		(c) specific ISARP nonconformities, unless identified as a specific concern or weakness in the audit result; **(d)** comments relating to the weather, Auditee hospitality, etc.; and **(e)** comments relating to any individual AO legal provisions or disclaimers. General guidance and examples of the type of descriptions which could be used for the primary operational functions are presented below. The Lead Auditor must determine the scope and relevance of the ES content. Avoid using excessive superlatives such as "*excellent*", "*outstanding*" "*unacceptable*" or "*total failure*". Comments intended to complement or describe problems should be conservative and based on specific results and/or trends which are evident from the audit result. **Management and Control:** Information on the management system and organizational structure, for example: **(a)** efficiency and integration of all management departments (as per the SMS assessment result); **(b)** effectiveness of management reporting of significant issues; **(c)** well managed departments, any negative management trends, lack of defined responsibilities, positions; and **(d)** if the Auditee is part of a group, relationship to any alliance, merger or a feeder for a major operator, etc. If such a group, alliance or affiliate shares a common documentation structure, this must be described in the Executive Summary, to clarify the responsibilities for the production and amending of such documentation systems. **SMS and Quality** Describe the quality/safety system structure, independence of key safety/quality positions, centralized or decentralized, managed at corporate level, etc. Is there any inhibitors to an effective QA system, such as independence or resistance to internally auditing ORG? Indicate if a SMS is implemented or if under development, provide credit for SMS elements already introduced. Summary on the CR, any significant issues or trends identified during the review and validation of the CR. Describe the reporting system, reporting culture, independence of reporting and investigations, centralized or decentralized system, if there are challenges or the system excludes voluntary, confidential and anonymous reporting. Due to the wide variation in SMS implementation requirements by Regulators, comments on SMS should be limited to conformity levels by the operator (avoid references to a lack of introduction of SMS by any Regulator).

Item	Field Name	Completion Instructions
		Examples – SMS ***(a)*** *The operator has established an SMS at corporate level which functions effectively in all departments. A dedicated SMS manager oversees all departments and reports directly to the Accountable Executive.* ***(b)*** *The operator has integrated the SMS and QA departments throughout the organization. SMS management and the QA auditors have a good understanding of their respective roles and responsibilities.* ***(c)*** *The operator has elected to keep the SMS and QA department as separately functioning entities. The SMS manager actively oversees all departments, while each operational division has its own QA manager and audit teams.* ***(d)*** *An SMS system is only effectively implemented within Flight and Cabin Operations. The operator is in the process of incorporating and implementing SMS throughout the organization.* ***(e)*** *The operator is committed to implementing SMS, but faces challenges in integrating open communication channels across all departments, which have historically functioned independently.* ***(f)*** *The operator is experiencing difficulties ensuring the confidentiality of safety reports and is working with their Regulator (name) to resolve the issue.* **NOTE:** The last example above is sensitive in nature, but is indicative of future challenges in implementing SMS in regions which have not historically supported confidential or non-punitive safety reporting. The Lead/ORG auditor must make a considered decision whether it is appropriate to make reference to such sensitive aspects. Providing an SMS overview will likely be difficult, but due to the industry focus on SMS, will add real value to the Executive Summary and IAR. The information in the examples above can generally be extracted from the SMS assessment results. ***Examples – Quality*** ***(a)*** *The Quality system functions effectively in most departments, but the audit results confirm multiple areas of concern in the application of QA of the Cargo Department.* ***(b)*** *The Quality system has been decentralized and each operational division has its own QA department and audit teams, which are functioning effectively.* ***(c)*** *The Flight Operations Quality system monitors internal processes well, but the audit result identified that external providers and product control was not being monitored consistently.*

Item	Field Name	Completion Instructions
☐		**Operations** Mandatory Observations are required for the confirmation of implementation of multiple operational functions across all disciplines except ORG and SEC. If any Mandatory Observation was not applicable or was not completed, detailed reasons and justification for not doing the assessment must be provided. If the line or flight training observation was not completed for reasons other than those allowed in IPM Table 8.2, Note 1, reference must be made to extenuating circumstances approved by IATA for not completing the mandatory observation(s) (IPM Section 7.5.7). Provide any specific operational characteristics not already covered in the Operational Profile, flight operational control, maintenance control, CAMO in-house/external, Additional Information, Affiliated Operations, Out of Scope or Exempted fields of the AS. Any unconventional characteristics, conditions or approvals regarding the AOC should be mentioned, e.g. if an operator has two or more AOCs, the specific details and relationship between the fleets being operated must be described in the ES. Unless otherwise approved by IATA, it must be clear from the description that the scope of the audit was limited to the fleets listed on the primary AOC. Any specific or systemic deficiencies in operational system/structure should be described. The forecasted operational changes from the operator in the upcoming 6 months after the date of closing meeting shall also be projected. The operational changes includes, but not limited, to disposal of the fleet(s) on the AOC which were audited during this Audit; the addition of aircraft type(s) not being operated during this IOSA Audit or commencement of any special operations that were not conducted during this IOSA Audit (e.g. EDTO, Carriage of Dangerous Goods etc.). ***Examples:*** ***(a)*** *The corporate head office and the main base are in ABC and the maintenance base is in XYZ. The operator (name) conducts scheduled passenger operations within Europe and charter operations to North & South America.* ***(b)*** *The operator shares a common flight crew pool with ABC Airlines, an affiliated operator who uses the same aircraft types on their own AOC and conducts all initial and recurrent crew training, as authorized by the National Aviation Authority. The operator carries our regular oversight of the standard of crew training provided by ABC Airlines.* ***(c)*** *Besides a mix of scheduled international and domestic operations in the USA, the operator also contracts a substantial amount of wet leased aircraft for seasonal operations to the Caribbean.*

Item	Field Name	Completion Instructions
		NOTE: Wet Lease In operations would normally be described in '*Fleet(s) and/or Aircraft Out of Scope*', but the Lead Auditor should evaluate whether any substantial or dominant wet lease operation should also be mentioned in the ES. An example would be if the wet lease in aircraft are required by the Regulator to be on the AOC, see **Figure 2.1**. The ES shall be completed within the reasonable time after the on-site closing meeting.
		The following descriptions are optional.
		Training & Qualifications Provide information on any significant characteristics or deficiencies in the training structure, the following questions may provide assistance: **(a)** What are the location(s) for simulator training, cabin crew training, fleet specific training, conversion training, maintenance training, ground and cargo training etc.; **(b)** Are there any training organization authorizations held by the operator; and **(c)** What licences are issued by the authority for specific function(s), for example dispatch staff. ***Examples:*** ***(a)*** *The operator has its own dedicated training center and provides training for its own flight and cabin crew, maintenance, ground operations and dispatch personnel, as well as providing IATA DGR certified training courses. All auditors reported that the standard of training assessed was consistent and to a high standard. The center also provides crew training for 12 other airlines.* ***(b)*** *The in-house training for ground personnel was the source of multiple nonconformities, in particular the training structure, documentation support and qualifications of instructors.* ***(c)*** *It was noted that very few safety reports had been submitted by the flight and cabin crew, which resulted in nonconformities for the appropriate SMS provisions.* ***(d)*** *Concerns were conveyed to ABC Airways management regarding findings across multiple IOSA disciplines for a lack of general Dangerous Goods Training for staff.* **Documentation System** Provide information on any significant characteristics or deficiencies in the documentation structure, the following questions may provide assistance: **(a)** Does the operator have electronic, combined or paper based documentation system? **(b)** Does the operator use a centralized document control system, a centralized library or department based document control? **(c)** What is the level of access to the documentation system through out the organization?

Item	Field Name	Completion Instructions
		(d) Delivery system and storage architecture of the document repository? Is it internet, intranet based, on a corporate server, cloud based etc. **(e)** What is the language(s) used in documentation? ***Examples:*** ***(a)*** *The documentation system was centrally managed and controlled at corporate level; however, each department managed and maintained their own records.* ***(b)*** *The entire documentation structure is Web based, regularly updated and is easily accessible to all staff and service providers. Documentation is updated continuously and notifications are sent to all relevant parties, who are responsible for updating themselves. As the documentation lacks the conventional revision structure, the Information Sources make reference to the date of audit.* ***(c)*** *The operator has an established policy of outsourcing the company documentation production and revision process. The oversight process for quality and control of this documentation is regular and thorough.* ***(d)*** *The operator shares their GRH and CGO manuals with an affiliated airline, ABC Air, who produces and maintains these manuals. Deficiencies were identified with the oversight by the operator of the ABC Air manual production, which resulted in the operator using outdated manuals with missing revisions.*
2	Additional Information	The information below should be described in this field 'Additional Information', not the ES. However, The Lead Auditor must decide whether any other pertinent information should be included in this field, or is sufficiently important to be included in the ES. The following are examples of unconventional or out of the ordinary situations or circumstances which must be described, including reasons for and confirmation of any approvals or waivers from IATA, as applicable. Excluding any discipline in Audit Checklist – If any incomplete selection of all 8 disciplines of the checklist, the Lead Auditor shall mention this in the ES to avoid any misunderstanding of incomplete selection of the audit checklist. **Suspended ISARP** – If an ISARP assessment has been changed to N/A due to a suspended ISARP during the course of the audit, see **5.2.2**. **New ISM Edition** – if a non-conformity was closed due to a new ISM edition becoming effective, see **2.8.11**. **Revisits** – the frequency of return visits to verify the closure of the CARs may be significant, and therefore mentioned (ensuring the details are kept objective). **Use of Active Implementation Option** – see **5.5**. It is required to record details of: **(a)** the use of Active Implementation during this audit and all applicable provisions; **(b)** the status and progress of any previously utilized AI, see **5.5.6**; and

Item	Field Name	Completion Instructions
		(c) if an Implementation Action Plan is being re-used, has it been updated to reflect the current status. **Use of Extenuating Circumstances Option** – see **IPM 7.5.6 – 7.5.11**. **Use of Interim Corrective Action Option** – see **5.4**, Interim Corrective Action. The standard phrase below must be entered into this field, and include further details and information on the specific use of Interim Corrective Action. The Operator *(insert name)*, has applied Interim Corrective Action for Corrective Action Report(s) *(insert CAR number(s))* for *(insert ISARP(s))* in accordance with the provisions of the IOSA Program Manual. **Parallel Audits of Affiliated Operators** – see **5.1**. **Adjournment Date** – state the date and reason for the formal audit adjournment meeting taking place after the audit, e.g. if all mandatory audit activities were not completed, see **2.7.1**. **Scheduling or process abnormalities** – reason for significant changes to the original audit schedule – changes to audit team, illness, etc. **Observers and other parties attending the audit** – record the names and titles of any industry observers, regulatory authority representatives, IATA auditors, etc. △ **Non-availability of Operations Specifications –** record the situation as per 2.4.1 □ **Mandatory Observations** – The various Mandatory Observations of each of the applicable IOSA discipline(s) must be listed. Refer to **Section 4.6** for Mandatory Observations. For each Mandatory Observation listed in this field, the lead auditor or the auditors need to record the name of the MO, the assessment results and the details of the assessment following the information below: **(a)** Name of the MO The official names of the MO are listed ISM Appendix A. e.g. MO-1-FLT: Line Flight Operations MO-2-FLT: Flight Simulator Training Operations **(b)** Assessment Result The result can be **Completed, Incomplete or N/A** as applicable. For **Incomplete or N/A** cases, provide the reason in the details of the assessment. **(c)** Details of the assessment Enter facilities, locations, aircraft type, date, number of flight turnarounds, details of activity, etc. as applicable, and any other information that defines the records or activity being observed. If a Mandatory Observation was performed for an outsourced function, it must be stated in this field.

Item	Field Name	Completion Instructions
		Note: *All relevant details of Mandatory Observations must be provided, to ensure a complete record of how implementation was assessed.* ***Example MO-7-MNT: AD/SB Management*** ***MO-7-MNT: AD/SB Management – Completed*** *The details to be entered should include the location, sampled ADs being used to demonstrate the process, applicable aircraft type from the operator's fleet, related engineering orders, task cards, date, and any other information that defines the records or activity being observed.* ***Example MO-13-GRH: Aircraft Loading*** ***MO-13-GRH: Aircraft Loading – Complete*** *The details to be entered should include the location, ramp/gate number, flight number, aircraft type, destination, date, and any other information that defines the records or activity being observed.* ***Example MO-15-CGO: Cargo Acceptance*** ***MO-15-CGO: Cargo Acceptance – Complete*** *The details to be entered should include the facility, location, airway bill, NOTOC, destination, date, and any other information that defines the records or activity being observed.* The auditor must make use of the IATA provided Mandatory Observation Checklists, see IPM Table 8.2 General Note 2. All aircraft related Mandatory Observations must be performed on an aircraft type listed on the operator's AOC, excluding any out of scope and/or exempted aircraft. **Additional Observations assessed** – list any other or additional mandatory or operational assessments which were carried out. The additional observations could be a full Mandatory Observation, or a portion thereof, or any other observation that supports the assessment of conformity or nonconformity. The auditor will include the details for any additional observations/ assessments conducted. **Additional Information** If any Mandatory Observation is performed greater than 30 calendar days before or after the date of the closing meeting of the on-site phase of the audit. Details with the reason for any Mandatory Observation(s) that were not performed, including Flight and Simulator Mandatory Observations, see 4.6.5. The auditor(s) conducting the Mandatory Observation(s) does not have to be part of the on-site Audit Team, see 4.6.1. Refer to the IPM Table 3.1 for specific approval requirements for FLT Mandatory Observations.

△ 2.7.8

Item	Field Name	Completion Instructions
Audit Result		
1	Audit Result	Audit assessments results and findings must be completed in the Audit Software by the end of the Audit closing meeting date, and by exception within three calendar days thereafter. The Executive Summary shall be completed within three calendar days after the audit closing meeting date, see **IPM 8.7.2**. The total number of Findings, Observations and N/A assessments will be generated from the Audit Software. All findings, which must be raised in the Audit Software, must be made available to the Operator through the use of the Audit Software within the calendar week following the date of the closing meeting. see **IPM 8.7.13**. For Program standardization and to support AOs who are pressured by Auditees to remove Findings/Observations after the audit, it is standing IOSA policy that any Findings/Observations presented at the Closing Meeting are final and cannot be deleted. Instructions for completing a CAR that was raised in error can be found in IAH section **2.8.10**. See **IPM 8.8.2**. Any CARs raised in error will still count as Findings and Observations, in accordance with **IPM 8.8.2** and IAH 2.8.11.

△ 2.7.9

Item	Field Name	Completion Instructions
Audit Certifications		
1	Certification of Audit Completion	This field certifies that the Audit has been conducted in accordance with IOSA Program standards and requirements, and that any Findings, Observations, and each instance of conformity through Active Implementation are fully documented in the IOSA Checklists, Corrective Action Records, and Active Implementation Records, as applicable. To complete this section: **(a)** check the box of 'Certify Audit Completion' and **(b)** select the Date of Audit Completion from the calendar, which is when all actions from the audit (excluding the FAT for ICA) have been completed. ***Note:*** *For audits using ICA, the audit report will be completed and closed based on the Interim action, and will be re-opened and closed for the Final Action.*

Item	Field Name	Completion Instructions
2	Certification of Audit Closure	This field certifies that all corrective actions, in accordance with each Corrective Action Plan(s), have been implemented by the Operator and verified by this Audit Organization, thereby closing all Findings and Observations, as applicable. The Operator is in conformity with IOSA Standards as specified in this report, and this Audit is declared closed. The following steps are needed to complete this section: **(a)** check the box of 'Certify Audit Closure'; **(b)** select Lead Auditor or AO Representative from the drop-down menu; **(c)** select in the name from the drop-down menu; and **(d)** select the Date of Audit Closure from the calendar, this date must be the same or after the Certification of Audit Completion date.

NOTE: After completing the Report in the Audit Software, all sections of the final PDF files must be reviewed before submission to IATA.

2.8 Corrective Action Record

2.8.1 Corrective Action

(a) The record of the corrective actions taken to close an Audit is the most fundamental source of information in an IOSA report and it is vital that the information provides clear, detailed descriptions of corrective actions the operator took, as well as the evidence reviewed and verified by the AO.

△ **(b)** Industry focus will normally be: "*What Findings and Observations did this operator have, how did they correct them and were the corrective actions adequately verified by the Audit Organization?*"

2.8.2 CAR Evidence Requirements

1	Local and regional abbreviations and acronyms will be familiar to the Auditee, but must be spelled out, to ensure a clear understanding by the worldwide audience.
2	When interviews are part of the verification process, the evidence, any relevant actions and references to records, reports or any documentation which were presented and/or described in the interview must be included and/or referenced in the description of verification.
3	Information gained from one interview will very seldom be sufficient to substantiate and verify evidence of corrective actions. If an interview is the only source of evidence available, the reason(s) must be included in the evidence verification text.
4	AOs and operators are expected to use industry familiar audit terms and phraseology which provide clear record of the audit process. Phrases such as "Verbiage added to." are not appropriate as a description of a corrective action.
5	References to email messages, computer screen prints, photographs or other information sources, which can be altered, are not acceptable. Email information is acceptable if documented as a controlled means of communication by the operator.

△	**6**	Sampling is inevitable when assembling routine documentary references for the Audit Checklists record. However, for Findings and Observations, the CAR record must contain documentation references & revisions for **ALL** fleets, operational functions, etc., affected by the nonconformity.
△	**7**	When referring to documentation, full names shall be used, unless an acronym is already listed in the Document References from the on-site audit.
	8	It is appreciated that documentary evidence is exchanged between the operator and AO, but all attachments or references to external documentation (e.g. "please see attached") must be removed from the CAR before submission to IATA.

2.8.3 Entering the Narrative (Auditor Comments) and Creating a Corrective Action Record (CAR)

△ **(a)** The Audit Software will automatically transfer the Narrative from the Audit Checklists into the CAR when the CAR is initiated.

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△ **(b)** In spite of (a), it is important to check if the Narrative in the Audit Checklists is accurately reflected in the CAR.

□ **(c)** When initiating a CAR, then it is required to select the 'Action Owner', which is the auditee representative to response to the CAR.

□ **(d)** The 'Target Date' of the CAR shall be set as the following:

- Initial Audit: 18 months after the on-site closing meeting Date
- Renewal Audits: 6 months after the Registration Expiry Date
- Verification Audits: 6 months after the Registration Expiry Date

2.8.4 Completing the Root Cause(s)

The Auditee must undertake a root cause analysis of the finding(s)/observation(s), as outlined below. The root cause(s) is the basis for identifying the corrective actions that the Auditee proposes to take to address the finding/observation.

	Root Cause (RC)	
		Operators are obliged to have a Root Cause Analysis process in place as an integral part of implementing permanent corrective actions and as an essential source of information for SMS. The RC is very important information and must be completed for all CARs, even if no corrective action is taken.
△	**1**	The RC must be added and completed for all CARs, even if no corrective action is taken. The RC may be selected from the Root Cause Category menu of the Audit Software.
△	**2**	The AO must ensure that the operator provides an analysis of the situation, and records as a factual, objective statement that give reason(s) for the IOSA policy, procedure, function, etc., not being active or not implemented.
	3	For the repeated ORG ISARPs when it has been identified that there are systemic deficiencies throughout the organization, the root cause(s) for the ORG ISARP must also consider the potential root cause(s) at the corporate level as well as the discipline level, so that the corrective action(s) suitably address the systemic deficiencies throughout the organization.
△	**4**	The Auditee will go to the 'Root Cause Analysis' heading and "Add Entry". In the 'Root Cause Details', tick the appropriate cause/code box in the drop down menu. Only one RC will be added

	in the audit software per entry. Multiple entries can be made by the Auditee using this step repeatedly. ***Note:*** *To have the best view of all the root cause in one go, the 'Item Displayed' Button can be used for the full list display. The button is located at the bottom of the page heading 'Select Category for Root Cause'.*
△ **5**	If the chosen root cause/selected code requires additional explanation or clarification, the Auditee will describe it in the field 'Other' and leave the 'Category' blank.
△ **6**	If the Auditee is unable to locate the proper root cause from the existing IATA/Audit Software classification, the actual root cause description should be entered as free text into the 'Other' field. Notes: **1.** The Auditee must be advised not to use standard, generalized phrases or brief statements such as "ISARP not considered", or "Not needed", which do not provide an appropriate reason for why the operator had not incorporated the IOSA provisions. **2.** The RC must not be a copy paste or an extract of the Narrative, or contradict the reasoning and evidence for the nonconformity, or contradict any other assessment information in the CAR.

2.8.5 Completing the Corrective Action Plan (CAP)

△ The Auditee must complete the CAP field with the corrective actions that they propose to take to address the finding/observation and, more importantly, the identified root cause(s), as outlined below.

△

Corrective Action Plan (CAP)	
The objective of the CAP must provide preliminary information to the AO on the type and **extent** of the corrective action. The AO will review the CAP and advise the operator whether the type and extent of the corrective actions being planned will be appropriate and comprehensive enough to address the root cause(s) and close the Finding or Observation. As Program experience has confirmed that there is a high incidence of rejection of CAP from operators, AOs are urged to prepare the operators to provide Corrective Actions which will meet IOSA criteria.	
The steps in preparing the CAP:	
1	Select if the Corrective Action Plan is an 'Interim' or 'Permanent' corrective action. See 5.4 for more details regarding the Interim Corrective Action.
2	Select if there is any Corrective Action.
3	Corrective Action Plan: Enter a brief description of the changes planned to correct the Finding or Observation. It must be written in the future tense. ***Note:*** *The CAP must be in future tense.*
4	Changes planned for documentary structures/manuals and if available, references for the planned revisions and/or amendments.
5	For assessments of "not implemented", a description of how the changes will be implemented is required and the Finding/Observations.

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Example 1

"A program for annual recurrent training for cabin crew will be documented in the Cabin Crew Operations Manual (CCOM), chapter 12.4. The CCOM and Annual Training program will be revised to include recurrent training and are planned to be distributed to all stations by 20 July 2018. The training schedule will be revised".

Example 2

"A process for senior management review of any significant issues arising from the quality assurance program will be included in General Operations Manual".

Example 3

"A secure quarantine area for rejected parts and materials awaiting disposition will be established next to the Line Maintenance Office in Hangar 1".

□ **2.8.6 Reviewing the Corrective Action Plan (CAP)**

Once the auditee has completed the CAP, then it shall submit for review. The AO must assess the CAP and confirm if the proposed action addresses the Finding/Observations, and the Root Cause(s).

The CAP assessment must be conducted by an auditor qualified in the applicable discipline, or Lead Auditor that conducted the on-site audit.

If the information in the CAP is unclear or too general, the AO may not accept it and request additional evidence and/or actions from the operator, as per IPM Section 8.10.

Once the review has been completed, the reviewer shall enter the 'Expected Completion Date' of the CAP prior to the approval granted. If the CAP needs to be returned to the auditee, then can be done by 'Reject' the CAP. Subsequent communication shall be made to ensure the auditee understands and addresses the reason of rejecting the CAP. Meanwhile, a comment shall be recorded in the audit software regarding the reject reason.

2.8.7 Completing the Final Action Taken

△ Auditee must complete the Final Action Taken field with the corrective actions they have taken as outlined below.

Final Action Taken (FAT)

△ It must be emphasized to operators that their corrective actions will always be the primary focus during any review of their report by the industry, as these are the changes and upgrades introduced by the operator to achieve conformity with IOSA, and they effectively represent the commitment by operator management to full and effective conformity with IOSA.

Acceptance of corrective actions by the AO is based on, and also dependent on, accurate, detailed and complete information in the FAT.

AOs must note that any weak, incomplete or insufficient FAT accepted by an AO will be likely resulted in re-opening the CAR, with the associated delay in the initial, or re-registration, of the operator and the release of the report.

	Final Action Taken (FAT)	
	The FAT must contain:	
△	**1**	A description of the corrective actions taken to address the root cause(s) and close the Finding or Observation. The FAT must address: **(a)** the elements of the ISARP which resulted in the nonconformity; **(b)** the original nonconformity, as recorded in the Narrative; and **(c)** the RC. The corrective actions must describe how the documentation and implementation deficiencies (changes to documentation, operational structures, programs, processes, procedures, etc., as well as how they were implemented) were addressed, to close the Finding or Observation permanently.
	2	As completed actions, they must be written in the past tense. However, in certain limited cases, this would not apply, e.g. when describing activities such as audits or training which link to the primary corrective actions, but will take place later.
△	**3**	**Documentation deficiencies:** **(a)** Changes made to controlled documentation must include manual names or acronyms (as per **CAR Evidence Requirements, item 7**), revision/amendment references, and/or dates, as required. **(b)** Dates of documentation cannot be later than the *"Date of Final Action Taken"* or after the CAR audit closure date. **(c)** Brief descriptions of the kind of changes made to documentation. Copy pasting of individual processes, procedures etc. from the operator documentation must not be included. **(d)** Distribution and, if possible, receipt of documentation to all affected parties must be confirmed.
	4	**Implementation deficiencies:** details of how deficiencies were corrected and implemented, Including: **(a)** Traceable evidence of implementation, e.g. records, reports, audit, training dates, schedules, rosters, meeting minutes, management reviews, analysis, etc., including applicable dates, revisions, locations, names and any other associated information. **(b)** Detailed descriptions of how applicable corrective actions were implemented. **(c)** Distribution of revisions to documentation are seldom sufficient to confirm implementation. If the deficiency concerned staff or crew training, details must be provided on how and when training had begun for the staff or crew. **(d)** There are situations when corrective actions cannot commence or be completed before audit closure deadlines, for example, implementing initial training when there is no new staff to train, or when there is insufficient data available to implement review or analysis programs. In such cases, the operator must provide the reasons why actual implementation could not be confirmed, as well as all actions taken to ensure implementation when possible.
△	**5**	The corrective action cannot contradict the root cause(s).

Final Action Taken (FAT)	
△ **6**	The '*Action Taken By*' field must contain the name of the auditee representative. The audit software user name will be automatically logged in the field of 'Submitted by' and the date of submission of the FAT must be reflected in the field of '*Date of Final Action Taken*'. The Date of Final Action Taken cannot be later than the Review Date, or after the CAR or audit closure date(s). The operator shall then submit the FAT to the AO for review.
△ **7**	The AO must review the FAT and assess if the actions taken have addressed the root cause(s) and the Finding/Observations.
△	***Example 1*** *"A process for a senior management review of significant issues arising from the quality assurance program has been included in General Operations Manual Section 1.1, Rev 2, 1 Jun, 2018 and distributed to all departments. The process for reviewing significant issues has also been incorporated in the Quality Management review agenda. The Quality Management review takes place monthly and all senior managers participate. The meeting minutes from 15 Jun 2018 are available".*
△	***Example 2*** *"A secure quarantine area for rejected parts and materials awaiting disposition has been established next to the Line Maintenance Office in Hangar 1. Ops Instruction number 07/2018 has been sent to all responsible personnel to ensure understanding of the procedures and limitations applicable to the quarantine area".*

2.8.8 Final Review and Acceptance

△ The applicable AO auditor must review the FAT as outlined below.

The text of the verification in the verification record is the formal record of how the AO closed the CAR, and is an area of focus of the report as it clearly illustrates what evidence was reviewed and accepted by the AO.

It must be emphasized to all operators that:

(a) The AO carries full responsibility for the acceptance of corrective actions and closure of the CAR.

(b) Any weak, incomplete or insufficient review will be listed by IOSA QC and could result in the CAR being re-opened, potentially delaying the initial or re-registration of the operator and/or the report release.

Final Review and Acceptance	
△ **1**	The review of the FAT must include an assessment of: **(a)** the actions taken to ensure they have addressed the Finding/Observations as recorded in the Audit Checklists; **(b)** the actions taken to ensure they have effectively addressed the Root Cause(s) as recorded in the CAR; **(c)** the evidence presented to support the actions taken;
△ **2**	If the FAT does not include sufficient evidence of documentation or implementation, or the FAT is too general or unclear, the AO must reject it and must request additional actions from the operator before the audit closure.

△	**3**	**Evidence of documentation:** **(a)** References to controlled documentation must include manual names, revision/amendment references and/or dates, as applicable. Sub-references for documentation must be harmonized with the FAT. Dates for documentation cannot be later than the CAR and the audit closure dates. **(b)** If the documentation requires the operator's regulatory approval or acceptance, the FAT shall include the wording stating the approval or acceptance status of the documentation. For example, "Verified the (Name of the regulator) letter dated DD-MM-YYYY, the (Name of the documentation) has been approved or accepted with the change of...) **(c)** Brief descriptions of the kind of changes made to documentation. Copy-pasting of individual processes, procedures etc. from the operator documentation must not be included. **(d)** Distribution and, if possible, receipt of documentation to all affected parties must be confirmed.
□	**4**	Select if the FAT is acceptable or not in the 'Statement of Acceptance'. If 'no' is selected, then the FAT shall return to the operator for future input.
□	**5**	Select if the verification is for 'Final Action' or 'Interim Action'
△	**6**	**Verification of Implementation (VOI)/Verification of Corrective Action (VOCA)**: If required, details of how implementation deficiencies were verified. **(a)** Traceable evidence of implementation e.g. records, reports, audit, training dates, schedules, roasters, meeting minutes, management reviews, analysis etc., including applicable dates, revisions, locations, names and any other associated information. **(b)** Detailed descriptions of how the evidence provided confirmed implementation. Diligence must be applied when verifying the conduct of training to confirm that it actually took place, as a simple review of the records will not be able to provide that confidence. **(c)** Distribution of documentation changes to confirm implementation are generally not sufficient, see note. **(d)** There are situations when corrective actions could not commence or be completed before audit closure deadlines, for example, implementing initial training when there is no new staff to train, or when there is insufficient data available to implement review or analysis programs. In such cases, the AO must verify that the operator has taken all possible steps to ensure actual implementation will take place when the situation arises. **NOTE:** In certain, limited cases, distribution of documentation changes are sufficient to ensure less complex processes, procedures, etc., are implemented. AOs must use discretion in this regard, keeping in mind the increasing industry focus on confirmation of implementation.
△	**7**	The VOI Comments must include evidence of documentation and implementation, as applicable, as verified by the auditor.
△	**8**	The description of VOI must cover all relevant evidence provided by the operator in the FAT.
	9	References to controlled documentation must include manual names, revision/amendment references and/or dates, as available. Distribution and, if possible, receipt of documentation to all affected parties must be confirmed.
	10	If required, details of how implementation deficiencies were verified. If the deficiency concerned staff or crew training, or any specialized activity, details must be provided on the staff or crew training, or any such specialized activities, that were verified as implemented.
	11	When verifying conformity, sampling of documentation is not appropriate: changes for all fleets, activities, functions, etc., which are affected by the original nonconformity must be reviewed and listed, including corrective actions for nonconformities originating from ISARP sub-provisions.

△	**12**	Even though the FAT contains a description of corrective actions from the operator and the VOI text will be inherently similar, the AO must provide its own description of all evidence accepted, structured as a verification statement, to validate the CAR closure.
	13	Copy pasting of FAT text, as well as generic cut and paste statements such as "Corrective Actions verified", "as described by the Auditee", "items i) to iii) corrected", are not acceptable.
	14	If corrective actions were verified by a return visit, it should be stated, as added value of the assessment process.
△	**15**	The '*Final Reviewed and Acceptance Completed By*' field must be completed by an AO auditor qualified in the applicable discipline, or the Lead Auditor that conducted the on-site audit.
△	**16**	'Final Review and Acceptance Submitted by' and 'Date of Acceptance' will automatically log the audit software user name and date. The Date of Acceptance must be the same or later than the date of the FAT and must also be the same day or earlier than the CAR closure dates.

2.8.9 Intentionally Open

2.8.10 Completion of CARs for Observations

	1	The "RC" must always be completed, as essential input to the long term statistical analysis of safety information.
△	**2**	If the Auditee has commenced implementation of corrective actions and wishes this progress to be recorded in the CAR, this process can be followed the steps in IAH 2.8.1 – 2.8.8.
□	**3**	If the auditee will not implement any corrective action, then in corrective Action Plan, select 'Final Action' and Corrective Action 'No', then click 'Save' in the header of the CAP. No further action will be required.
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△ **2.8.11 Completion of CARs Raised in Error**

There will be operators who, after the audit:

(a) realize that, they were actually in conformity with an ISARP for which a Finding or Observation has been raised; or

(b) are able to later provide manual(s) or other documentation which were not available during the audit and therefore resulted in a nonconformity.

When such events occur, the AO is usually (and understandably) placed under considerable pressure to withdraw the finding.

IPM 8.8.2 specifies that nonconformities presented at the audit closing meeting (or adjournment conference call, if applicable) shall not be revised or withdrawn, thus must be retained as part of the audit record, and it is important that there is a clear record of how the operator had conformed to the ISARP.

CARs raised in error are always included in the total of Findings/Observations.

CARs that have been raised in error must be completed as follows:

Situation (a)	
Root Cause (RC)	RC shall state "*The CAR was issued in error and there will be no root cause*."
CAP	Select 'Final Action' and Corrective Action 'No'. Then submit to AO for review.
Review	'Expected Completion Date' remains the same as the 'Target Date' in the 'Initializing Details', to standardize the presentation of all CARs raised in error.
FAT/Final Review and Acceptance	Leave field in 'FAT' and 'Final Review and Acceptance' as system default.
Situation (b)	
Root Cause (RC)	RC must be entered, explaining why the documentation was not available during the audit.
CAP	Select 'Final Action' and Corrective Action 'Yes'. In Corrective Action Plan, insert a statement that "*The CAR was issued in error and that there will be no corrective action. See Final Review and Acceptance.*" Then submit to AO for review.
Review	'Expected Completion Date' remains the same as the 'Target Date' in the 'Initializing Details', to standardize the presentation of all CARs raised in error.
FAT	In Final Action Taken, insert a statement that "*The CAR was issued in error and that there will be no corrective action. See Final Review and Acceptance*." The '*Action Taken By*' field must contain the name of the auditee representative. The audit software user name will be automatically logged in the field of 'Submitted by' and the date of submission of the FAT must be reflected in the field of '*Date of Final Action Taken*'.
Final Review and Accept-ance	Select 'Yes' in 'Statement of Acceptance' and 'Final Action' in Verification. In Verification of Corrective Action, include a statement that the CAR was issued in error, followed by conventional evidence for documented and implemented which confirms how the Operator conformed with the ISARP. The CAR must be closed by a member of the on-site audit team or an Auditor qualified in the applicable discipline. The 'Date of Acceptance' must be the same or earlier than the Date of Audit Closure listed in the AS.

2.8.12 Closing Open Nonconformities due to a New ISM Revision

(a) When an operator has open Findings and/or Observations and the IOSA Standard or Recommended Practice is either replaced, revised or made invalid as a result of a new Edition or Temporary Revision (TR) to the ISM being published, the option contained in **IPM Section 8.12.4**, can be used to audit to the revised provision. This option would be used when the replacement, change or removal of the operational requirement will result in conformity for the Finding or Observation.

(b) There are many different circumstances under which this IPM option could be used, for example:

1. the revision could be published before, during or after the on-site audit;

2. the revision could be a new, upgraded, downgraded or removed ISM requirement; or

3. the revision could involve the use of Active Implementation or the Parallel Conformity option.

(c) As a broad outline, a CAR closed using the option of **IPM Section 8.12.4** must contain a detailed and complete record of the revised assessment and verification the following three elements of information:

1. a record of the Finding and actions taken until the point where the decision was made to utilize the revised ISM requirement;

2. additional information detailing how the new ISM requirement was assessed, in accordance with conventional IOSA procedures and how conformity was achieved; and

△ **3.** a standard phrase inserted at the end of the 'Verification of Implementation' field, recording the reference to the use of the IPM option to audit to the revised ISM requirement.

(d) IATA cannot practically provide specific procedures and standard CAR text for the many different circumstances and combinations of when the option contained in **IPM Section 8.12.4** may be used; however the procedure below may be used for general circumstance and as a guide for other more complex circumstances.

Note:

This IPM option applies only to open findings or observations. Even if a revision is published before an audit, the AO is still required to audit to the ISM version specified in the contract. Any findings or observations resulting from the audit may then be closed as per the new ISM revision.

A New ISM Edition or TR is Issued and is Effective well before the on-site Audit	
△ The new/revised provision(s) will be issued as an AO Alert and incorporated in the Audit Checklists template as temporary revisions, designated with a **(T)** suffix, before being issued to AOs.	
1	The AO must immediately advise the operator of the ISM revisions/changes.
2	Conventional audit procedures apply.
A New ISM Edition or TR has been Issued and is Effective just before the on-site Audit	
△ The Audit Checklists template would have already been issued to the AO for the audit and it is impractical to incorporate the new/revised provision(s) in the audit checklist.	
1	The AO must immediately advise the operator of the ISM revisions/changes.
2	The new or revised provision(s) must be conventionally audited from the AO Alert, and may require the information on the AO Alert or TR to be inserted.
△ **3**	After audit completion, the new/revised provision(s) will be incorporated in the Audit Checklists by an Audit Software administrator.
4	If nonconformities result from the ISM revisions/changes, conventional CAR(s) will then be issued and closed.

A New ISM Edition or Revision is Effective on or after the Last Day of the Audit	
As per Section 8.12.4 i) – iv), the AO has the choice of applying the new/revised provisions as needed. The RC, names and dates in all CAR fields are completed conventionally.	
1	CARs must always be issued for any nonconformities originating from the specified version/revision of the ISM, to ensure a complete assessment record of the audit as contracted.
2	The original evidence which led to the nonconformity must remain unchanged.
△ **3**	If the new/revised provision(s) can be applied to close existing nonconformities, the CAR(s) must be completed by inserting the standard Phrase below in the CAP and FAT fields. *Corrective actions are no longer required. See Verification of Implementation section below.*
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△ **4**	In 'Final Review and Acceptance', the verification of the corrective action shall include the details of how the operator now achieves conformity with the **new/revised** provision(s). The Standard phrase below is inserted after the Verification of Implementation text. *This finding has been closed in accordance with IPM Section 8.12.4. Conformity has been verified against (ORG XX.xx (T), Revision XX), of the IOSA Standards Manual Ed NN (number to be inserted).* The confirmation that the CAR has been closed based on conformity with the new or revised provisions shall also be included.
△ **5**	A comment must be added to the Additional Information of the Audit Summary, to state that the provision was closed based on a new ISM Edition or Revision.

2.8.13 Summary of Responsibilities for Audit Functions

The following table summarizes who can take what action in the closing of CARs and audit functions.

Function	Responsibility	Authority for Function
Raising of the non-conformities and entering the narrative	AO	Auditor of that discipline during the Audit
△ Generation of the CAR	AO/Lead Auditor/ Auditors	Auditor of that discipline of the Audit Lead Auditor of the Audit AO Representative
△ Root Cause Analysis (RCA)	Operator (Auditee) See 2.8.4	
△ Corrective Action Plan (CAP)	Proposed by the operator (Auditee) See 2.8.5 Accepted by the AO	Auditor qualified and current on that discipline Lead Auditor of the Audit
□ Review of the CAP	AO	Auditor qualified and current on that discipline Lead Auditor of the Audit*

Function	Responsibility	Authority for Function
△ Final Action Taken (FAT)	Operator (Auditee) See 2.8.7	
△ Final Review and Acceptance/ Verification of Implementation	AO	Auditor qualified and current on that discipline Lead Auditor of the Audit*
△ CAR Closure	AO	Auditor qualified and current on that discipline Lead Auditor of the Audit*
Certificate of Audit Com-pletion	AO	Lead Auditor of the Audit Any Lead Auditor
Certificate of Audit Closure	AO	Lead Auditor of the Audit AO Representative

Note:

** indicated IATA recommended personnel for the specific function*

2.9 Audit Report Completion

2.9.1 Audit Report Quality Control

△ For all IATA Quality Control (QC) and Quality Assurance (QA) processes, refer to the Quality Assurance manuals published by the IATA Safety and Flight Operations (SFO) Quality team.

△ During the QC & QA process should any nonconformities or issues be identified that may improve the report's content or value, they must be addressed.

If Quality Control (QC) activities are conducted onsite during an IOSA Audit, these activities are not to be included in the 25 Auditor-days.

2.9.2 Audit Report Submission

The AO must ensure timely submission of the IAR to IATA, in accordance with the **IPM 8.13.2** (for initial audits, 15 calendar days of audit closure, for renewal audits, 30 calendar days prior to registration expiry), as there are a number of other process to be carried out by IATA that may critically impact the operator's registration or re-registration.

The effect on the processes are:

(a) QC priorities continuously changing to accommodate the late reports;

(b) other operators' IARs delayed due to continuously changing priorities;

(c) increasing external pressure (generally from the operators' code-share partners) due to the delayed reports; and

(d) rushed QC process (AO and IATA) increases the likelihood of inconsistent and poor quality IARs.

All these have a detrimental effect on the credibility and integrity of the Program.

If for reasonable circumstances the AO anticipates any delay and the submission of the report is not likely to be within the IPM specified deadlines, the AO must:

(a) notify IATA with an explanation, as soon as practicable;

(b) provide an expected IAR submission date to IATA (IOSA Quality Control mailbox and Assistant Manager Registry); and

(c) if the IAR has not been submitted within the deadline, IATA will follow up and will determine a new agreed deadline.

Note:

Prompt and open communication is expected, so as to minimize the impact of the delay.

2.10 Additional Information

2.10.1 Audit Document and Record Retention

The records and documents created through the audit process, must be retained in accordance with **IPM 9.7**.

2.10.2 Audit Software Contingency Plan

△ The following is the contingency plan when onsite for the IOSA Audit when the Audit Software is unavailable. As soon as it becomes known to IATA that the Audit Software is out of service, IATA will immediately inform all AOs.

IOSA auditors must follow the contingency plan as outlined:

	Steps	Alternative Forms to Use
	Conduct audit using the latest valid MS Word checklists available on the IOSA website and extranet sites All checklists shall be completed electronically as per the relevant IAH requirements	Extranet: IOSA > Audit Organizations > Audit Templates and Forms > Audit Checklists > ISM (Edition current at the time of the audit)
☐	Complete AS, Document References, CAR, and other applicable forms in MS Word and MS Excel, as appropriate	Extranet: IOSA > Audit Organizations > Audit Templates and Forms > IAR Forms DOC.F22 Audit Summary DOC.F23 Information Sources DOC.F25 Active Implementation Record DOC.F26 CAR
☐	Convert MS Word/MS Excel files into PDF before submission to IATA for QC	AS, Document References (DR), Audit Checklists (AC), CAR and other applicable documents

☐	Submission of the report	Submit the secured PDF files to IATA via email. The password for the files shall be emailed to IATA separately.
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☐ 2.10.3 On-site Audit Contingency Plan

There are various situations that an on-site audit may not be closed by the last day of the audit. It can happen due to issues from the auditors, auditees or external factors. In the event such case happens during the on-site audit, the lead auditor and audit team are recommended to handle this issue with the following contingency plan. These planned options are listed in preferential order.

1. A re-organization of the time and resources by the audit team and the auditees to remain within the planned time;
2. If step 1 is not effective, then an extension of the audit to the extent required, with concurrence of the concerned parties (auditors & auditees);
3. If step 1 and 2 are not effective, then the auditor shall convert all remaining and open ISARPs into non-conformities that will be addressed conventionally after the audit.

Notes:

1. *From the program experience, most of the cases can be resolved using the first option.*
2. *If the step 2 is exercised, the closing meeting may need to adjourn in accordance with IPM 8.7.12.*

Section 3 Procedures for Operators

3.1 Operator's Responsibilities

3.1.1 Supporting the Audit

△ To ensure an effective and efficient IOSA, the operator is required to support the audit activities. This support includes:

(a) providing the AO with the documentation and information requested in a timely manner, these include the CR and associated documents, the Aircraft Systems and Equipment forms, and other operational documents for audit preparation;

△ **(b)** ensuring all applications for exemptions and operational exclusions are submitted to IATA in a timely manner and within the deadlines;

△ **(c)** coordinate with the AO on the provision of resources and facilities for the on-site audit and access to the outsourced activities, if applicable;

(d) facilitate the provision of access permissions as required;

△ **(e)** ensuring relevant managers, operational staff and internal auditors, are available to support the audit activities, including being available for interviewing;

(f) assist the AO during the audit in accordance with **IPM 6.3.1**;

(g) monitor and reporting the progress of addressing corrective actions with the AO, including when ICA and extenuating circumstances are utilized; and

(h) any reasonable requests of the AO or Auditors for the conduct of the audit.

3.1.2 During the Registration Period

Between audits, during the registration period, the operator has the responsibility to:

(a) complete any Active Implementation action in accordance with the accepted Implementation Action Plan, see **5.5**;

△ **(b)** continuously monitor conformity with the ISARPs, through internal audit program in accordance with **ORG 3.4.6**, see **3.3**;

(c) report to IATA any changes in the organization, in accordance with **IPM 7.7.1**, see additional information in **3.1.3**; and

(d) monitor program documentation and information for any changes to the program, which may require an action to be taken.

3.1.3 Changes in the Operator's Fleets and Operational Functions

The operator may change its fleet during the IOSA registration period. The changes outlined in **IPM 7.7.1** must be reported to IATA.

Changes to the fleets can be significant, for example when all the fleets are replaced with another aircraft type. However, fleet changes can also contain the addition of new aircraft variants to the existing aircraft types or new technology in the erstwhile fleet type.

△ The operator has to individually assess and evaluate each fleet change and determine the assessment activities in order to ensure continuous conformity with all ISARPs. This may require additional auditing of relevant ISARPs.

△ Changes in the operations might also affect other areas. An operator might, for example, decide to transport dangerous goods or obtain new operational approvals. In this case, all relevant ISARPs have to be reviewed and audited, if not done before.

△ The ISARP containing evaluation of changes that might have an effect on safety. Operators should include the evaluation of new fleets as part of the change management process addressed in **ORG 3.2.2**.

3.2 IOSA Audit Preparation

3.2.1 Preparation Activities

There are many preparation activities the operator can undertake to prepare for their IOSA Audit. These activities include, but not limited to:

△ **(a)** undertaking a gap analysis against the applicable ISARPs, See 3.3.4);

(b) request and IOSA Preparation Visit, see **5.7**;

△ **(c)** undertake training in the IOSA program and approach;

for an IOSA registered operator, there are many actions that are required to be completed and submitted to the AO prior to the IOSA Audit:

(a) complete the Conformance Report and submit to the AO, in accordance with **3.4**;

(b) submit all the supporting document associated with the CR, in accordance with **3.4.5**;

△ **(c)** submit the current AOC to the AO and inform the AO if there is any foreseeable changes in upcoming 6 months which may have impact to the IOSA before the audit;

△ **(d)** complete the Aircraft Systems and Equipment forms and submit to the AO, in accordance with **4.9**; and

(e) submit any documents as requested by the AO for preparation and in support of the IOSA Audit.

□ 3.2.2 Review Document Reference Requested by AO

The operator may be asked by the AO to upload, review, verify and/or add to the Document References (formerly called Information Source). The source of this information can be either coming from the IATA CR Template that the operators has been submitted to AO in their non-initial IOSA. Alternatively, this can be done by using operator's audit database. The operator is required to review and verify all the uploaded document reference are current in the audit software. In the event the information is incorrect, the change can be made by the auditee or the AO upon the mutual agreement. The information required are listed below:

Information	Mandatory	Description	Example
Code	Yes	The abbreviation or acronym used for the manual	OM-A
Title	Yes	The official title of the manual, in some case, this may be aircraft type specific	Operations Manual Part A
Version	No	The current version of the manual, it can be edition, version, issue or any combination as far as this is describe in the operator's documentation	Rev 2

Information	Mandatory	Description	Example
Description	No	A brief description of the manual	Operations Manual contain policies and procedures for operations.
Date of Document	No	The effective date of the manual, which can be different from its published date and approval day, if applicable	03 Jan 2017
Document Type	Yes	Refer to IRM for electronic documentation type 1, 2, 3 or paper type	Type 1
Date reviewed	No	The review date of the manual. This shall be filled in by the AO or auditor	(Blank for the AO or Auditor)

There is a document reference template available for download from the audit software. The operator or AO can fill in the document reference using this template or directly in the system.

3.3 Internal Audit Program

3.3.1 Quality Assurance Program Requirements

△ A fundamental concept of IOSA is to maintain continuous conformity with the ISARPs. For operators to ensure that the operational and management system is in continuous conformity with ISARPs, an IOSA operator must have a quality assurance program that provides for internal auditing of the management system, as well as operations and maintenance functions, as specified in **ORG 3.4.1**. Such program includes:

(a) A designated program manager as specified in **ORG 3.4.2**.

(b) A process for addressing program Findings that result from internal audits as specified in **ORG 3.4.3**.

(c) A process to ensure significant program issues are subject to management review as specified in **ORG 3.4.4**.

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△ **(d)** Except for the initial IOSA, **the** operator shall plan the internal audit program to cover 24 month period until the CR is submitted to the AO, with the internal auditing of the ISARPs a minimum of once during each IOSA registration period as specified in **ORG 3.4.6**.

△ **(e)** A process for the production of a CR and submission to the AO no less than 14 calendar days prior to the start date of the registration renewal audit as specified in **ORG 3.4.7**.

(f) A database to ensure an effective management of data derived from the internal audits of ISARPs under the quality assurance program as specified in **ORG 3.4.14**.

3.3.2 IOSA Registration Period

The registration period and renewal processes are defined in the IOSA Program Manual Section 7.

3.3.3 Alignment of ISARPs with Regulations

Many ISARPs contain specifications that are the same as, or at least consistent with regulatory requirements. In such cases, efficiency might be gained by ensuring IOSA and regulatory requirements are audited concurrently (i.e. to avoid duplication of effort).

As a means of creating such efficiency, an operator might consider creating a cross-reference listing or matrix that links specific ISARPs with relevant regulations.

To assist in creating such a matrix, a Regulatory Cross-Reference Table is available on the IOSA website (http://www.iata.org/iosa) which provides a cross-reference comparisons between the ISARPs and ICAO requirements, as well as with FAA and EASA regulations.

3.3.4 ISM Applicability for Internal Assessments

IOSA Audits are conducted using the ISM edition that is effective at the time of the audit. However, an operator may choose to have an IOSA Audit using an ISM edition that has been published, but is not yet effective.

Generally, an operator will conduct internal audits using the effective edition of the IOSA Standards Manual (ISM), however there are the following conditions to be considered, see **Figure 3.1**.

△ If a new edition of the ISM becomes effective during the first 19 months of the 24-month IOSA registration period, the operator shall take into account all changes (e.g. new or significantly revised ISARPs) that might affect previous internal audit results. Please see the Note to **ORG 3.4.6**.

△ If a new ISM edition is issued during the last five months of the 24-month registration period, the operator may choose to submit a Conformance Report that reflects results from auditing against either the new edition or the previous edition.

The registration period and renewal processes are defined in the IOSA Program Manual Section 7.

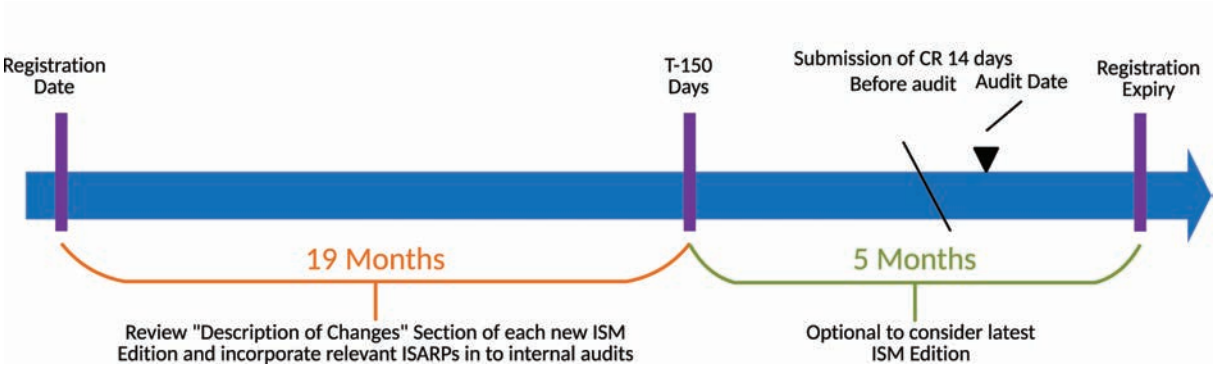
The ISM is published every year in April and becomes effective September 1st of the same year.

Example of ISM Applicability

Example 1: *The operator's registration expiry date is on October 1st – the operator will not have to audit against any Edition that becomes effective between June and September (less than five months prior to expiry date).*

Example 2: *The operator's registration expiry date is in February – the new ISM becomes effective **before** the five month window of the expiry date and all applicable ISARPs in that new ISM Edition have to be incorporated into the operator's audit process before the IOSA audit.*

Figure 3.1— ISM Applicability for Internal Assessments



3.3.5 Actions for a New ISM Revision

When the ISM is revised and a new edition becomes effective during the first 19 months of an operator's registration period as described under **3.3.4**, the operator must incorporate the new ISM Edition in the internal audit process. In this case, **only** the relevant changes in the new ISM Edition may have to be audited or re-audited. If an audit assessment had already been performed within the current registration period against a particular provision that has not changed, then it does not need to be re-audited.

The operator does not have to re-audit against the complete new ISM Edition.

In order to determine which ISARPs may require auditing or re-auditing, the operator needs to review the "Description of Changes" Section of the new ISM Edition. This Section lists ISARPs that have been added or deleted and highlights significant changes to the ISARPs, etc.

The following gives a list of changes in the ISM that might require auditing or re-auditing of the provisions in the new ISM Edition:

(a) New Recommended Practice added

(b) New Standard added

(c) Recommended Practice, upgraded to Standard

(d) Significant change to content of a Recommended Practice

(e) Significant change to content of a Standard

The responsible manager(s) will determine the need to audit the affected provisions and will incorporate those into the internal audit plan. Typically, editorial changes to ISARPs (e.g. "IRM reference revised") would not require a re-audit of the revised ISARP.

△ Significant changes to the content of ISARPs can contain changes to the technical specifications, text, notes or symbols (e.g. "[SMS]" designator, "►" symbol, etc.), related to the provision. The operator shall evaluate the changes in provisions and determine if the re-auditing is required. In case of any doubt, it is recommended to have the internal auditor revisit the provision.

When new ISM Editions have been incorporated, the operator may have assessments in the Conformance Report that contain ISARPs from multiple ISM Editions. This is acceptable, as long as the ISARPs in the CR are in accordance with the requirement as described above and **ORG 3.4.6**.

3.3.6 Internal Auditor Qualification and Independence (ORG 3.4.12)

△ Auditors used to conduct audits under the operator's quality assurance program must be appropriately trained and qualified in order to effectively audit standards and regulations including the ISARPs. This provision is applicable to all internal auditors auditing against each IOSA discipline. The type and content of training is specified in ORG 3.4.12 and ORG 3.4.13.

ORG 3.4.12 does not require an IOSA-specific qualification process; it addresses the general training and qualification as an auditor, and requires that the auditors are independent from the activity they are auditing. For example, an auditor that is also current as a flight crew member, while auditing line flight operations from the jump seat as an independent observer, may not participate in any line crew duties at the time of the audit.

Typically, the internal audits are performed, for example, under the authority of the quality assurance department of the operator. To avoid risking independency, the internal auditing of the quality assurance ISARPs (e.g. **ORG 3.4**) may be performed by another, qualified auditor from a different division or department within the operator's organization.

Note:

Guidance may be found in ISO 19011, which provides internationally recognized Standards for auditor training and qualification.

3.3.7 Training and Qualification Program for Internal Auditors (ORG 3.4.13)

△ **ORG 3.4.13** requires a training and qualification program for the internal auditors. It also requires specific initial and continuing training for auditors that perform audits against the applicable regulations and standards and ISARPs, if applicable (see **ORG 3.4.13** (iii)).

△ The conformity of this training and qualification program must, like for any other ISARP, be documented and implemented. The operator can choose whether to develop an internal training or to purchase specialized training from third party providers. In any case, the operator has to document the whole training and qualification program, including training contents and all requirements as per the sub-specifications of **ORG 3.4.13**.

Individuals selected as auditors must have the knowledge, skills and work experience that permits an effective assessment of areas within the organization where the individual will conduct audits and that are in alignment with the qualification criteria that the operator has defined as per **ORG 3.4.13**.

To ensure basic and on-going competence, auditors must:

(a) Complete initial and continuing auditor training (provided either internally or externally) that develops and maintains quality auditing skills and techniques to audit against applicable regulations and standards.

△ If the operator is currently on the IOSA Registry, the auditors must also be trained to audit against the ISARPs and completion of the conformance Report. This would include initial and continuing training in regards to the understanding of the IOSA Standards Manual, the interpretation of ISARPs, the correct application of the IOSA audit methodology as explained in this handbook and in the ISM, and the CR processes used by the operator.

(b) Be scheduled and utilized in a manner that maintains an appropriate level of current audit experience (the criteria for audit currency need to be defined by the operator).

(c) Be evaluated on a periodic basis.

All above listed items have to be defined, documented and implemented by the operator. It is the operator's responsibility to define all specifications as required by the provisions **ORG 3.4.12** and **3.4.13**.

Operators may make use of Subject Matter Experts (SMEs) when auditing against the ISARPs in a specific area. SMEs are technical experts that support the auditor in assessing certain areas. Audit results that were produced in cooperation with an SME remain the sole responsibility of the qualified auditor/lead auditor. SMEs that are used for the purpose of supporting the audit process of a specific area may not need specific auditor training as per **ORG 3.4.13**. The following describes the criteria for the use of SMEs in internal audits:

(a) SMEs would not be classified as auditors under an operator's QA program, but rather would be identified in a separate classification.

△ **(b)** SMEs would always operate under the supervision of a lead auditor/qualified auditor from the QA program when conducting audit activities against the ISARPs.

△ **(c)** SMEs would undergo mission-specific on-site training conducted by the lead auditor/qualified auditor prior to each participation in an audit activity.

(d) SMEs that must act independently during the internal audit would be classified as auditors, and thus be required to complete auditor training as per **ORG 3.4.12** and **ORG 3.4.13** (e.g. pilots that conduct QA observations of line flights/simulator sessions).

□ **(e)** SMEs are encouraged to participate the discussion with AO Auditor(s) during the audit for those ISAPRs that they have involved.

Best Practice

The operator should establish a comprehensive management program for internal auditors that includes a policy, standards and guidelines relevant to auditor selection, training and qualification in accordance with **ORG 3.4.12** and **ORG 3.4.13**.

3.3.8 Record of Internal Auditors

The operator is required to complete the Record of Auditors, which is a listing of all the auditors that performed auditing against the ISARPs.

The operator is required to submit the Record of Auditors form to the AO no less than 14 calendar days prior to the renewal audit (along with the Conformance Report).

△ The Record of Auditors form is included in the Conformance Report (CR) template, or it can be produced separately as specified in **ORG 3.4.7**.

3.3.9 Use of External Resources for Internal Audits

Operators may use external resources (e.g. consultants) to conduct internal audits against the ISARPs. When external resources are used to conduct internal audits, the operator needs to ensure such auditors meet the requirements for auditors in **ORG 3.4.12** and **ORG 3.4.13**.

In addition to requirements specified above, the following should be considered when using external resources to ensure effective auditing against the ISARPs:

(a) The external resource must be provided with the current effective version of the ISM, all supporting IOSA manuals and any internal documentation that is relevant for the internal audit activities.

(b) The external auditors might need familiarization and training to effectively conduct audits against the ISARPs.

(c) The external resource must have the capability, including being appropriately trained and qualified auditors.

△ **(d)** The external resource must have familiarity with the operator's organizational structure, operational processes and the applicable documentation.

(e) The external resource (or any external auditors) must not have a conflict of interest in relation to the operator.

External subject matter experts can be used to support auditors in their assessments, refer to 3.3.7.

Best Practice

If external resources are used to conduct internal auditing against the ISARPs, the operator should have published guidelines that specify appropriate criteria for the selection and use of such external resources.

3.4 Producing the Conformance Report

3.4.1 Description of the CR

△ The Conformance Report (CR) is designed to provide an accurate and complete summary of the internal assessment process. **ORG 3.4.6, 3.4.7, 3.4.8 & 3.4.14**, address the internal audit process, production of a CR and an audit database. Operators should be aware, any Finding against these Standards could require additional internal auditing to be carried out, as well as verification of the audit result by an AO. It should be taken into account that there could be difficulties in closing any such Findings within the recurrent audit window time frame.

The CR is a compilation of information prepared by the operator and certified by the Accountable Executive (or designated senior management official) as an accurate record of:

(a) General information with respect to the operator's quality assurance program.

(b) Internal auditing conducted against the ISARPs.

(c) The current status of conformity with ISARPs.

The CR will be submitted to the AO no less than 14 calendar days prior to the start date of the registration renewal audit, together with other documentation, as specified in **ORG 3.4.6, ORG 3.4.7** and **ORG 3.4.8**.

The CR must be submitted to the AO in English language. Information that is available in the references to an internal database does not have to be in English.

Information contained in the CR will be extensively used by the AO before and during the conduct of the IOSA renewal audit, see **2.5**.

3.4.2 CR Template

IATA provides a standard CR template in Microsoft Excel as an option for use by operators. The IATA template contains fields for all required information in the CR, as well as instructions for completing each of the fields. The CR template is available online and can be downloaded from http://www.iata.org/iosa.

For the production of the CR the operator has the following options listed in the table below.

Table 3.2 CR Completion Options

1. Using only the IATA CR Template (CRT)	2. Using the IATA CR Template (CRT) with References to an Electronic Database.	3. Producing a CR only from an Electronic Database
Completion of all fields in the CR provides all the information required in **ORG 3.4.7, ORG 3.4.8** and **3.4.14**.	Completion of the IATA CR template for all items listed in **ORG 3.4.7**, for sub-specifications (i), (ii) and (vii) of **ORG 3.4.8**. For items listed in **ORG 3.4.8** (iii), (iv), (v) and (vi), a reference is provided to an internal electronic database that is in accordance with **ORG 3.4.14**.	The entire CR is produced from the operator's electronic database. The information contained in the electronic database has to be in accordance with **ORG 3.4.7, 3.4.8** and **3.4.14**.

Notes:

1. *It is essential that any information in a CR referenced in an electronic database (option 2 and 3 above) is easily and readily accessible to IOSA auditors.*
2. *Option 2 and 3 above depend essentially on whether the operator has all internal audit results and other required information for the CR stored in an electronic database.*
3. *If the operator chooses to submit the document reference list using the IATA CR template, the document references may allow for a transfer into the IATA Information Sources section for the use by the IOSA Auditors, if all document references should happen to be current at the time of the IOSA Audit.*

3.4.3 Description of the ISARPs which Define CR Content

△ The three ISARPs which address the production of the CR for any non-initial IOSA specify the following:

(a) ORG 3.4.6

The completion of at least one internal audit during the two year registration period, against an effective version of the ISM, using Auditor Actions.

(b) ORG 3.4.7

The production of a CR to represent the audit process specified in **ORG 3.4.6**, containing all the information specified in **ORG 3.4.7** and certified by the Accountable Executive (or designated senior management official). **ORG 3.4.7** describes all documents that have to be submitted together with the CR. The operational profile (see template in CR template file) can change during the registration period of the operator, but needs to reflect the latest version of the CR.

(c) ORG 3.4.8

The specific technical information from the audit and audit follow up process which needs to be recorded in the CR for each ISARP.

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□ 3.4.4 Description of the ISARPs which Define Auditor and Audit Database Requirements

(a) ORG 3.4.12

Auditors must be impartially and functionally independent from the operational activities to be audited. See 3.3.6

(b) ORG 3.4.13

ORG 3.4.13 requires a training and qualification program for the internal auditors. If the operator is on the IOSA Registry, the provision requires specific training for auditors that perform internal audits against the ISARPs. See 3.3.7.

(c) ORG 3.4.14

An electronic database is needed to effectively manage data derived from the quality assurance program, including all information specified in **ORG 3.4.1 & 3.4.8**.

3.4.5 Procedures for the Completion of the CR (as per ORG 3.4.8 and ORG 3.4.14)

△ The operator should establish a formal documented process for completing the CR. This will depend on the organization structure of the Quality Assurance Department. The audit schedule and CR production process should be planned to ensure the CR is submitted by the deadline, to avoid findings raised by the IOSA Auditors against **ORG 3.4.6, ORG 3.4.7** and/or **ORG 3.4.8**.

Using the IATA Template (CRT)	**Providing a CR other than in the IATA CR Template**
1. Alpha-numeric Identifier	
Included in CR Template (Column B).	Alpha-numeric identifier and the ISARP content.
2. Documentation References	
List of all controlled documents used during the auditing of the ISARP (Column F).	List of all controlled manuals and documents used during the auditing of the ISARP.
3. Name of Last Auditor	
List names of auditor(s) that conducted the last assessment (Column E) or a reference to the internal database where the information is recorded.	List names of auditor(s) that conducted the last assessment or a reference to the internal database where the information is recorded.
4. Date of Last Audit	
List the date of the latest assessment or a reference to the internal database where the information is recorded. (Column D).	List the date of the latest assessment or a reference to the internal database where the information is recorded.
5. Auditor Actions	
Either: **(a)** use the numbered columns (K to Y) for the AAs which were accomplished (see 4.4), OR; **(b)** or a reference to the internal database where the information is recorded (e.g. audit checklist(s)). The operator has a number of options in the use of Auditor Actions, refer to **4.4.5**. If the operator uses other AAs that are not defined, they can add them in the 'AA Other Action' column Z. If an ISARP is N/A, the AAs do not need to be used (see 4.2.6).	Provide either: **(a)** A list of the AAs (published by IATA) which were accomplished, OR; **(b)** A list of the AAs that the operator developed and that the internal auditors took, to assess the ISARPs. The AAs can be either indicated in the CR or can be referenced to an internal database (e.g. audit checklist(s)). If an ISARP is N/A, the AAs do not need to be used (see 4.2.6).

Using the IATA Template (CRT)	Providing a CR other than in the IATA CR Template
6. If Applicable, Description of Non-conformity	
△ **(a)** Clear, accurate description of non-conformity (Column H). **(b)** Description of root cause(s): The factual, objective reason why a specification was not active or had not been implemented. Generalized phrases or brief statements such as "ISARP not considered" are not appropriate (Column I). **(c)** If already corrected, record the corrective action taken to permanently close the Finding or Observation (Column J). All items above can be indicated in the CRT.	**(a)** Clear, accurate description of non-conformity. **(b)** Description of root cause(s): The factual, objective reason why a specification was not active or had not been implemented. Generalized phrases or brief statements such as "ISARP not considered" are not appropriate. **(c)** If already corrected, record the corrective action taken to permanently close the Finding or Observation. All items above can be either indicated in the CR or can be referenced to an internal database.
7. If Applicable, Description of N/A	
A reason must be provided for all ISARPs assessed as N/A (see 4.2.6) (Column H).	A reason must be provided for all ISARPs assessed as N/A (see 4.2.6).
8. Status of Conformity	
△ List the current status of the assessment: – conformity, open finding or observation, or assessment of N/A (Column G) (see also for the documents that are required with the CRT 3.4.6).	List the current status of the assessment: – conformity, open finding or observation, or an assessment of N/A (see also for the documents that are required with the CR 3.4.6).

Notes:

1. *It is essential that any information in the CR referenced in an electronic database is easily and readily accessible to IOSA auditors.*
2. *For items 3, 4, 5, and 6, a reference to an electronic database containing this information may be provided.*
3. *The CR does not need not be revised if the document references changed after the provision was assessed.*

3.4.6 Procedures for the Completion of Documents accompanying the CR (as per ORG 3.4.7)

Using the IATA Template (CRT)	Providing a CR from an Electronic Database
1. Completed and signed Declaration of Internal Assessment Completion	
Complete the "Declaration of Internal Assessment Completion" spread sheet.	Provide a "Completion of Declaration of Internal Assessment Completion".
2. Record of Internal Auditors	
Complete the "Record of Internal Auditors for IOSA" spread sheet.	Provide a "Record of Internal Auditors for IOSA".

Using the IATA Template (CRT)	Providing a CR from an Electronic Database
3. Operational Profile	
Complete the "Operational Profile" spread sheet.	Provide an Operational Profile containing the details specified in the "Operational Profile" spread sheet in the IATA Template.
4. List of Document References	
Complete the "List of Document References" spread sheet, as a record of all controlled manuals and documents used during the audit of all ISARPs.	Provide a List of Documents containing the details specified in the "List of Document References" spread sheet in the IATA Template, as a record of all controlled manuals and documents used during the audit of all ISARPs.
5. Active Implementation Record	
If the operator conforms any ISARP using the Active Implementation option, complete the "Active Implementation Record". See 5.5	If the operator conforms any ISARP using the Active Implementation option, provide an Active Implementation Plan which has all elements specified in 5.5

3.4.7 Findings and Observations in the Conformance Report

When non-conformities are identified, it is essential that there is accurate and complete record of the corrective action process, to ensure that the appropriate actions are taken to implement permanent changes, to avoid a re-occurrence and ensure that improvements are introduced, as necessary.

The Conformance Report always contains the most recent assessment of the ISARPs:

Examples of Nonconformities in the CR, when Submitting the CR

1. An ISARP was assessed as a finding/observation and was closed:

The CR will contain the description for the finding/observation, the root cause and the corrective action that was taken to close the nonconformity (root cause and corrective actions can also be referenced to another, electronic database).

2. An ISARP was assessed as a finding/observation and is still open:

As a minimum, the CR will contain the description for the finding/observation and the root cause.

3. An ISARP was assessed as finding/observation and was closed. Afterwards, the same ISARP was audited again and was assessed as conformity:

The CR will show conformity for that ISARP.

4. A Recommended Practice was assessed as an observation and it was decided not to close the observation:

△ The CR will show the description for the nonconformity (observation) and the root cause.

3.4.8 Identifying the Root Cause(s)

When it has been assessed that there is a nonconformity against an ISARP, a Root Cause Analysis (RCA) must be performed. The RCA is conducted to ensure that nonconformities are permanently corrected by addressing the root cause(s) of the deficiency. It is important to carefully assess the reason(s) for:

(a) A lack of existence, or only a partial introduction of the Standard or Recommended Practice;

(b) Failure to conform with the Standard or Recommended Practice.

The identification of root causes is also an essential input to an effective SMS.

In identifying the root cause(s), the operator should:

(a) Identify the reasons and evidence that resulted in the Findings or Observation.

(b) Analyse why the system, program, policy, process, procedure, plan, or other ISARP specification, had not been incorporated in the operator's structure.

(c) The analysis should identify all the factors which led to the problem, but must focus on identifying the fundamental reasons that the specification had not been introduced.

(d) There are many tools and approaches that the operator could use to conduct a RCA, for example the '5 Whys Method'. Operators are encouraged to use any tools and/or approaches that work within their organization.

3.4.9 Changes to Documentation and Manuals after an Internal Audit

If, during the registration period, the operator audits against the ISARPs and uses different versions of internal manuals or documents, the latest version must always be recorded in the List of Document References in the CR, as per **ORG 3.4.7**. However, the document reference listed against the specific ISARP remains the version that was used during the audit to make the assessment.

Example of the Manual or Document Changes during Internal Audits

Sub-section 1 of FLT was audited against Operations Manual revision 4. After a few months, the operator audited FLT 2, 3, after the Operations Manual has been revised to revision 5. In this case, the operator will refer to version 5 when entering the documentation references for FLT in the List of Document References. The Conformance Report will contain individual references to the Operations Manual revision 4 for all ISARPs in FLT sub-section 1, and will contain references to the Operations Manual revision 5 for all ISARPs in FLT sub-section 2, 3 and 4.

3.4.10 CR Submission Deadline

The operator must submit the complete CR and all accompanying documents to the AO no less than 14 calendar days prior to the start date of the renewal audit. The AO will review the CR before the audit and may contact the operator if any clarification is needed.

△ If the operator does not submit a complete CR by the deadline given above, finding might be issued against the respective ISARPs (**ORG 3.4.6, ORG 3.4.7, ORG 3.4.8 & ORG 3.4.14**).

3.4.11 CR Changes after Submission

△ If the content of the CR changes after submission to the AO, it is not necessary to resubmit any of the CR documents. However it is recommended that the operator informs the AO about significant changes in the CR prior to the Audit.

3.4.12 AO Use of the Conformance Report

△ Once the CR has been submitted to the AO, the AO shall review the CR prior to the on-site IOSA Audit and verify AO the CR during the IOSA Audit, see **2.5**.

During the verification activities, if there are any discrepancies or contradictions between the CR and the IOSA Auditor assessment, the final assessment is determined in accordance with **2.5.12**.

3.5 IOSA Audit Follow-up

☐ Upon the completion of the on-site audit by the IOSA audit team, the operator should be presented with their preliminary audit results during the closing meeting. Should there be any finding and/or observation raised during the audit, the IOSA audit follow up is required. The following guidance helps the operator to proceed the audit follow up process. The Summary or the Responsibilities for the Audit Follow Up is listed in 2.8.13, the operator shall follow their responsibilities as stated.

☐ 3.5.1 Completing the Root Cause(s)

See 2.8.4

☐ 3.5.2 Completing the Corrective Action Plan

See 2.8.5

☐ 3.5.3 Completing the Final Action Taken

See 2.8.7

☐ 3.5.4 Completion of CARs for Observations

See 2.8.10

☐ 3.5.5 Completion of CARs Raised in Error

See 2.8.11

Section 4 Audit Methodology and Technique

4.1 Understanding the ISARPs

4.1.1 Familiarity with the ISM

In order to understand the IOSA Standards and Recommended Practices (ISARPs), all stakeholders must be familiar with the IOSA Standards Manual (ISM). The ISM is made up of eight (8) sections, each section represents a different operational discipline and contains the ISARPs.

Information on reading and understanding the ISARPs is contained in the 'Introduction' of the ISM.

4.1.2 Interpretation of ISARPs

Safety requirements in the ICAO Annexes, as well as regulations from the major regulatory bodies worldwide are included in the ISARPs. All efforts have been made to present these provisions as clearly and consistently as possible, while still ensuring that the intent of the original specification is not changed.

△ Auditors shall review the entire ISARP text, including the sub-requirements, tables and notes, and identify the primary and any secondary requirements, as well as any conditions and notes. All information in the ISARP including sub-requirements, notes, and referenced information included in the tables are part of the ISARP requirements; they must be audited. For ISARP that have a cross-reference to another ISARP(s) or requirement(s), the auditors shall ensure they have either cross-checked or have a recent thorough understanding of the reference.

If applicable, the Guidance Material (GM) should be reviewed for additional information on the applicability and intent of the specification. Guidance material is informational only and supplements or clarifies the meaning or intent of the standard or recommended practice. Standards and Recommended Practices that are self-explanatory do not have guidance material. Guidance material is designed to ensure a common interpretation of the standard or recommended practice and to provide additional detail that assists the auditors to understand what is required in order to achieve conformance. In some cases, guidance material also presents examples of acceptable means of conformance.

Note:

Audit specifications are contained only in the standard or recommended practice, associated notes, and any referenced tables, they are never contained in the guidance material.

4.1.3 Conditional ISARPs

Certain Standards and Recommended Practices, or certain sub-provisions contained within an ISARP begin with a conditional phrase that are only applicable to an operator when that operator meets one or more specific and clearly stated operational conditions. The specific conditions are usually stated at the very beginning of the ISARP or sub-provision, following the phrase, *"If the Operator…"*.

When assessing an operator against a conditional ISARP, the auditor will first determine if the stated operational condition(s) is/are applicable to the operator, e.g. whether: Dangerous Goods are carried, international flights are conducted, RVSM operations have been authorized, etc. In determining if the condition is applicable, the following outcomes are possible:

(a) If the operator meets the stated condition(s) *anywhere in its system*, then the standard or recommended practice is applicable and must be included in the audit, and audited conventionally.

(b) If the operator does not meet the stated condition(s) *anywhere in its system* or does not have authorization for the operational function, then the standard or recommended practice, or part thereof, is **not applicable** to the operator (i.e. is recorded as N/A in the audit checklist or CR, see **4.2.7**).

(c) If the conditions stated in a conditional phrase are performed by external service providers (i.e. outsourced), then the Standard or Recommended Practice is applicable to the operator and must be included in the scope of the audit, and audited as per outsourced functions see **Section 4.5**.

(d) If the operator is approved for a specific operation, but does not perform that operation then it is considered applicable and must be included in the audit, and audited conventionally.

Although a provision may not apply to an operator, an auditor may choose (or may be requested) to include a record of the development, implementation and status of a particular activity or function, providing additional information and value to the audit record.

4.1.4 ISARPs Applicability

The applicability of each ISARP is determined by the auditor. There are many factors to consider when determining the applicability of an ISARP:

(a) **Section Applicability**: an applicability box, which is found at the beginning of each section of the ISM, contains guidance that describes the general applicability of the ISARPs contained in the entire section, refer to ISM Introduction 4.

(b) **Conditional Phrase**: some ISARPs have a conditional phrase as stated in **4.1.3**.

(c) **Systemic Applicability**: for each ISARP, applicability is determined based on the operations that are conducted, not only at the home station, but *within stations and locations throughout the operator's network*. This is referred to as *Systemic Applicability*, as stated in ISM Introduction 4.

(d) **System and Equipment Applicability**: is related to the aircraft systems and equipment requirements, see section **4.9**, the system and equipment tables have a column that states the conditional applicability to determine if the requirement is applicable, and must be considered across all aircraft types within the operator's fleets, refer ISM Introduction 4.

(e) **Inactive Operations**: if the operator has regulatory approval for an operation and such operations are not active, they can only be assessed as not applicable during an audit if it is stated clearly in a controlled document (e.g. Operations Manual) that the specified operations are not conducted by the operator; refer to ISM Introduction 7.

☐ For audit purposes, the IOSA auditor would need to give the reference from the controlled document to validate the assessment of an N/A.

☐ **(f)** **Dormant Operations**: If the operator has an approval for a special operation and intends to utilize it, but has not yet commenced services utilizing that approval, it could be termed 'Dormant Operations'.

From the IOSA audit perspective, the acceptance of the operator's capability in the conduct of those (approved) special operations without witnessing any record of such an operation carries the risk of making a judgment based on peripheral evidence. In such cases, sound auditor reasoning must be applied; the following is offered as guidance:

- If, in the short-term, there is very little chance that the activity will take place or be implemented, and if the operational risk is considered low, then the circumstantial evidence will suffice as evidence of 'implementation'. This circumstantial evidence could be training records, state of preparedness for that activity, audit checks, etc. Examples will include approval for the carriage of live animals, etc.
- If there is a chance that there will be regular activity based on that operational approval in the short-term, and if the operational risk is considered medium or high, then the documentation

relating to that activity must be checked and a finding given for not being 'implemented' with an added narrative underlying the reasons thereof. As and when the operator commences that activity, the implementation records can be examined to close the finding. Examples of this kind will include a fresh approval for EDTO, or a fresh approval for the carriage of DG.

It must be noted that the differences between the two types of dormant activities are not well-defined; mature auditor judgment must be applied with the overall aim of reducing the operational risk to the operator utilizing those approvals on a non-regular basis.

If ISARPs do not meet the determination of applicability, they must be treated as Not Applicable, see **4.2.6**, and recorded as per **4.2.7**.

4.2 Assessing the ISARPs

4.2.1 Linked Assessment of Documentation and Implementation

IOSA is one of the few audit programs which requires a two stage auditing function, the assessment of the provision being documented, followed by an assessment of the provision being implemented.

This core IOSA principle should ensure that the implementation assessment is based on standard operating practices and not on undocumented operating practices, for which standardization cannot be assured. It is essential to audit according to this core Program principle, and also to exercise good judgment, as there are a limited number of provisions which are not dependent on documented processes, procedures, etc., which can be consistently implemented without controlled documentation.

During an audit, the degree to which specifications are documented and implemented by the operator becomes the basis for overall conformity or nonconformity with the specifications. Therefore, it is critical that auditors understand the meaning and intent of these terms.

4.2.2 Documented

△ To determine conformity with ISARPs as *documented*, an auditor must be able to find information that addresses the requirements as specified in the applicable IOSA specification(s) published in a controlled document, such as a manual, handbook or other similar publication, that comprises content approved by the operator, and where applicable the Authority; see ISM Introduction Section 7. The ISARP must not to be copied verbatim into the operator's manuals and/or controlled manuals as a mean to conform to the ISARP's provision. Instead, the substantive matters shall be described for the purpose of conformity to the ISARP's provision.

△ The assessment of the requirement(s) being documented, is based specifically on whether the provision requires a system, plan, policy, process or procedure. For example: if the ISARP states that a process is required, then the auditor must assess the documentation to see that a process has been documented. It is often an incorrect assessment is made due to the misunderstanding of these terms.

A controlled document must have associated processes for the positive control of content, revision, publication, distribution, availability and retention, as specified in ISM **ORG 2.1.1** and Table 1.1, which is a specification that is repeated in all other ISM sections; this ensures appropriate operational personnel always have access to the current version of the document; see IRM.

It is essential to note that the controlled documents are under the control of the operator and not another entity: thus, the manuals of the Regulator are not acceptable for evidence of documentation. However, the manuals produced by external companies for the operator, such as navigation manuals, and the manuals produced by the manufacturer of the aircraft/components can be used for evidence of documentation.

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4.2.3 Assessing and Recording Documented

The following table provides general procedures in assessing the documentation, some conditions and limitations that must be followed, and the elements that are needed in recording the documentary references.

Note:

The recorded document reference for the ISARPs related to the Aircraft Systems and Equipment tables must be the Aircraft Systems and Equipment forms.

	1	Identify the manuals and/or other document(s) that contain the information to address the specification(s) in the particular ISARP. It is a fundamental principle of IOSA that the relevant information must be contained in a controlled document. ***Note:*** *The ISARP should not be copied verbatim into the operator's manuals and/or documents.*
△	**2**	The documentation must be under the direct or indirect control of the operator. Manuals of the regulatory authority, which are intended for use by the regulatory bodies, or generic aviation industry manuals must not be accepted in the assessment of conformity with an ISARP. Manuals produced by external vendors on behalf of the operator, such as navigation manuals and manuals from the manufacturer of the aircraft/components, are acceptable.
	3	Paper or electronic forms (Type 1: URL-Based, Type 2: Software Based, Type 3: Files on Servers, see IRM *Electronic Documents*) of documentation are both acceptable, as long as the medium meets the criteria for a controlled document and is traceable, see ISM Table 1.1.
△	**4**	The manuals and/or documents being assessed shall be available for use by all the staff, crews and/or external service providers (if applicable) involved. ***Note:*** *It is important that the documentation shall fulfill the common language(s) requirement and be understood by all staff concerned.*
△	**5**	Confirming that the process, procedure, etc., is documented and sufficient. The content must be assessed, to confirm that all elements of the ISARP requirement have been addressed.
△	**6**	The content of a document must be written in a language, style and format that clearly and accurately represents the meaning and fulfill the intent of the specification(s), and will be understood by relevant operational personnel.
△	**7**	Documentary references must be provided for all ISARPs, exceptions are: **(a)** ISARPs that require adequate infrastructure, workplace, etc., do not require a documentary reference, but should be provided if available, such as ORG 1.6.1, FLT 1.5.1, DSP 1.5.1, MNT 1.4.1, CAB 1.4.1, GRH 1.4.1 and CGO 1.4.1. In such cases it should be stated in the audit checklist or CR narrative: *No document reference required in accordance with the IAH.* **(b)** ISARPs which have a nonconformity because there is no documentation available.
	8	Documentary references are not necessarily required to be listed individually for each sub-requirement. However, all requirements (including sub-requirements) of the ISARP must be traceable from the documentary reference(s) recorded for the ISARP.
	9	The references for documents or manuals must include an edition or revision number, and/or a date of issue, or other means of recording traceability of the information.

10	When an ISARP is applicable to multiple fleets, then there must be a document reference applicable to each of the fleets utilized by the operator. The document references must be specific to each fleet, or may be an overarching document reference that covers multiple fleets and is traceable to all fleets.
11	Either the full document name, abbreviation or acronym listed in the Document Reference must be recorded, followed by the sub-reference (chapter, section, etc.), as applicable to the ISARP specification to ensure there is no ambiguity for traceability.
12	Document references must be provided for controlled manuals, procedures and policies, as per the ISARP provision. Supplementary documents such as meeting minutes, bulletins, records, plans, checklists, etc., generally cannot be used as documentation references unless those documents fulfill all the document control requirements.
13	Documents of a temporary or transitory nature, or records, e.g. letters, email, memos, flyers, posters, MS PowerPoint presentations, are not acceptable as sources of controlled documentation, unless the information has been reproduced and included in the content of a controlled document, excluding the ISARPs related to the Aircraft Systems and Equipment tables.
14	If the ISARP covers a broad range of procedures and there are documentary references from the **majority** of the sections of a manual, a generalized reference may be used, i.e. a phrase such as “GOM – complete document” or “OMA – all sections”.

4.2.4 Implemented

To determine conformity with ISARPs as *implemented*, an auditor must be able to determine that the requirements as specified in the applicable IOSA specifications have been established, activated, integrated, incorporated, deployed, installed, maintained and/or made available, as part of the operational system, see ISM Introduction Section 7, using either of the following means:

(a) as an active and integral part of the operator's organization or operations, or;

(b) as a contracted or outsourced operational function. **See 4.5.2**, Assessment of Outsourced Functions.

When assessing a specific ISARP, the Auditor must make a systemic assessment taking into consideration the systemic applicability as stated in **4.1.4 c**. Determination of a nonconformity for the ISARP is based on systemic nonconformity.

4.2.5 Assessing and Recording Implemented

The following table provides general procedures in assessing if the requirements have been implemented, some conditions and limitations that must be followed, and the elements that are needed in recording the assessment.

1	In assessing implementation the auditor should be familiar with the content of the operator's documentation.
2	Generally, the requirement(s) of the provision(s) must be effectively implemented in a manner consistent with the way the requirement is documented, excluding occasions when a requirement may be effectively implemented but not adequately documented. See 4.2.14.
3	The assessment of implemented is based on auditor judgement, established through observation, interview and reviews of records (among other audit techniques). Evidence (see section **4.3**), must then be identified to confirm that the specification(s) is/are being used on a day-to-day basis by the personnel concerned, in accordance with the documented requirement.

4	Normally, the assessment of implementation should be conducted following the assessment that the requirement(s) is/are documented. However, there are occasions where evidence is collected at a later stage, due to a number of circumstance, such as being reviewed during the conduct of the Mandatory Observations, sampling during multiple ISARPs (e.g. training records), or during the combined assessment of linked ISARPs. When this occurs the auditor must have a method/process (such as using an aide memoir) to ensure that the assessment of implementation is not missed, particularly when there are many ISARPs treated this way. This is generally done by leaving the ISARP open, or un-assessed; the marking of the ISARP as assessed is not acceptable.
5	The provision(s) must be subject to monitoring to ensure desired outcomes are achieved.
6	The Auditor Actions (see 4.4.1) provide specific information on the actions that would be conventionally used to confirm implementation for that ISARP. If local circumstances result in different actions being needed to confirm implementation, these actions should be recorded under “Other Actions”.
7	Mandatory Observations (see 4.6) provide activities that would contribute in the assessment to confirm implementation for that ISARP.

4.2.6 ISARPs that are Not Applicable

△ Before any standard or recommended practice is assessed as documented and implemented, the auditor must first make a determination if the ISARP is applicable to the operator, see **4.1.4**.

As referenced from the ISM Introduction Section 4, Systemic Applicability, “When making a determination as to the applicability of individual ISARPs, it is important to take into account operations (relevant to the individual standard or recommended practice) that are conducted within stations and locations throughout the operator's network”.

When a specific IOSA Standard or Recommended Practice is determined to be not applicable, it is not audited and is recorded as N/A. Every N/A assessment must have an explanation of the reason why the ISARP was assessed as N/A.

An incorrect assessment or use of N/A means a Standard or Recommended Practice that was within the audit scope, has not been audited; therefore the audit is technically incomplete. This small and easily avoidable error can have significant follow-on effect in that the requirement would need to be re-audited, including the risk of the AO having to return to the operator to complete the assessment.

Functions currently outsourced cannot be recorded as N/A, but must be audited through the operator's oversight program of outsourced functions. An IOSA Standard or Recommended Practice can only be recorded as N/A when it has been confirmed that the specifications do not apply to the operator anywhere within its organization or throughout its operational system.

4.2.7 Assessment and Recording of Not Applicable

In the process of assessing the ISARP to determine if it is applicable or not, the following must be considered:

4.2.7.1 Conditions for N/A Assessments

1	An N/A assessment can only be used if the process, function, equipment requirement, etc., is **completely** inactive, or does not apply to any part of the operator's system.
2	Descriptions for N/A assessments must be clear, complete and not contradict other assessments.
3	Sub-specifications are an integral part of overall IOSA specifications and are grouped together for ease of auditing and to reduce ISARP totals. Sub-specifications not applicable (usually referred to as **mini N/As**) to the operator must be independently assessed as N/A, irrespective of whether the ISARP is in conformity or not.
4	An N/A assessment cannot be used for active outsourced functions; verification of adequate oversight must be checked.
5	N/A assessments are not required when: **(a)** a function is listed within a sentence; **(b)** a sub-specification is contained in a Table; or **(c)** a sub-specification is separated by an 'or'.
6	The entire CGO sections is presented with a "conditional" statement, i.e. they will only be applicable if the operator carries cargo. If the operator does not carry any cargo, this section of the IOSA checklist does not have to be audited.

Once an assessment of N/A is made for the ISARP, it needs to be suitably recorded. The following table provides information on what is required in recording N/A assessments.

4.2.7.2 Recording of N/A Assessments

1	All ISARPs and ISARP sub-specifications assessed as N/A must contain a clear explanation in the narrative for the reason that the process, function, equipment, requirement, etc., is not active or applicable, to justify the exclusion of the ISARP or sub-provisions from the audit result. Documentary references must be included if applicable.
2	Standard phrases are acceptable and the next table provides recommendations and examples of phrases that could be used.
	The explanation justifying the assessment of N/A must be as specific as possible, where possible stating the reason it is N/A, not simply that the operator does not perform that function. For example, state that the operator is not authorized to perform the function in the explanation, rather than statements such as "not operating all cargo fleets", or "not conducting RVSM operations", which could be temporary in nature.
3	The Audit Software Interlinked and Repeated ISARP reports must be used, ensure that all N/A assessments across all disciplines have been harmonized and there are no contradictory assessments for common operational functions, either within a discipline or across multiple disciplines.

△

4	If a specification is not applicable to the operator, but it has been documented and implemented by the operator, the assessment will be N/A, but the additional information can be recorded in the Comments to give due credit to the operator. ***Example: Auditing of the external service providers*** *ABC Airlines does not use service providers for operational control, but has fully documented the process, should service providers be required.*
5	If a function is inactive, or not yet operational, but the operator has documented the required procedures (in preparation for the function being required or becoming active), the assessment will be N/A, but the additional information can be recorded in the narrative to give due credit to the operator. Meanwhile, it also helps the audit report reader to understand the situation better in case the operator activates the operation in future. ***Example: RVSM operations*** *ABC Airlines is not yet authorized for RVSM operations, but has implemented all maintenance requirements and completed the required training for all crews and staff.*

△ When an assessment of Not Applicable has been made, a statement is made in the comments for the ISARP; the following table provides some guidance on the phrases that should to be used.

4.2.7.3 Recommended Phrases for Repetitive N/A Assessments

The phrases tabled below are recommended for groups of ISARPs which are assessed as N/A:

□ The example below is in present tense but for N/A items, it can be past or present tense.

Operators not carrying cargo (and/or DG) on passenger fleets.	The Operator (or ABC) has a documented policy of not carrying cargo (and/or DG) on passenger fleets.
Operators permitted to carry DG but restricting themselves not to do so	Although the Operator is authorized to carry DG, it has restricted itself from doing so.
Operators not operating all cargo aircraft.	The Operator is not authorized to operate all cargo aircraft.
Operators not operating passenger fleets.	The Operator is not authorized to conduct passenger flights.
MNPS	The Operator is not authorized to operate in MNPS airspace.
EDTO	The Operator is not authorized to conduct EDTO.
Carriage of Weapons by law enforcement officers and other authorized persons acting in the performance of their duties.	The Operator (or the Authority, as the case may be) does not approve the carriage of weapons by law enforcement officers and other authorized persons acting in the performance of their duties.
LVPs	The Operator is not authorized to conduct Low Visibility ...(insert as appropriate: Takeoffs/Approaches/Operations).
Electronic Documentation Systems	The Operator does not utilize an electronic system for the management and control of (e.g. cabin operations), (documentation/records).
FOOs	The Operator does not utilize FOOs.
FOAs	The Operator does not utilize FOAs.
Re-dispatch operations	The Operator is not authorized to conduct planned flight re-dispatch operations.

Propeller driven aircraft operations	The Operator does not utilize propeller driven aircraft.
Aircraft with three or more engines.	The Operator does not utilize aircraft with three or more engines.
Data Link	The Operator does not utilize data link communications.
Using external service providers	The Operator does not use service providers for ....

☐ ***Note:***

In the absence of the regulator issued Operations Specification, see 2.4.1, the word "authorized" should be replaced by "approved".

4.2.8 Systemic Assessment

When auditing an individual ISARP, auditors must make an overall or systemic assessment of operations (relevant to the individual Standard or Recommended Practice) that are conducted in the operator's system. This implies all locations, all stations, across all fleets, departments and operational functions, both within and throughout the operator's organization.

The result of auditing should represent the operator's overall conformity or non-conformity with the IOSA provision across its entire system. The operator does not have to perform audits of all station in it's network. The operator would typically monitor the conformity with the ISARPs in the whole network and collect necessary information to assess the relevant ISARPs. The means and metrics for such monitoring must be established by the operator. The assessment of one single ISARP represents the conformity status of all applicable stations, processes, fleets, etc.. This will typically include a combination of primary auditing (the home base) and the checking of audits or other methods of monitoring (oversight) of the other stations in the network.

Example

△ When assessing the operator's de-/anti-icing program, the auditor must gather evidence that shows that the de-/anti-icing program is implemented, not only at the home station (if applicable), but at all applicable locations where flights might be operated (including locations where de-/anti-icing operations are conducted by external service providers).

△ The operator does not have to audit each location, but will have, through its monitoring processes, a means of gathering evidence of implementation (e.g. inspections, evaluation questionnaires, Service Level Agreements and other measurables means). If evidence indicates the de-/anti-icing program is, in fact, implemented at all applicable locations throughout the operator's system, then the operator is in conformity with the IOSA provision.

Example

GRH 2.1.1 The operator shall have a process to ensure personnel who perform operational duties in functions within the scope of ground handling operations for the Operator, to include personnel of external service providers, complete:

(i) Initial training prior to being assigned to perform such operational duties;

(ii) Recurrent training on a frequency in accordance with requirements of the regulatory authority but not less than once during every 36-month period, except for recurrent training in dangerous goods as specified in **GRH 2.2.1** or **GRH 2.2.2 (GM)**.

The operator will need to assess:

(a) That ground handling personnel with operational duties at the home base and other locations throughout the system have all received 1). Initial training; 2). Recurrent training, once in every 36-month period;

(b) If ground handling operations have been contracted to external service providers; that the assigned ground handling personnel used at the home base and other locations throughout the system have all received: 1). Initial training; 2). Recurrent training, once in every 36-month period;

(c) The operator does not need to audit all stations and all service providers in the network. However, an audit of the overall conformity with **GRH 2.1.1** has to be performed. The conformity status with individual stations or external service providers can be determined through monitoring activities, inspections, surveys and other means.

(d) The operator would then complete the CR with a summary of the systemic assessment of the ISARP based on the results of all methods used to assess the stations, locations and service providers.

4.2.9 Parallel Conformity Option (PCO)

A Parallel Conformity Option (PCO) is included in certain ISARPs, annotated by the **[PCO]** symbol, as an optional means for an operator to be in conformity with the standard. A quick reference table of the PCO ISARPs is listed in Section 4 of the IAH Interlinked and Repeated ISARPs.

PCOs are introduced to provide an optional means for the operator to be in conformity with specific technical or operational IOSA provision(s) that contains a basic operational specification which, due to technical, logistical or other factors, has been determined by the IOSA Technical Group(s) to be generally not achievable by the industry.

Specific ISARPs have been designated as Parallel Conformity Options (PCO) and the primary operational specification(s) is followed by an optional means of conformity with an expiry date. The options may be separated by the words **"or", "either", "one or more",** or **"any one of the following"** to indicate the alternate, additional or parallel option(s).

The auditor must assess which option applies, whether the operator conforms with the primary IOSA specification or with the optional means of conformity, the PCO. Once it has been determined which option(s) is applicable, then the requirements are audited in the conventional manner of documented and implemented with references and supporting evidence. The other optional sub-requirements that are not applicable can be ignored, without the need to record an N/A.

ISARPs designated as PCOs are identified by a Note at the end of the ISARP text which includes the PCO expiration date, for example:

(Note: Item ii) is a Parallel Conformity Option for item i), in effect until 31 August 2020.)

If the operator is assessed as meeting the **optional** means of conformity (PCO), insert the standard phrase below and, if required, state the PCO option chosen, following the conventional documentary reference(s) and any narrative response.

"The Operator (or ABC) is in conformity with the Parallel Conformity provision."

4.2.10 ISARPs with Multiple Selectable Provisions

△ There are a group of standards which offer a choice of provisions to achieve conformity, to allow for differences in operator's operating methods, experience requirements, technical specifications, etc.

ISARPs containing multiple selectable provisions, are normally separated by an 'or', or the option will reside within the main text of the standard.

△ In assessing the conformity of the ISARP, it is not necessary to:

(a) state which of the options was audited;

△ **(b)** record an mini N/A assessment for the sub-provisions which were not assessed (only one option can be assessed unless it is permitted in the ISARP).

Note:

If the ISARP has a sub-provision that has a conditional clause, for example "If the operator utilizes ..." this may be assessed as a mini N/A for the sub-provision, as per the section Assessment and Recording of Not Applicable, see ***4.2.7****.*

For recording a nonconformity, the description of evidence for a Finding must clearly indicate which of the selectable provisions was assessed and resulted in the nonconformity.

4.2.11 Findings and Observations

△ A determination of conformity or non-conformity must always be based on the analysis of appropriate factual or objective evidence collected by the auditors. If the nonconformity is due to a deficiency in documentation, then the assessment is **'Not Documented'**. If the nonconformity is due to the requirements not being implemented in practice, then the assessment is **'Not Implemented'**. The final assessment for a nonconformity may be **'Not Documented Not Implemented'**, **'Implemented, Not Document'**, **See 4.2.14** or **'Documented, Not Implemented'**.

A nonconformity with a standard results in a Finding; a nonconformity with a Recommended Practice results in an Observation.

A Finding or Observation will be generated only when the auditor has not been able to obtain the required objective and factual evidence needed to assess conformity with the ISARP. All factual evidence that supports a determination of nonconformity must be recorded on the IOSA Checklist.

Before being finalized, evidence or lack of evidence leading to each Finding and Observation must have been discussed and agreed upon by the Audit Team. Ideally, all Audit Team members should have an awareness of the Findings and Observations prior to the Closing Meeting.

4.2.12 Methods of Recording Findings and Observations

Descriptions of evidence for nonconformities must be factual, clear and complete, to ensure:

(a) there will be a clear understanding by the operator of the nonconformity and the required corrective actions;

(b) there will be the same clear understanding by the AO of the type of corrective actions which will be appropriate to address the original evidence and close the nonconformity (the auditor who originally recorded the nonconformity is often not involved in the CAR closing process).

It is essential that **all** elements of the nonconformity are described. For example, if a documentation deficiency affects the implementation of the provision, the description of evidence must contain sufficient detail on both the documentation and the implementation deficiencies, to ensure a clear understanding that two types of corrective actions will be needed to correct each deficiency. Auditors can test the clarity and completeness of their evidence descriptions by stepping back and looking at the description though the eyes of the Auditee – is it clear what type and extent of corrective actions will be needed?

Broad generalization using words such as *"incompletely", "insufficiently", "not fully*", etc., do not provide the detail needed to initiate the appropriate corrective actions and hence, must not be used.

First person or personal terms such as: *"I confirmed that", "we consider*", *"we are of the opinion that*" are subjective and must not be used for factual evidence.

Information gained from **one interview alone will generally be insufficient** to substantiate and verify evidence of implementation; such an assessment has to be supported by other sources of evidence.

For isolated cases when an interview is the **only** source of evidence available for a nonconformity, this must be stated and all relevant actions and documentary references which were presented and/or described in the interview must be included and/or referenced in the description of evidence.

Note:

A large percentage of repetitive QC problems originate from poor descriptions of evidence for nonconformities. This results in the operator not providing appropriate corrective actions, as well as the significant risk that an AO may accept corrective actions which do not correct the nonconformity.

The following examples are presented as typical and acceptable narratives.

ORG 1.3.2** The Operator shall have a process for the delegation of duties within the management system that ensures managerial continuity is maintained when operational managers, including nominated post holders, if applicable, are absent from the workplace.* ***(GM) ►

Documented not implemented

***Narrative:** Most managerial posts have published deputies in accordance with their procedure, but deputies have not been nominated and published for the Head of Cabin Services and the Crew Training Manager positions.*

***Document Reference:** OMA 2.2.1*

FLT 1.10.2 *The Operator shall have an audit planning process and sufficient resources to ensure audits of flight operations functions are:*

(i) scheduled at intervals that meet management system requirements;

(ii) completed within a specified time period. (GM)

Documented not implemented

Narrative: *The scheduled audit of Flight Operations training records, as specified on the annual Audit Plan, had not taken place within the specified time frame.*

Document Reference: *CTM 3.5.*

ORG 3.4.2 *The Operator shall appoint a manager with appropriate qualifications, authority and independence that is responsible for:*

(i) The performance of the quality assurance program;

(ii) Ensuring communication and coordination with operational managers in the management of operational risk;

□ *(iii) Dissemination of information to management and non-management operational personnel as appropriate to ensure an organizational awareness of relevant quality assurance issues and results.*

Implemented, not documented

△ ***Narrative:*** *Although the operator had appointed a manager with appropriate qualifications, authority and independence, who was responsible for the performance of the QA program, ensuring communication and coordination with operational managers in the management of operational risk and disseminating the information to management and non-management operational personnel to ensure an organizational awareness of relevant quality assurance issues and results, there was no documentation to ensure consistency in such appointments.*

Document Reference: *Nil*

CGO 1.6.1 *If the Operator transports revenue or non-revenue cargo, the Operator shall have an Operations Manual (OM), which may be issued in separate parts, that contains the operational policies, processes, procedures and other information necessary to ensure compliance with applicable regulations, laws, rules and standards of the Operator. The content of the OM shall contain standards and guidance that addresses the acceptance, handling, loading, securing and transporting of cargo as specified in Table 7.1. (GM)*

Implemented, not documented

Narrative: *The Operator had implemented policies, processes and procedures to ensure compliance with applicable regulations, laws, rules and standards, but the documentation was contained in a loose-leaf binder that was not controlled.*

Document Reference: *None*

△

FLT 3.11.59 *The Operator shall have a stabilized approach policy with associated guidance, criteria and procedures to ensure the conduct of stabilized approaches. Such policy shall specify:*

(i) A minimum height for stabilization not less than 1000 feet AAL for approaches in IMC or not less than 500 ft. AAL for approaches in IMC as designated by the operator and/or State where a lower stabilization height is operationally required;

(ii) A minimum height for stabilization not less than 500 feet AAL for approaches in VMC;

(iii) Aircraft configuration requirements specific to each aircraft type (landing gear, wing flaps, speedbrakes);

(iv) Speed and thrust limitations;

(v) Vertical speed limitations;

(vi) Acceptable vertical and lateral displacement from the normal approach path. ***(GM)***

Not documented not implemented

Narrative: *Sub-provision i): The published minimum height for ABC Airlines for stabilisation in IMC is 800 feet AAL, which is below the ISARP AAL requirement.*

Sub-provision v): Vertical speed limitations are not defined or implemented.

Document Reference: *OMA 8.15*

⊗

4.2.13 The Use of ISARP Text for Descriptions of Evidence

The ISARP text shall not be repeated verbatim in the narrative of the audit checklist or CR, as:

(a) ISARP text is structured as a standard, not as evidence, and is not written in the appropriate tense.

(b) Any phrases or technical terms used must be structured as specific descriptions of the evidence identified that resulted in the assessment of the nonconformity. For example, phrases such as “as applicable”, “to include”, “as a minimum”, etc., cannot be used.

Note:

It is acknowledged that parts of the text, e.g. technical phrases and descriptions, can often be used for descriptions of evidence, but the text has to be specifically restructured.

4.2.14 Implemented, Not Documented Assessments

The principles of the IOSA program are based on the linked assessment of *documented* and *implemented*. This principled approach must be followed at all times, however in some circumstances an assessment of **Implemented, not documented** may be the most suitable assessment, some examples include, but are not limited to the following:

(a) the documentation may be slightly deficient to meet the intent of the ISARP, however the requirements of the ISARP are fully implemented;

(b) the process/procedure may be documented, however lacking detail in comparison to what has been implemented, which meets the requirements of the ISARP;

(c) the ISARP requirement is documented in an uncontrolled document; and

(d) practically the requirement is implemented, however not documented.

An auditor's judgement must be exercised to determine if the assessment of **Implemented, not documented** is the most suitable assessment for the circumstances, and supported by the evidence presented. Caution must be exercised in the use of this assessment, and should not be used excessively or as a default option.

Implemented, not documented assessments may be difficult or complex to close, and will include an additional step to ensure the corrective action to document the requirement does not compromise the original assessment of *implemented*. If the corrective action to document the requirement does impact or change the *implemented* situation in the original assessment, then a complete review of the corrective action as *documented* and *implemented* will be required (and may require a return visit) to reassess if it is indeed implemented as documented.

In the cases where the corrective action to document the requirement impacts or changes the original *implemented* assessment, and if this is anticipated in advance, the assessment must be **Not Documented, Not Implemented**. These assessments will be scrutinized to ensure appropriate use.

△ Due to the unique nature of an **Implemented, not documented** assessment, the process for raising and closing CARs in **2.8** must be complemented with the following procedure in the table below.

Procedure for a *Implemented, not documented* Assessment	
Narrative:	
1	The narrative must contain a statement that clearly reflects the assessment, i.e. '... (the requirement) ... *is not documented, however the Operator has implemented* ... (statement based on the evidence of what has been implemented) ...'. ***Note:*** *The statement in the narrative must be of sufficient detail to be able to determine during the Final Action Taken (FAT) review stage, if the corrective action for the documented requirement has impacted or changed the basis of the original 'implemented' assessment.*
2	The assessment of **Implemented, not documented** must be supported by the evidence obtained.
3	If there is any doubt, uncertainty or insufficient evidence to support an **Implemented, not documented** assessment, then the assessment should be **Not Documented, Not Implemented**.
Corrective Action Plan (CAP):	
4	For an **Implemented, not documented** assessment the CAP is only required to address the root causes and deficiencies associated with the assessment of Not Documented.
5	If it has been identified during the determination of the CAP, that the changes and actions required may impact on the original assessment of *implemented*, then this must be stated in the CAP.
Final Action Taken (FAT):	
6	For an **Implemented, not documented** assessment the FAT is only required to address the deficiency associated with the assessment of Not Documented as proposed in the Final Action field.
7	In some cases the operator, in determining and carrying out the FAT, may deviate or include further corrective actions that impact on the original assessment of *implemented*. When this occurs evidence and actions taken must include those related to implementation in addition to the evidence and action to address the not documented assessment. A statement must be included in the FAT.

Final Action Taken (FAT)/Verification of Corrective Action:	
8	When reviewing the FAT, in addition to the requirements in **2.8.4**, the auditor must assess if the corrective action(s) for the *not documented* assessment has impacted on the original *implemented* assessment.
9	**FAT that does NOT impact the original assessment of *implemented*:** In addition to line 4, it must be stated in the 'Final Review and Acceptance' Verification of Corrective Action field that the corrective actions did not impact/change the original assessment of *implemented*. In this case, the verification of implementation is limited to ensuring the document has been disseminated etc.
10	**FAT that does impact the original assessment of *implemented*:** If the original assessment of *implemented* has been impacted or changed by the FAT, then the FAT must include actions to address both *documented* and *implemented*. It must be stated in the Final Review and Acceptance Verification of Corrective Action field that the corrective actions taken have impacted on the original assessment of *implemented* with an explanation of the situation and the nature of the impact/change.

4.2.15 Repeated ISARPs

There are a number of ORG ISARPs which mainly address SMS and management and control, which are repeated as linking ISARPs in the other seven disciplines, as listed in **IAH Interlinked and Repeated ISARPs**, Tables 2 and 4. There are two groups of these repeated ISARPs, which are referred to as:

(a) ORG SMS repeat ISARPs, in Table 2, which are repeated in all other disciplines (except SEC); and

(b) ORG non-SMS repeat ISARPs, in Table 4, which are repeated in one or more of the other disciplines.

Repeated ORG ISARPs (both SMS and non-SMS) are identified in the ORG ISARP the text is followed by a "►", or a ">" in the ISM, CR or Audit Software, facing towards the right, indicating that the ISARP is repeated in other ISM Section(s). The linking ISARPs in the other disciplines have the triangle "◄", or arrow "<" in the ISM, CR or Audit Software, facing towards the left, indicating that it has been repeated from the ORG Section.

Example of an ORG Standard and Repeated CAB Standard

ORG 1.3.2 *The Operator shall have a process for the delegation of duties within the management system that ensures managerial continuity is maintained when operational managers, including nominated post holders, if applicable, are absent from the workplace.* ***(GM)*** ►

CAB 1.2.2 *The Operator shall have a process for the delegation of duties within the cabin operations management system that ensures managerial continuity is maintained when operational managers, including post holders, if applicable, are absent from the workplace.* ***(GM)*** ◄

For ORG ISARPs which are repeated (SMS and non-SMS), the ORG provision must be assessed *in conjunction with* the repeated provisions in the other ISM sections.

Conformity with the ORG provision is determined by a combination of the results of:

(a) The assessment of the individual ORG provision; and

(b) The assessments of the repetitive provisions in the other ISM sections.

The assessment for the ORG provision will represent the overall level of conformity for each group of repeated provisions, adding value to the audit result by demonstrating a conformity throughout the organization.

	Audit Procedure for Repeated Provisions(►)(◄)	
△	1	The ORG auditor must coordinate with the FLT, DSP, MNT, CAB, GRH, CGO and SEC auditors on the completion of their independent assessments for the linked provisions in **Table 2 and 4 of the IAH Interlinked and Repeated ISARPs.** In coordinating the assessments of the linked provisions and the ORG provisions, it is not practical that they be assessed concurrently nor is there any requirement for either to be assessed first. The ORG auditor must determine the best method for the linked assessments and the overall ORG assessment. There are many options available to the ORG auditor in coordinating the assessments: **(a)** The ORG assessment may be assessed and remain open until the remaining linked assessments are complete, and then revisit the ORG provision to finalize the assessment; **(b)** The ORG assessment is assessed after all the linked assessments are complete; or △ **(c)** The ORG and repeated provisions are assessed independently followed by the generation of the audit software report on the interlinked and repeated ISARPs. It is important to highlight that the auditors in various discipline shall conduct their individual and independent assessment. Any discrepancies identified by the report will require the auditors to revisit the ORG and associated ISARP assessments, and if needed, raise nonconformities.
	2	Refer to **IAH Interlinked and Repeated ISARPs, Table 2 and 4** before finalizing each ORG assessment, if not already done, extract the audit software report on interlinked and repeated ISARPs to check for discrepancies.
	3	**For Repeated SMS Provisions:** For the final assessment of the ORG SMS provisions in **Table 2 of the IAH Interlinked and Repeated ISARPs**, auditors must take into account the assessments at the corporate level and the corresponding repeated provisions. To be in conformity with a repeated SMS ORG provision, auditors must determine that **ALL** repeated SMS ORG ISARPs in all other ISM sections are in conformity. If there is a nonconformity in any of the repeated provisions of the other ISM sections, the associated SMS ORG provision must be assessed as a nonconformity. A nonconformity may be assessed for an SMS ORG provision, if it has been determined that there is a deficiency at the corporate level despite all other ISM sections being in conformity. ***Note:*** *If there is a nonconformity for any of the SMS provisions, ORG 1.1.10 will automatically be a nonconformity, see **4.8**.* ***Example: assessment of repeated SMS ORG Standard*** ***ORG 3.1.3** is an SMS ORG standard that specifies an organization-wide safety reporting system and is repeated in all other ISM sections (except SEC).* ***(a)** The Operator is in conformity with **ORG 3.1.3** only when it has been determined through auditing that there is conformity with **ORG 3.1.3** at the corporate level and also conformity with the repeated provisions in all operational disciplines.* ***(b)** The Operator is not in conformity with **ORG 3.1.3** when it has been determined through auditing that there is a Finding for any reason against the repeated provision in any other operational discipline.*

4	**For Repeated Non-SMS Provisions:** For the final assessment of the ORG non-SMS provisions, stated in **Table 4 of the IAH Interlinked and Repeated ISARPs**, auditors must determine that there is *general overall conformity* with the repeated ORG provisions in the other ISM sections, taking into account the assessments at the corporate level and the corresponding repeated provisions. Based on complexity, severity, significance and systemic deficiency, the auditor must make a judgement of the nonconformities in the corresponding disciplines to determine if they are significant to support a nonconformity in the ORG provision. If there were only minor nonconformities in one or two of the corresponding disciplines which did not affect the functionality and implementation of the overall system, the ORG provision could be assessed in conformity. A nonconformity should be assessed for a non-SMS ORG provision, if it has been determined that: **(a)** there are multiple nonconformities against the repeated ORG provision in other ISM sections that significantly affects the overall functionality or implementation of the system; or **(b)** there is a deficiency at the corporate level despite all other ISM sections being in conformity. ***Example: assessment of repeated non-SMS ORG standard*** ***ORG 1.3.2*** *is a non-SMS ORG standard that specifies delegation of duties (to cover the absence of personnel) and is repeated in other ISM sections.* ***(a)*** *The Operator is in conformity with* ***ORG 1.3.2*** *when it has been determined through auditing that there is conformity with* ***ORG 1.3.2*** *at the corporate level, and:* ***(i)*** *There are no Findings against the repeated provision in any other operational discipline, or:* ***(ii)*** *There are one or more Finding(s) in the repeated provisions in other discipline(s), but the Findings are minor in nature and do not significantly affect the functionality or implementation of delegation of duties.* ***(b)*** *The Operator is not in conformity with* ***ORG 1.3.2*** *when it has been determined through auditing that the repeated ORG provision is not implemented in other discipline(s), and that such a non-conformance would have a significant effect on overall system implementation.*
5	**'... throughout the organization ...' Provisions:** Some provisions specify implementation **'... throughout the organization ...'**. To finalize the assessment for each of these provisions, the ORG Auditor must evaluate the level of implementation within and between all departments or functional areas **throughout the organization**. In the assessment of conformity, auditors must determine that there is *general overall conformity* **throughout the organization** with the relevant provision. Based on complexity, severity, significance and systemic deficiency, the auditor must make a judgement of the deficiencies identified **throughout the organization** to determine if they are significant to support a nonconformity in the relevant provision. If there was only a one-off or minor deficiencies which did not affect the functionality and implementation of the requirement(s), the relevant provision could be assessed in conformity. A nonconformity should be assessed for the relevant provision, if it has been determined that there are multiple deficiencies across the organization that significantly affects the overall functionality or implementation of the requirement(s).

4.2.16 Interlinked ISARPs

There are many ISARPs in the different disciplines which have the same or related specifications. These interlinked ISARPs are tabled in section 3 of the **IAH Interlinked and Repeated ISARPs**, which must be used by auditors to harmonize assessments for similar or related specifications within a discipline and across multiple different disciplines. The tables have direct primary, associated and reverse links.

As an example, there are 70+ ISARPs in ORG, FLT, DSP, CAB, GRH and CGO which have either a direct primary, associated or reverse requirements relating to Dangerous Goods.

The interlink tables and/or audit software report on interlinked and repeated ISARPs, must be used:

△ **(a)** to determine applicability, for example, if an operator transports dangerous goods as cargo, the ISARPs in ORG, FLT, DSP, CAB, GRH and CGO sections that address dangerous goods are all applicable and must all be audited (unless stated otherwise);

(b) for harmonizing the assessments (including N/A assessments) of the linked ISARPs across all disciplines, to ensure there are no contradictory assessments;

(c) to ensure completeness of assessments.

Auditors must establish the most appropriate method of harmonizing and ensuring completeness of the assessments for the linked ISARPs across all disciplines.

The repeated and interlinked ISARP report from the audit software as a three letter coded method of stating the ISARP assessment. The letters are either a 'Y' for Yes or 'N' for No. The three letters of the code are:

(a) First Letter is if the ISARP was assessed in conformity – Yes/No;

(b) Second Letter is if it the ISARP was assessed as Documented – Yes/No; and

(c) Third Letter is if the ISARP was assessed as Implemented – Yes/No.

Best Practice

The operator should have published processes that provide for the identification of all interlinked ISARPs and define the coordination necessary to ensure there is consistent applicability of interlinked ISARPs in the internal audit process.

4.2.17 Notifying the Auditee

It is important that the Auditee (operator or internal Auditee) be notified, as soon as is practical, whenever factual evidence has been discovered that indicates a potential Finding or Observation.

Such notification allows the auditor to discuss the evidence with the Auditee, to determine correct interpretation of the factual evidence and achieve mutual agreement that the evidence does support a Finding or Observation.

Mutual understanding and agreement between the auditee and auditor is important, not only to facilitate a harmonious Closing Meeting, but more importantly, to ensure an understanding of the approach on the type of corrective action(s) to be developed and implemented.

If the Auditee is in disagreement with factual evidence, the auditor must keep an open mind when the Auditee presents substantive rationale that could indicate that the evidence is not applicable and/or inaccurate. While the auditor makes the final decision, the opportunity should be given to the Auditee to present a different interpretation of the evidence or a different perspective or point of view on the assessment of conformity/nonconformity.

Sharing this information and providing an understanding of the interpretation of the ISARP supports the operator's internal auditing for the compilation of their subsequent Conformance Report.

4.2.18 Auditee Influence

It is not uncommon for an Auditee (directly or through its representatives) to attempt to exert influence on an auditor in order to avoid a Finding or Observation. Auditors must be prepared to recognize this type of behaviour and address it when it occurs.

When an Auditee is unduly attempting to influence Audit conclusions, the best strategy for the auditor is to:

(a) maintain a self-confident and professional bearing at all times;

(b) ensure solid factual evidence supports all Findings and Observations;

(c) be tactful and objective in communicating with representatives of the Auditee; and

(d) be open minded and flexible, but also honest and firm in convictions.

Immediately report any blatant and persistent attempts to challenge an assessment to the Lead Auditor. Based on the Lead Auditor's assessment and in accordance with **IPM Section 8.9**, the audit may be terminated.

Auditees may exert influence on the conduct of the audit by delaying the progress of the audit; the effect of this is that the audit and individual assessments of the ISARPs are rushed. The rushed assessments may not be an accurate or fair assessment of the ISARPs. Auditors must be vigilant to ensure that the audit conduct is not unduly delayed by the Auditee. If ISARPs remain unassessed due to delays, then any open ISARPs would be recorded as nonconformities.

4.3 Audit Evidence

4.3.1 Evidence

The auditor needs to secure sufficient factual or objective evidence, derived from all available sources of evidence, information, documentation and activities assessed during an Audit, to determine that the Auditee is in conformity with the ISARP or not. Conversely, conformity or non-conformity must never be based on subjective evidence or opinion.

The Auditor Actions (AAs), are customized for each ISARP, and provide the following:

(a) guidance to auditors for the actions to be taken to confirm implementation;

(b) a record of the actions taken to confirm implementation; and

(c) a means of standardizing the assessment of implementation.

Factual evidence is gathered from a number of sources as a result of various activities undertaken by an auditor during the course of an Audit, derived from the following activities:

(a) identifying and assessing documentation;

(b) interviewing personnel;

(c) observing facilities, equipment and other physical resources;

(d) observing the conduct of operational activities and processes;

(e) observing implementation of IOSA provisions;

(f) examining data collected from day-to-day operations (e.g. flight data analysis, quality control inspections); and

(g) examining records (accident report, performance reports, supplier evaluation, maintenance, training, checking, inspections, audits, agendas, minutes, action items).

Note:

Auditor Actions (see 4.4 below) are generally based on these types of activities for evidence collection.

The usefulness of evidence depends on the source; and not all evidence is objective or factual. In particular, auditors must exercise healthy scepticism and professional judgment when evaluating information derived from:

(a) individuals that might be operationally uninformed, misinformed or not fully aware of all audit requirements;

(b) representatives of the Auditee who may be attempting to influence the objectivity of the auditor; and/or

(c) sources that could have negative intentions designed specifically to mislead, hinder or prejudice the auditor.

An initial determination of implementation may not always be easily possible. In such cases, an auditor may need to collect sufficient evidence from multiple sources to confirm that a provision has been implemented by the Auditee.

△ In determining conformity, the sampled evidence must be corroborated with other sources of objective evidence to gain certainty for the auditor to exercise 'Auditor Judgement' in making the final assessment. A single sample is not sufficient to support an assessment of conformity or nonconformity. If the auditor is not certain about an assessment, further evidence must be collected and corroborated to gain that certainty. However, in some cases where the operator recently commenced the operations (e.g. Dangerous Goods Approval and Carriage of Live Animals), there may not be many records available for sampling and auditor judgement needs to be applied. Also see 4.1.4 Dormant Operations.

The completion of some training, especially for flight crew, may be split over a three year period; part of which may have been examined during the previous audit. However, in order to assess that the required training has been completed, the auditor must ensure that the depth of the examination of the training programs and training records matches, at the very least, the training cycle of the operator.

> ***Example: Training Cycle***
>
> *If an operator had a training cycle of 2013-2015 and another one for 2016-2018, then, during an audit in 2017, the auditor may need to examine the training programs and the training records commencing 2013, in order to verify that the required syllabi was covered during the complete program cycle.*

4.3.2 Sampling of Evidence

Assessment of selected samples is a common component of evidence collection in the audit process to ensure the requirements of a standard or recommended practice (or corrective action taken) are implemented. The type of items that are sampled will be dictated by the exact requirements in the standard or recommended practice that is being assessed (e.g. records, data, reports, documents, parts, aircraft).

Sampling is required to assess the implementation of the ISARPs, to conduct the verification of implementation of a corrective action (Final Action Taken), in the assessment of the use of Interim Corrective Action (ICA) and/or the verification of the permanent corrective action with the ICA Program option. The sampling approach for these different phases of the audit process should follow these same guidelines.

Note:

Sampling for some ISARP assessments and corrective actions may require 100% sampling, depending on the significance, risk, complexity, size, frequency and magnitude of the requirement/operational function/corrective action. Auditor judgement must be exercised in determining the most appropriate amount of sampling.

When sampling is necessary, samples must always be selected at random by the auditor from the entire range of records, data or information being assessed. The selection of samples must be controlled by the auditor, not by the Auditee: it is generally unacceptable to utilize the samples selected by the Auditee.

To be confident that a provision is implemented, the auditor shall, as far as reasonably practicable, ensure that a representative amount of samples are selected. As a guideline, for smaller groups of data, an auditor shall select a minimum of three samples, as far as reasonably practicable; for a larger groups of data the sample size should be larger. The diversity and quality of the selected samples should be sufficiently representative of the entire range of records, data or information of the provision or sub-provision being assessed, as far as reasonably practicable. Sample size must take into consideration the risk, size and complexity of the organization. For verification of implementation phases of the audit the sample may be higher for the auditor to gain confidence of implementation 'throughout the organization'.

Note:

IOSA registered operators that conduct internal audits should be sampling a larger sample as they have more time than the IOSA auditors and the audit activities are spread out over a 24 month period.

Selection of samples is accomplished by using either a random or targeted selection method (at the option of the auditor). If the auditor is not satisfied with information seen in the initial samples, then the sample size must be progressively increased until the auditor can confidently determine the acceptable level of implementation to confirm conformity or nonconformity.

All efforts should be made to review sampled evidence during the assessment of the ISARP. However due to practicality, sampling of evidence may not always be conducted immediately during the assessment of the ISARPs. It may be delayed due to a number of circumstance, such as being reviewed during the conduct of the Mandatory Observations, sampling during multiple ISARPs (e.g. training records), or during the combined assessment of linked ISARPs. However, evidence must not be accepted after the conclusion of the on-site assessment and auditing process, except when Mandatory Observations are conducted after the on-site audit or there is an audit adjournment.

Note:

If the review of sampled evidence is not done at the time of the ISARP assessment, the auditor must have a method/process to ensure that the sampling of evidence is not forgotten and control of the assessment is lost, particularly when there are many ISARPs treated this way. This is generally done by leaving the ISARP open, or un-assessed; marking the ISARP as assessed is not acceptable.

Caution and judgement must be exercised by the auditor, to ensure their specific and randomly selected samples requested are either selected immediately by the auditor or (when logistically necessary) provided by the Auditee in a timely manner. The time frame for the delivery of the samples should be appropriate and prompt, to prevent the fabrication or alteration of the sampled evidence.

Best Practice
The AOs should have published guidelines that specify the sampling techniques that must be used by auditors in the collection of evidence when auditing the ISARPs.

Example: Training records

When it is necessary to assess training records during an audit, rather than reviewing all training records, the auditor will select a subset of records (i.e. the samples) to be reviewed, taken from all fleets and group of operational functions, ensuring sufficient number of samples from each fleet/aircraft. The auditor will control the selection process by either:

(a) *ensuring the subset of records is selected completely at random, e.g. by requesting a list of the pilots and randomly selecting the records of the individuals from the list;*

(b) *identifying the specific records that must be selected; or*

(c) *select records at an arbitrary interval, e.g. every 10th record.*

The auditor must remain in control of the selection of samples, although the selected records could be collected and delivered by the Auditee staff.

△ *If the review of training records are not sampled at the time of the ISARP assessment, the auditor must have a method to ensure the assessment of requirements are not forgotten. This can be done by the auditor having an aide memoire of the training requirements and ensure each record reviewed is assessed for all training requirements.*

4.3.3 Reviewing Documents

Normally, the first step in the evidence collection process is a review of manuals and other relevant documentation, to determine if and how IOSA provisions are documented in controlled documents, by the operator.

The review of documents should also (assuming specifications are properly documented) provide the auditor with descriptive information that indicates how the operator exercises management and control of its operations (i.e. systems, programs, standards, policies, processes and procedures).

Reviewing documentation is one audit activity that can be accomplished in advance. In an ideal situation, the Auditee will provide various documents (manuals, handbooks, etc.) prior to the on-site phase of the Audit, thus permitting the auditor to accomplish a review of documents before arriving on site.

To further improve efficiency of the documentation review process, the auditor should request the Auditee to provide all references from its manual system that directly correspond to ISARPs. This will greatly assist the auditor by eliminating the necessity of having to search through various manuals on-site when attempting to verify that specifications are properly documented.

It will not always be possible to receive documents prior to an Audit; in many cases the auditor will be required to review documents in the early stages of the on-site visit. This obviously leads to a certain degree of inefficiency because of the on-site time needed for this review.

The fact that specifications are properly documented does not always mean that they are properly implemented. The process of confirming implementation is comprised of two distinct elements and the auditor needs to assess that:

(a) A specification is (are) established, activated, integrated, etc. (e.g., observations, records reviews), where applicable, in accordance with the documented systems, programs, processes, procedures and plans in use by the operator.

(b) An equally important element is that a specification is (are) monitored and evaluated, as necessary, for continued effectiveness (e.g. minutes of meetings are distributed, action items from management reviews are carried out and closed, control charts, job descriptions, workouts, process improvement strategies are actively managed, carried out and closed).

The auditor's on-site activity will involve corroborating and verifying information found in documents with information examined in records, evidence collected from interviews and direct observations, in order to determine if IOSA specifications are properly implemented.

Notes:

1. *Document references must be of documents controlled by the operator, not a reference to state regulations or industry guidelines e.g. IATA Airport Handling Manual.*
2. *Where an ISARP requirement may be applied differently for different aircraft types, or it states 'all aircraft in its fleet', document references must be provided for each aircraft in its fleet.*
3. *For recording document references refer to **4.2.3**.*

4.3.4 Interviewing Personnel

Auditors must conduct interviews with **operational personnel** during an Audit, often referred to in the Auditor Actions as the **Responsible Manager** or designated representative, primarily for the purpose of gathering the supporting evidence needed to determine conformity with IOSA specifications and in the assessment of 'implemented'. The interviews help determine the level of awareness and understanding by staff of the system, program, process, procedure or plan.

The **Responsible Manager** may be at any level (frontline manager, middle manager, executive level, post holders, or Accountable Executive), that is responsible for that operational activity, function or area. This responsibility may be defined within the organization chart, job descriptions, duty statements or within the relevant manual(s).

These interviews must be of operational personnel, frontline managers and supervisors; and shall cover all levels of the organization (from the Accountable Manager/Executive/CEO down to the staff on the workshop floor) and across the operational functions or departments of the operator. The interviews must not be focused only on the quality department staff, one manager, staff that compiled the Conformance Report, nor staff/managers from an external Service Provider. However, the internal auditors should be encouraged to attend the interviews for professional development, assist in standardization of interpretation, and to address questions in the verification of the Conformance Report.

To ensure effective Audit interviews, preparation is important, an auditor must study the checklist in advance and prepare specific questions for each anticipated interview situation.

The IOSA Checklist does not provide a list of questions that can be asked by the auditor. Therefore, for efficiency in gathering evidence during interviews, an auditor must be prepared and proficient in posing questions appropriate for the interviewee, in a way that will create productive dialogue and enhance the return of information from interviewees.

Information gained from interviews should normally be considered subjective evidence and will seldom be sufficient by itself to substantiate a final audit assessment of conformity or nonconformity. Additionally, one interview may seldom be sufficient to substantiate an assessment of conformity or nonconformity. The evidence from the interview should always be accompanied by corroborative evidence (preferably objective evidence), which must be analyzed together in order to arrive at a conclusive determination of conformance or nonconformance. For confirmation of implementation, interview evidence should always be supported by the Auditor Actions listed.

Additional interviews (perhaps of individuals of varied levels of responsibility or from different departments) may be required together with other supporting actions.

During the interviewing process, the auditor must take into consideration:

(a) the arduous and stressful process, and the effect on the interviewee;

(b) cultural factors, especially breaks for prayer time etc.;

(c) operational priorities of the person being interviewed; and

(d) the well-being of the interviewee, with regular comfort breaks.

4.3.5 Examining Records

In order to assess implementation the auditor must examine records that demonstrate that the requirement(s) is (are) established, activated, integrated, etc., where applicable, in accordance with the documented systems, programs, processes, procedures and plans in use by the operator.

The fact that specifications are properly documented does not always mean that they are properly implemented. Examining the records provides an additional source of information to contribute to the assessment of implemented. Records are general information that is generated through implementing the documented systems, programs, processes, procedures and/or plans.

There are many examples of records, far too many to list; however some examples include:

(a) Reports, for example, safety reports, occurrence reports, audit reports, service difficulty reports;

(b) Correspondence, for example, emails, letters;

(c) Minutes of meetings, agendas, actions from the meetings;

(d) Completed forms, for example, hazard reporting form, maintenance approval request, audit forms, training forms;

(e) Rosters and schedules, for example, flight crew rosters, flight schedules, audit schedules, maintenance schedules;

(f) Certificates and registers, for example, training certificates, attendance registers, signature registers; and

(g) Records from activities, for example, maintenance records, modifications, pilot training & checking, inspections, LOSA observation records.

Note:

Templates, forms and other documents that are blanks do not constitute a record, they do not demonstrate that a requirement is active, and does not support the assessment of implementation.

When auditors are examining records, they need to ensure that the record is from a reliable source and the most recent record in an attempt to ensure it is factual in its content. For example getting copies of meeting minutes from an email, may not be the most reliable source, getting it from the network/server where all the official minutes are kept may be more reliable.

In some cases there are no records available to demonstrate that the requirement(s) have been implemented, for example, emergency response or abnormal situations, or the confidential safety reporting system, when the system has not been used. In these cases the auditor must find other sources of evidence to support the assessment of the ISARP, usually through interview by asking if staff are aware of the system/actions/response, and if any confidential reports or abnormal situations have occurred.

Records may support the assessment that ISARP requirement(s) is/are monitored and evaluated, as necessary, for continued effectiveness (e.g. minutes of meetings are distributed, action items from management reviews are carried out and closed, control charts, job descriptions, workouts, process improvement strategies are actively managed, carried out and closed).

☐ In some cases, the records might not be available due to the recent commencement of a new approval by the operator. For example, the operator was approved to carry Dangerous Goods two days before the on-site audit; in this situation, the auditor should not use the availability of Dangerous Goods records as the only means to verify the implementation. Also see 4.1.4.

4.3.6 Observing Operations

Observing and assessing facilities and/or actual operations during an audit is required for the corroborating of evidence and determining of conformity or nonconformity with ISARPs, in terms of being implemented by the operator. The Mandatory Observations as outlined in **IPM Tables 8.1 and 8.2** must be carried out during the Audit process, see **Section 4.6**.

When observing front line operations, every effort should be made to observe activities that are indicative of *normal* operations. Operational activities performed by individuals with a significantly higher level of qualification (e.g. instructors, supervisors) would not be indicative of normal operations conducted by typical front line personnel.

While the listed Mandatory Observations are considered the minimum, auditors may choose to undertake other observations to confirm and corroborate evidence collected; these may be listed in the *Other Auditor Actions* field. Auditors should make every effort, within the constraints of time and availability, to assess as many operational processes of the Auditee as possible.

4.3.7 Other Sources

Other sources of evidence may present themselves during an Audit. Evidence from any source is acceptable for use in determining conformity or nonconformity, as long as it can be verified as factual. These include but are not limited to, the following:

(a) direct observation of facilities and/or front-line operations;

(b) records that reflect completion of operational requirements (e.g. training, checking, inspections, audits, maintenance, component changes, modifications);

(c) records that provide the history or output of management activities (meeting agendas, minutes, audit reports and action items);

(d) statistical summaries of operational performance (accidents, incidents, failure rates);

(e) regulatory requirements or approvals;

(f) audits of the operator by Regulators (or other organizations); and

(g) reports of accidents, incidents, irregularities or other events.

Note:

Records must be complete, identifying blank forms or an electronic system, does not constitute an assessment of implemented.

4.4 Auditor Actions

4.4.1 Introduction

Auditor Actions published by IATA are action steps that have been specifically compiled for each individual IOSA Standard and Recommended Practice.

Auditor Actions (AAs) support the focus on implementation and auditing standardization. As internal auditors conduct separate assessments for documentation and implementation, the AAs will assist internal auditors as a key source of information for and provide guidance on the actions needed to confirm implementation. The term “Auditor Action” is defined in the IRM.

AAs have been incorporated in the IOSA Program for the following reasons:

(a) to address growing industry concerns that *implementation* was not being adequately assessed;

(b) to provide a formal record of the actions taken by auditors to assess implementation;

(c) to provide a basis for standardizing the assessment of implementation across the Program; and

(d) to provide transparency and traceability to assessments.

The audit methodology currently in use today will not change; marked AAs are simply a written record of the actions that auditors have taken to confirm implementation.

The options an operator has in defining and utilizing the Auditor Actions when establishing the CR template is outlined in **4.4.5**.

4.4.2 Structure & Functionality of Auditor Actions

1	AAs can generally be divided into three main groups: **(a)** identifying the specification(s) in the operator's documentation system; **(b)** interviewing the responsible management, personnel, crew, instructors, auditors, etc.; and **(c)** actions individual to each ISARP, used to assess functionality and implementation: observing, examining, sampling, coordinating, cross checking, tracing, etc. ***Note:*** *The AAs provide a logical audit path and can be used by auditors as a general checklist of actions needed to audit each ISARP.*
△ **2**	When producing reports of the audit checklist and CARs, only the AAs which were selected will be visible in the audit checklist and CARs. ***Note:*** *While all AAs are visible in the Audit Checklists of the audit software, only the AAs conducted must be selected.*
△ **3**	If the "Other Actions" option was used and descriptive text added, it will be visible in reports. If the "Other Actions" option was not used and text was not added, it will not be visible in reports. The "Other Actions" descriptive text added to include action word(s) for the AAs conducted i.e. interviewed, observed, reviewed; and a description of what was observer/reviewed or who (by position title) was interviewed.

4.4.3 Procedures for Auditor Actions

△ **1**	The auditors are responsible for: **(a)** completing sufficient actions to gather the evidence needed to confirm an assessment of conformity or nonconformity; and **(b)** providing a record of those actions taken in the audit checklists by the IOSA auditors or CR by the internal auditors.
△ **2**	For conventional audit situations, the auditor should expect to complete all the listed AAs for each ISARP. However, there will often be situations when: **(a)** The IOSA auditor has completed sufficient actions to confirm the assessment, without having to accomplish all listed AAs; **(b)** conventional operating structures, facilities, functions, processes, etc., are not being used by the operator and cannot be assessed; **(c)** Members of management or personnel, facilities, functions, etc., are not accessible to the IOSA auditor and accomplishing one or more AAs is not possible.
3	An Auditor Action should be recorded if the Auditor Action(s) was utilized to determine that a provision is **Not Applicable** (N/A).

4	The AAs in groups **4.4.2 line 1** a. & b. above are the basis of the initial assessment and will almost always be completed, For example: if a document reference has been listed, action 1 above was completed and must be ticked.
5	After identifying the specific documentation (AA1) and interviewing responsible personnel/management (AA2), the actions in **4.4.2 line 1** c. above, are used to assess functionality and implementation of that ISARP. ***Note:*** *The responsible manager refers to the manager that carries out that task in their day to day work function, not the Quality Manager or other manager(s) that may be aware of the task, procedure or function.*
6	Where an Auditor Action requires sampling (i.e. where the action step specifies the assessment of selected items as evidence), auditors will determine the sampling size and selection in accordance with sampling guidance specified in 4.3.2 (or sampling guidelines published by the operator).
7	The completion and ticking of an AA: **(a)** confirms that the auditor took that action while gathering evidence; **(b)** will be one of multiple actions taken to assess conformity; OR **(c)** will result in non-conformities being identified, when specifications of the required policy, process procedure, function, facility, etc., do not exist, or are deficient.
8	If action(s) need to be taken which are not in the list of AAs, the last Auditor Action, "Other Actions" will be used to provide a description of the action(s) taken. This is the only time when auditors will need to provide any written description of action(s) taken. ***Note:*** *The operator has the option to substitute or add one or more auditor actions (i.e. accomplishing action step(s) that are different from those published by IATA), which would be recorded under "Other Actions", refer to 4.4.5.*
9	The Narrative remains the primary evidence description for all non-conformities. The narrative will have to be harmonized with the selected AAs, which will be visible in the CAR (see examples below).

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Best Practice
The IOSA registered operator should require its internal auditors, to the extent possible, to complete all Auditor Actions when auditing the ISARPs.

4.4.4 Harmonization of Narratives and Related Auditor Actions

The Auditor Actions displayed in the CAR will invariably relate directly to the reasons for the nonconformity.

Auditors need to ensure that the description of evidence is harmonized with any Auditor Actions which relate to the nonconformity.

A "disconnect" between the Auditor Action and evidence description may be very obvious, such as the first example below.

Auditors need to ensure that other, less obvious "disconnects" do not occur. When needed, adding a few words will harmonize the evidence description with the Auditor Action, as per the examples below.

Examples of Disconnects between Narrative and AAs in CARs	
MNT 4.2.1 Narrative: A manager for the maintenance organization had not been appointed.	
☑	Interviewed the responsible manager.
Explanation: The selected Auditor Action could not be completed, as there was no manager appointed, so this Auditor Action should not have been ticked.	
DSP 2.2.2 Narrative: FOO or FOA personnel were being trained, but training records were not being retained.	
☑	Sampled training records of FOO or FOA personnel.
Explanation: The finding is for the absence of training records for FOO/FOAs, but the Auditor Action implies that training records were sampled.	
FLT 3.14.3 Narrative: While it was confirmed during observations that crews were confirming and cross checking critical actions, the policy and guidance was not documented.	
☑	Identified/Examined operator policy and guidance related to the confirmation and cross check of critical actions.
Explanation: The finding is for an absence of documentation, policy and guidance for cross checking critical actions, but the Auditor Action confirms that the auditor did identify/examine a policy and guidance, which is a contradiction.	

Examples of Narratives Harmonized with AAs in CARs	
In these examples, a few extra words added to the Narrative referring to the Auditor Action clarify that training records/maintenance releases were sampled and deficiencies were identified during sampling.	
FLT 2.2.12 Narrative: A review of flight crew initial training records confirmed that completion of mandatory DG training was not recorded.	
☑	Sampled flight crew initial training records.
MNT 4.10.1 Narrative: A review of recent maintenance releases confirmed that two releases for the B737 fleet had not been signed off.	
☑	Sampled maintenance releases.

4.4.5 Operator Options for Auditor Actions

The Operator must record all actions that were taken for the assessment of each ISARP as required by ORG 3.4.6, and ORG 3.4.8. There are two options of applying auditor actions:

Option 1: The Operator can use the auditor actions that are published by IATA and are available on www.iata.org/iosa **or**;

△ **Option 2:** The Operator can choose not to use the auditor actions that are published by IATA. In this case, the Operator must document its own defined auditor actions. The auditor actions must comprise a list of multiple actions that lead to the effective collection and evaluation of evidence in order to assess a particular ISARP.

The operator needs to define the procedure that describes how to apply auditor actions during the internal audits and must implement the procedure as documented.

When using the auditor actions that are published by IATA, the operator can:

(a) Substitute or add one or more auditor actions (i.e. accomplishing action step(s) that are different from those published by IATA). Substituted or additional action steps will be specified under "Other Actions".

(b) Skip the accomplishment of an auditor action published by IATA, when there are valid existing conditions that justify not accomplishing that auditor action.

The operator will not be required to record auditor actions for ISARPs that have been determined to be not applicable (N/A), however the operator can choose to still use the auditor actions to determine that the provision is not applicable.

△ The operator will record the accomplishment of all AAs on the Conformance Report or other medium (e.g. audit database, internal audit checklist or other controlled document). The Conformance Report must at least contain references to the internal database or document, where the auditor actions are captured.

4.5 Auditing Outsourced Operational Functions

4.5.1 Introduction to Outsourced Functions

△ In the current commercial aviation environment the concept of outsourcing operational functions is common and likely to continue increasing. When functions specified in IOSA Standards are outsourced by an operator, such Standards are still fully applicable to the operator and must be audited. An assessment of N/A for such Standards is not acceptable.

There are many variations in the extent of outsourcing of operational functions. It can range from contracted staff embedded within the operator's organization, to being completely outsourced and in a different location. When any operational activity, function, process, service, facility, etc., is outsourced, the operator, as the AOC holder, always remains fully responsible for these operational functions being adequately performed. To fulfil their responsibilities, the operator is required to monitor their external service providers, including affiliated (parent or sister) companies, to verify that operational functions are being performed in a manner that satisfies their safety and security requirements.

When an operational function is outsourced by an operator, the operator must ensure the following requirements are in place (these are addressed in the repeat provisions in ISM ORG 3.4 and 3.5):

(a) the execution of a formal contract/agreement between the operator and the provider;

(b) measurable specifications;

(c) a functional process to monitor the outsourced operational function, which would include programs and processes;

(d) the monitoring the outsourced operational function must be periodical and systemic, and if the oversight is done by auditing, then the operator's audit plan must adequately cover the entire outsourced operational function;

(e) the persons overseeing the outsourced operational function must be impartial, functionally independent and competent for the task, and if the monitoring is done by auditing, then the auditor quality (qualifications, training, etc.) must be commensurate with the audit requirements.

As can be seen with these elements of outsourcing operational functions, and as the amount of outsourcing increases, the monitoring function of the Operator must be strengthened. With an increase in outsourcing, there should be visible changes in the Quality Assurance program to handle in the increase, for example, there should be an increase on the audit schedule, resources, checklists to cover the expanded scope, auditor training, post-audit follow-up and closures, escalations, management reviews and strategic changes, etc.

The approach to be taken by IOSA auditors in auditing outsourced function(s) is different; the audit methodology must verify that the Operator is performing adequate oversight of the outsourced operational function(s), and they are included in the oversight program of the Operator.

For the monitoring of outsourced functions in the area of ground operations, an Operator might choose to participate in one or more IATA/Industry audit pools such as the ISAGO, DAQCP, IFQP or IDQP (please visit www.iata.org/whatwedo/safety/audit for further information). Participation in a pool as mentioned above can be used to complement the monitoring activities of an Operator on a particular external service provider. The Operator will typically have more monitoring elements in place to cover other requirements (for example, local regulation, etc) that are not included in the above mentioned audit pools, or that do not address a particular service (for example cleaning, etc.)

Note:

There is a difference between the monitoring of outsourced activities by the Operator, and the assessment of outsourced activities by an AO during an IOSA audit. Operators conduct oversight directly on the external providers of outsourced functions, however the IOSA auditors will confirm that the Operator has an adequate system in place to monitor the external provider, to ensure that safety and security requirements are being met.

4.5.2 Assessment of Outsourced Functions

△ When any operational activity, function, process, service, facility, etc., is outsourced, the Operator, as the AOC holder, always remains fully responsible for ensuring these operational functions are being adequately performed.

An N/A assessment can only be used if the process, function, equipment requirement, etc., is **completely** inactive, or cannot be applied to the Operator. Incorrect use of N/A assessments for **active** functions which have been outsourced, effectively results in that ISARP not being audited. This is regularly identified during the QC process.

An Operator may outsource any operational function(s) to any organization irrespective of the size, complexity or relationship with the Operator. However, ensuring independent and appropriate oversight must be performed by the Operator on the Service Provider and the outsourced function(s).

△ The “Quality Control of Outsourced Operations and Products” related sections of all eight IOSA disciplines contain specifications for contracts with measurable specifications, monitoring processes and processes to ensure product technical requirements are met. The intent of these specifications must ensure robust control and monitoring of the many outsourced functions contracted by most operators.

The organization providing these operational functions to the Operator always remains responsible to their own management structure and regulatory authority, however the primary IOSA assessment cannot be applied to the third party organization (Service Provider) providing the outsourced service.

When assessing any function that has been outsourced, a conventional assessment of conformity cannot be used. The audit methodology then changes to a verification that the Operator is carrying out adequate oversight of the outsourced function(s) and that the Operator is ensuring that the requirements are being met. To verify the effectiveness of the oversight, and determine what is occurring in practice, the auditor can access the relevant Service Provider(s) to collect evidence to support the assessment of the requirements, refer to IPM 8.7.1 (v).

Confirmation of effective oversight by the Operator can be a challenge, due to the wide variety and lack of standardisation of the methods used. Certain outsourced functions have historically been a source of IOSA quality problems, due to a lack of understanding of the need to verify oversight. For example:

△ **(a)** Confirmation that an operator is carrying out oversight of its larger affiliate operator for outsourced (shared) ground handling, dispatch or similar functions.

(b) Ensuring that an adequate standard exists for training which has been outsourced.

(c) Mandatory State control over, or outsourcing of, key security functions.

ORG 3.5.2 specifies that the Operator must have a processes for the monitoring the external Service Providers of outsourced functions; however the level and type of oversight activity for outsourced functions is not specified (the recommended practice **ORG 3.5.3** specifies auditing should be used); since there are many methods to conduct oversight, auditors must assess whether the level and type of oversight is adequate, effective, and ensures that all safety and security requirements are being satisfied.

The oversight by the operator, of the external Service Providers of outsourced functions, must include all stations and locations used by the operator at which the function(s) are active, see 4.2.8 on Systemic Assessment.

The documentary reference for each ISARP:

(a) will include that of the oversight process in use by the operator for the outsourced function;

(b) should include, where relevant, a document reference to the operator's controlled documentation that addresses the ISARP requirements directly; and

(c) may include a reference to the audit checklist used for the oversight audits/inspections.

Note:

The referenced checklist must be a controlled document, and must not be simply a 'copy and paste' directly from the ISM.

Whenever the requirement(s) of an ISARP are associated with an outsourced operational function, the usual AAs may not apply, and care must be exercised in applying the possible AAs.

△ Auditors must select if the function has been fully or partially outsourced by selecting the "Fully or Partially Outsourced Function" radio button under the heading of "Questions". See 2.6.2.

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Nonconformities identified in outsourced function are raised against the operator, and cannot be raised against the Service Provider(s). Auditors need to use their judgment to determine the most appropriate ISARP against which to raise the nonconformity. If there are numerous deficiencies, which are significant and not just a one-off deficiency, identified in the oversight process, it may be more appropriate to raise the nonconformity against the quality assurance ISARPs. If the deficiencies are associated with the technical requirement, the nonconformity must be raised against the specific ISARP itself.

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4.5.3 Access to External Service Providers

During the conduct of the audit, the auditors are required to have access to the relevant external service providers of outsourced operational functions, reference IPM 8.7.1 (v). To facilitate this in the audit planning phase the auditors/AO must identify the outsourced functions and the operator must inform the service providers, in advance of the audit.

The purpose of accessing the service providers is the collection of corroborating factual evidence, in accordance with **4.3.1**, to support the assessment process. The auditor may have access to examine documents, records, and/or data, interview personnel, and/or observe facilities and/or operational functions. The evidence is collected for assessing the oversight and monitoring functions of the operator, and the effectiveness of that oversight. The service provider is not being audited, and nonconformities are not to be raised against the service provider.

While the auditor has general access to all relevant Service Providers, access should be utilized where logistically feasible and when the Service Provider is easily accessible. When accessing the Service Providers for the collection of evidence, just as in sampling, the auditor must select the Service Providers and information to be collected. The selection of Service Providers must be practical, and take into consideration the significance, frequency, magnitude, complexity, performance and risk of the operational functions being outsourced.

Notes:

1. *If an IOSA auditor physically accesses the service provider, he/she must be accompanied by the operator's staff.*
2. *Access to information (documents, records, data) of the Service Provider, does not always require physical access to the Service Provider, information may be sourced remotely or sent electronically.*

4.6 Mandatory Observations

4.6.1 Observing Operations

Observing and assessing facilities and/or actual operations during an audit is required for the corroborating of evidence and determining of conformity or nonconformity with ISARPs, in terms of being implemented by the operator.

The Audit Team must observe certain operational activities (see Mandatory Observations **IPM Tables 8.1 and 8.2**) being conducted by the operator. The Audit Team must observe activities that represent normal operations of the operator. The selection of the operation(s) to be observed, must be controlled by the auditor, and where required appropriate in consultation with the Auditee. Although difficult to completely control, every effort should be made to avoid being led by the operator into observing activities that are conducted by individuals that might have a significantly higher level of qualification and/or experience than that of typical front line operational personnel.

All aircraft related Mandatory Observations must be performed on an aircraft type listed on the operator's AOC/Ops Specs and within the scope of the audit.

Mandatory Observations may be scheduled before, during or after the on-site phase of the audit, however shall be conducted between 30 calendar days prior to and 30 calendar days after the closing meeting, and no later than 31 calendar days prior to the registration expiry date; see **IPM Table 8.2**.

△ For Mandatory Observations done before or after the audit, the auditor(s) do not have to be members of the on-site Audit Team. However the auditor must be knowledgeable of the Operator's processes being observed, must be on the IATA Master Auditor List, and must be qualified and current in the discipline of the Mandatory Observation. The outcome of the Mandatory Observation shall be communicated with the on-site audit team lead auditor or the audit organization.

The Mandatory Observations are a means to collect further evidence to assess implementation. However, if the Mandatory Observations identified areas of concern or a potential nonconformity, the auditor always has the option of increasing the sample size by conducting one or more additional observations. This is encouraged, as such additional sampling could help substantiate the previous observed evidence leading to an assessment of a nonconformity. Any nonconformity will be raised against the relevant provision or sub-provision, and generally will contribute to the assessment of implementation as a nonconformity.

4.6.2 Mandatory Observation Checklists

Mandatory Observation Checklists, which are appended to the ISM, and available on the internet **www.iata.org/iosa**, outline the elements to be observed for each Mandatory Observation and link them to the associated ISARP. There is a checklist for each Mandatory Observation.

The checklists have been developed as an aid to ensure no elements of the observation are overlooked or omitted. If there is a nonconformity identified during the observation, the linking of the observation elements to the associated ISARP also helps in determining the appropriate ISARP to raise the nonconformity against.

The use of the Mandatory Observation Checklists is **mandatory**.

The Mandatory Observation Checklists are not part of the audit report and the records are not required to be kept.

Note:

There is no specific order prescribed for the Mandatory Observations, however due caution should be exercised by the auditor to not focus only on areas of interest and familiarity, but cover the complete areas required by the Mandatory Observation.

4.6.3 Mandatory Observations for Outsourced Functions

The Mandatory Observations of an outsourced operational function can be performed by one of these two methods:

(a) Observing the outsourced operational function being performed by the external service provider; and/or

(b) Observing the oversight activities of the operator.

Notes:

1. *If exercising the first option, auditors must access service providers that are conveniently located or accessible.*
2. *IOSA is not auditing the contracted organization (Service Provider), as such nonconformities cannot be raised against the third party; and the contracted organization may decline to cooperate.*

The following are two examples from GRH and MNT.

GRH Example

If Ground Handling is outsourced, Mandatory Observation MO-12-GRH Aircraft Loading Operations, then this may be carried out by assessing the operator's monitoring of aircraft loading on the ramp or, by observing the operation of the service provider.

This may include, but not limited to:

(a) *observing the loading of the aircraft by the service provider;*

(b) *observing how the Operator's Airport Manager ensures oversight, particularly if he/she sampled and/or observed the ramp operations around the airport;*

(c) *observing a periodical ramp inspection and completion of an associated checklist; and/or*

(d) *observing the Operator's Airport Manager's weekly meeting on the performance and challenges of ramp operations.*

MNT Example

If the Continuous Airworthiness activities are outsourced, Mandatory Observation MO-7-MNT AD/SB Management, then this may be observed by observing the Operator's approval and authorization steps in the AD process, as well as the oversight and monitoring activities for AD/SB management.

This may include, but not limited to:

(a) *observing the process of how the Operator's Maintenance Post Holder or his staff:*

1. *ensures that all AD/SB are monitored for potential applicability;*
2. *is made aware and approves the assessment of applicability and actionability of an AD;*
3. *approves the Engineering Order to undertake the tasks, on the Operator's aircraft, as specified in the AD;*
4. *is made aware of the completion of the incorporation of the AD on the Operator's aircraft;*
5. *control the process to ensure all the applicable Operator's aircraft have had the AD incorporated; and*
6. *notify the authorities, as required, that the AD has been incorporated on all the applicable Operator's aircraft within the time frame specified on the AD;*

(b) *observing a meeting between the Operator's engineering staff and the Continuing Airworthiness Management Organization on the status, management and control of AD/SBs which should include the key steps above;*

(c) *observing how the engineering staff vet the assessment of applicability and actionability and/or the Engineering Order; and*

(d) *observing how the operator ensures that no AD/SBs are missed.*

4.6.4 Mandatory Observations of Affiliated Operators

When the affiliated Operators share a portion of their operational functions, see **5.1**, and when approved by IATA, one of the audits may be of reduced auditor-days due to the shared function only having to be audited once. This will also be the case with the Mandatory Observations, in that the Mandatory Observation needs to be assessed only once for the affiliated Operators associated with the shared operational function.

When this occurs, the same assessment may be recorded (copy-pasted) in both of the affiliated Operator's IAR or a specific assessments relevant to each Operator. Under no circumstance is the assessment to be left blank or to be completed with only a reference to the affiliated Operator's IAR: this is done so that the IAR is a complete record with no references to any other audit reports. This way any Operator requesting the IAR will not be required to request the audit report of the affiliated Operator, in order to see the complete record for the Mandatory Observations of the shared operational functions.

Flight, cabin or simulator observation sessions can only be combined if:

△ **(a)** Training of crew, operating policy and procedures are fully harmonized between the operator(s); and

△ **(b)** Aircraft type is the same (or similar variant) and is on the AOCs of the affiliated operators being audited.

4.6.5 Mandatory Observations Not Assessed

△ There may be some instances when Mandatory Observations could not be conducted, based on logistics, unavailability of the specific activity being observed due to seasonal schedule or it occurs so infrequently. If the Mandatory Observation is not able to be observed directly, there may be other opportunities to assess implementation by conducting walk-throughs, interviews of front line staff using scenario based questions. Due to the increasing focus on the assessment of implementation, it is essential that the reasons for not completing any Mandatory Observation are included in the Additional Information field of the Executive Summary.

The line or flight training observation may be excluded for the reasons given in **IPM Table 8.2**. If this observation or the simulator observation is not completed for other reasons, the AO shall apply for a claim of **extenuating circumstances**, as per **IPM Section 7.5**.

4.6.6 Recording of Mandatory Observations

Mandatory Observations are recorded in the Audit Summary of the Audit Report. The recording of the Mandatory Observations include:

△ **(a)** the details of the auditor who conducted the Mandatory Observations is recorded in Audit Plan of the Audit Summary, see **2.7.2**;

(b) the details of the Mandatory Observation are recorded in Additional Information of the Audit Summary, see **2.7.4**;

(c) If a Mandatory Observation was not performed, it must be recorded in Additional Information **(see 2.7.4)**;

(d) If a Mandatory Observation was performed for an outsourced function, it must be recorded in Mandatory Observations **(see 2.7.4)**.

(e) For a Mandatory Observation that does not have entry fields in the Audit Summary form of the Audit Software, enter the details of the Mandatory Observation performed in the 'Additional Operations Assessed' field of Mandatory Observations **(see 2.7.4)** of the Audit Summary.

For example MO-16 for Security Management does not have entry fields in Mandatory Observations of the Audit Summary, so it would be added in the 'Additional Operations Assessed' field.

4.7 Line Flight and Simulator Observations

4.7.1 Applicability and Conditions

Observation of line flights and simulator sessions provides an opportunity for the Flight Ops auditor to assess the degree to which an operator's processes and procedures are being implemented during front line operations. These activities can produce valuable factual evidence that may be used in conjunction with other evidence to support either conformity or nonconformity with selected ISARPs.

Assessments of line flight operations must be conducted in the disciplines of Flight Operations and Cabin Operations, and the assessment for each discipline (FLT and CAB) must consist of a minimum of one flight segment. These assessments may be excluded only under the circumstances specified in **IPM Table 8.2**.

The assessments of line flight operations are vitally important as a means of confirming implementation of many procedural and communication based ISARP requirements. Auditors should exercise judgment on the number of assessments to be carried out, taking in to account the types of fleets, the operation, and deficiencies relating to flight operations identified during the audit.

Mandatory observations must take place on aircraft types which are listed on the operator's AOC/OpsSpec and will achieve IOSA Registration.

Line flight and simulator assessments can only be conducted by Flight Operations auditors who meet special requirements in accordance with the IPM.

4.7.2 Planning the Observations

4.7.2.1 General Considerations

Line flight and simulator observation activities must be carefully planned by the AO and operator as part of the Audit preparation process.

Line flight and simulator observations may be scheduled before, during or after the on-site phase of the audit, however must be conducted between 30 calendar days prior to and 30 calendar days after the closing meeting, and no later than 31 calendar days prior to registration renewal date, see **IPM Table 8.2**.

In planning line flight and simulator observations, the AO should ensure auditors assigned to these activities are familiar with the common language of the operator. If this is not possible, then consideration should be given for provision of an interpreter to assist the auditor(s) in communicating with operational personnel (refer to **4.7.4** for guidance on the utilization of an interpreter).

△ To ensure that the assessments are representative of day to day operations at the operator, the crews observed during line flight and simulator observations must be made up of line crews, not management members or instructors. If the MO does not represent normal operations, the auditor may redo, defer, swap out or conduct an additional flight and/or simulator observation.

The Flight observation must not be conducted on flights where line/route check or line training is taking place.

In some situations it may not be possible to observe the flight preparation process (e.g. the auditor meets the crew at the aircraft due to scheduling or security constraints). If this occurs, attempt to arrange to observe the preparation sequence for a different flight.

4.7.2.2 Line Flight Planning

The line flight observation(s) must be conducted from a flight deck jump seat.

(a) The AO must ensure the operator provides coordination as necessary in selecting an acceptable flight segment for the observation.

(b) The operator may also be required to arrange with the local regulatory authority to ensure the IOSA auditor has authorization for access to the flight deck.

(c) The primary focus of the line flight observation is the implementation of applicable policies and procedures. Accordingly, line flight observations will be conducted on flight segments representative of the operator's normal areas of operation.

4.7.2.3 Simulator Planning

The AO must coordinate with the operator during the preparation phase of the Audit to ensure an appropriate simulator session is selected and scheduled for the observation.

The primary focus of the simulator observation is the overall implementation and effectiveness of the operator's flight crew training and evaluation program, as evidenced by:

(a) structure and organization of the session, including syllabus, preparation, environment and operation of the simulator; and

(b) performance of the instructor(s), level of training benefit for the flight crews, ability to identify and address weak areas and incorrect behavior of crew; performance of the flight crew in normal, abnormal and non-routine operations.

Although performance of the flight crew and instructor(s) is observed, the focus is not on individuals, but rather the application of training policies, adherence to procedures and dedication to maneuver tolerances.

To ensure an observation is made of typical simulator training and qualification operations, the session selected for observation during an Audit:

(a) must be a normal proficiency check or recurrent training session;

(b) must not be a type training, promotional (upgrade) training or NAA evaluation session.

4.7.3 Auditor Preparation

Flight Ops auditors must present themselves in a competent and professional manner. Thorough preparation is a necessity. Accordingly, prior to observing a line flight or simulator session, the auditor will:

(a) be thoroughly familiar with the content of applicable line flight and/or simulator checklists;

(b) become familiar with applicable policies, procedures, performance tolerances and other assessment criteria associated with the operator's program;

(c) obtain and review appropriate airport and route charts, as applicable (line flight);

(d) acquire and be familiar with the session profile (simulator);

(e) know the start times for the various activities (including simulator briefing times), and ensure a punctual arrival;

(f) confirm the availability of a spare headset;

(g) attire should be worn in keeping with a professional image and practicality.

Any preparation that requires review or study (e.g. route to be flown or training syllabus) should be accomplished privately before the observation and/or briefing commences to ensure a discrete presence is maintained.

4.7.4 Conducting Observations

It must be assumed that flight crew members may be uncomfortable when being observed during a line flight or simulator session.

The auditor should therefore take a low key and passive role. The following auditor protocols should always be observed:

(a) make every effort to ‘fit in’ with the operation and put the crew at ease;

(b) stress the anonymity and confidentiality of data collected;

(c) explain that the IOSA checklist and other paperwork is de-identified;

(d) limit inquiries only to circumstances when it is deemed necessary;

(e) never cause a distraction from the operational environment;

(f) exercise professional discretion with respect to any critique of performance;

(g) if not briefed by the crew, request a briefing with respect to use of the jump seat, oxygen mask and any other security and emergency provisions (line flight observation only);

(h) understand procedures for manual locking/unlocking of cockpit doors (line flight observations only);

(i) know and respect sterile flight deck rules (line flight observation only).

A non-conformance observed during a single line flight or simulator session, depending on severity, may not necessarily support a Finding or Observation. An auditor always has the option of increasing

the sample size by ordering additional line flight or simulator observation(s). Such additional sampling could help to substantiate previously observed evidence as either a systemic issue or an isolated anomaly.

When it becomes necessary to utilize the services of an interpreter, care must be exercised to ensure the interpreter is used only to communicate with relevant personnel before or after the line flight or simulator session (i.e. pre-activity briefings and/or debriefings). An interpreter will never be permitted to be present either on the flight deck or in the simulator during the actual conduct of the observation.

4.7.5 Line Flight and Simulator Assessments

Pre-flight/Pre-Simulator Observation Preparation

All elements of a session, including the briefings conducted prior to and after the actual session, must be observed and assessed.

Brief the pilot and/or instructor involved, prior to conducting an observation. The following guidance applies:

(a) provide an overview of the IOSA Program;

(b) explain the purpose of the observation, and its role in the context of the Audit;

(c) emphasise that the observation focuses only on conformity with IOSA standards;

(d) ensure an understanding that the auditor is only an observer, not an evaluator;

(e) assure that only operational procedures will be assessed, not individuals;

(f) explain the necessity for taking limited notes; stress the confidentiality of the information;

(g) emphasize the intention to cause no distraction; advise the crew to ignore the observer;

(h) discreetly remind the captain that it remains his prerogative to require the IOSA auditor to leave the flight deck, should circumstances so dictate (line flight observation only).

4.7.6 Flight Observation

To optimise the probability of a relaxed and safe cockpit environment, the auditor should follow the following guidelines when possible:

(a) exercise the same level of vigilance as is expected of the flight crew (e.g. verify ATC clearances, scan for conflicting traffic and monitor radio communications);

(b) permit the crew some ‘free time’ by leaving the flight deck once established in cruise flight, in accordance with the operator's security procedures;

(c) ensure note-taking is discrete and kept to a minimum;

(d) return to the flight deck in time to observe the preparation and briefings for the descent and approach phases.

4.7.7 Safety Threats

(a) It is always a possibility that certain situations might occur that would require the auditor to alert the flight crew to ensure safety. The recognition, analysis and timing of such an alert must be based on good judgment and experience.

(b) The flight crew must be alerted whenever a significant threat or an error in practice is observed, which, if left unchecked, would lead to high safety risk. In such cases, the auditor should express concern to the flight crew about the evolving situation.

4.7.8 Simulator Observation

The primary focus of the simulator observation is the degree of adherence to the operator's policies and procedures, and the dedication to ensuring that flight maneuvers and procedures are conducted within published tolerances. During an observation, the auditor should ensure attention to the following:

(a) closely monitor the manner in which the session is conducted (e.g. instructor's skill in the use of the simulator, presentation of normal and emergency situations, adherence to a syllabus);

(b) note the degree of reality that is incorporated into the presentation of the session (e.g. ATC clearances, onboard and external communications);

(c) focus on the dedication that is given to proper execution of maneuvers and procedures and the successful management of procedural/human errors by the crew;

(d) note that instances of sub-standard performance are properly addressed (e.g. remedial instruction, repeated maneuvers, grading of satisfactory or unsatisfactory);

(e) ensure note-taking is discrete and kept to a minimum.

4.7.9 Using the Line Flight and Simulator Observation Checklists

The checklists are designed to be an ‘aide memoire’ tool, and are not intended to be completed ‘item-by-item’.

In order to ensure information remains de-identified, the Checklists do not contain a space for recording the names of any of the individuals that were observed (e.g. flight crew members, instructor, evaluator, etc.).

The checklists are oriented to ISARPs, and each line item has the associated ISM reference(s) listed in the left hand column.

Focus on items listed in the checklists. If a discrepancy is observed that is not included in the applicable checklist, record the details in the ‘other events’ space on the checklist.

As determined by the auditor, certain information related to areas of nonconformity that was observed and documented during a line flight or simulator session may be transferred to the Narrative box of the IOSA Checklist. Such information may serve as documented factual evidence that supports a Finding or Observation.

The Line Flight and Simulator Checklists are supplementary working documents, and will be destroyed at the conclusion of the Audit.

4.7.10 Logistical and Administrative Considerations

The planning of line flights and simulator sessions for observation requires effective coordination before and during the on-site phase of the Audit to ensure all necessary aspects are in place.

Once the on-site phase begins, the Audit Team, and more specifically the Flight Ops auditor, has a responsibility to ensure the line flight and simulator observation activities are successfully completed. The following may be required to ensure successful completion of these activities:

(a) appropriate authorizations from the operator;

(b) letters of introduction to operating captain or simulator instructor, if required;

(c) confirming the correctness of the flight and/or simulator details;

(d) establishing contact and verifying permission with the operating personnel (flight crew or simulator instructor);

(e) making appropriate ground transportation/hotel arrangements.

4.8 Auditing SMS – Audit Methodology and Guidance

4.8.1 Essential Principles and Elements of an SMS

To effectively audit SMS provisions, a sound knowledge and understanding is needed of the essential principles and elements of a Safety Management System, which has been incorporated within the ISM with specific provisions designated by the **[SMS]** symbol. The essential elements are:

(a) A well documented SMS policy and support structure, widely distributed and available to all staff.

△ **(b)** Active awareness by all personnel of the value of communicating any type of information, proactively or reactively, which could identify and help mitigate any undesirable trend or risk to the safe execution and performance of the operations.

(c) A means of providing a free flow of information on any undesirable trend or risk, available to all personnel in all departments and endorsed and encouraged by management.

(d) Trust by all parties that information inputs to an SMS will be unrestricted, non-punitive and confidential, when necessary.

(e) An active and objective management review and continual improvement process, to ensure that all information received is thoroughly analyzed, in particular the assessment of risk and implementation of mitigation actions.

(f) Effective quality assurance of the management system, including a review/feedback system. This QA system could be either incorporated within, or remain independent to the SMS.

Note:

Further information is available in ICAO Document 9859, the Safety Management Manual (SMM), and Annex 19.

4.8.2 Essential Information for Operators Regarding SMS

The Safety Management System concept for the management of safety within aviation has not yet been mandated by all regulators. Some operators may be reluctant to implement SMS until it is regulated by their authority, however within IOSA all SMS standards are required to be implemented.

△ Operators that are new to IOSA may not be familiar with the SMS concept, and face the challenges of conforming to the IOSA SMS requirements, without them being regulated by their authority. There is a large amount of work required to have a fully implemented SMS, and with the majority of the SMS provision being standards, the operators do not have the flexibility to gradually implement the SMS as in the past. This will present a challenge to the operator to have a fully implemented SMS for the initial audit.

It must also be kept in mind that some States have SMS requirements that are *in addition to* those in the ICAO Framework, therefore an operator that has implemented an SMS in conformity with the ISM may not meet all requirements of that State.

4.8.3 Audit Procedures for the SMS Provisions

Prior to the audit, all auditors shall have a clear understanding of SMS audit methodology and the linked provisions. The audit team should have a clear understanding of any State or airport requirements for SMS implementation by the Operator and any other providers that conduct operational functions for the Operator.

The **[SMS]** provisions in the ISM have some very specific auditing requirements, with the procedures as follows:

Procedure for Assessing SMS Provisions:	
1	**ORG 1.1.10** is the SMS overarching "control" standard, specifying implementation and integration of the SMS throughout the organization, refer to **Table 1 of the IAH Interlinked and Repeated ISARPs**. **ORG 1.1.10** is an overall assessment, and can only be assessed in conformity when **ALL** other SMS provisions, marked with the **[SMS]** symbol, are assessed in conformity.
△ **2**	When finalizing the assessment for **ORG 1.1.10**, there are two possible outcomes: **(a)** If all SMS provisions in Conformity: *The operator is in conformity with all Standards and Recommended Practices designated with the [SMS] symbol.* **(b)** If one or more SMS provisions are not in Conformity: *The operator is not in conformity with all Standards and Recommended Practices designated with the [SMS] symbol. See individual Corrective Action Records for further details.*
3	The ORG auditor must ensure that the overall SMS assessment result provides a realistic status of the level of implementation of SMS by the operator.
4	**Repeat SMS Provisions**, are the ORG and associated repeated SMS provisions in each discipline, listed in **Table 2 of the IAH Interlinked and Repeated ISARPs**. △ The ORG provisions, which specify the fundamental operating structure needed for a functional SMS, are repeated in FLT, DSP, MNT, CAB, GRH and CGO, to ensure that the same fundamental operating structure is incorporated in all operator's departments (except SEC). See **4.2.15** for the audit procedures for this group. Each of these ORG provision can only be assessed in conformity when the corresponding (in the same row of **Table 2 of the IAH Interlinked and Repeated ISARPs**), repeated FLT, DSP, MNT, CAB, GRH and CGO provisions have **ALL** been assessed in conformity.
5	**Other SMS Provisions**, the remaining SMS ORG provisions, listed in **Table 3 of the IAH Interlinked and Repeated ISARPs**, are not repeat provisions, they are stand alone. These provisions are generally assessed independently of other provisions. However, some of these provisions specify implementation **throughout the organization**. To finalize the assessment for each of these provisions, the ORG auditor will require input of the assessment from the other disciplines, to evaluate the level of implementation within and, for the example of communication, between all departments or functional areas **throughout the organization**. The determination of conformity is in accordance with **4.2.15**.
6	If not involved in CAR closure and audit finalization, ensure a comprehensive handover of the overall SMS assessment and corrective actions to the auditors who will be closing the CARs.

△ ***Note:***

*SEC 1.3.1, 1.9.2, 1.10.1, 1.10.3A and 1.12.1 are not designated as SMS, but as provisions repeated from ORG, are subject to the procedures detailed in **IAH 4.2.15**.*

Additionally, there are existing standards for the Quality Assurance programs in all disciplines, except SEC, which have been designated as [SMS] provisions, due to the complementary functions between QA and SMS structures. These provisions are still classified as repeated provisions, linked by the "►◄ and > <" symbols in the ISM and audit checklist respectively. Because operators may manage their QA programs separately to their SMS structure, an IOSA requirement for a linked assessment of all QA

programs in all disciplines could be seen as exceeding the initial scope and intent of introducing SMS in IOSA, therefore there are no specific linked assessment requirements for this group. To accommodate known variations in QA/SMS structures/relationships between operators, auditors have the flexibility to assess QA and SMS structures either as:

(a) operating independently as separate entities, with operational overlaps where necessary; or

(b) integral components of the overall SMS structure.

4.8.4 Intentionally Open

4.8.5 Audit Procedures for the SMS Training

ORG 1.6.5 and ORG 1.6.6 respectively are ISARPs which deal with SMS training for the operator as well as for external service providers. ORG 1.6.5 defines the requirement for internal operational staff members and requires them to be proficient in their respective duties concerning the SMS. ORG 1.6.6 is the recommendation extending the SMS training to external service providers.

Both ISARPs have an [SMS] tag as they form part of the overall SMS framework of an operator. Conformity however is only required for ORG 1.6.5. The SMS umbrella ISARP (ORG 1.1.10) as a consequence is only affected by the conformity status of ORG 1.6.5, but not ORG 1.6.6. In other words, ORG 1.1.10 can be in conformity, even though ORG 1.6.6 may have been assessed as non-conformity. The reason for this being that ORG 1.1.10 only requires conformity with Standards, but not Recommended Practices.

To establish conformity with ORG 1.6.5, an operator must have an internal training program focusing on duties and responsibilities within the SMS of all management and non-management operational personnel and ensuring that said personnel is competent in all these duties and responsibilities. Given the various levels of involvement of personnel, the corresponding training can and should be different depending on the function. An SMS manager tasked with the day to day management of the SMS will need more in-depth training than for example a frontline handling agent in ground handling. The training does not need to extend to non-operational personnel (e.g. finance, marketing). While it is normal within the IOSA standard that training is divided into initial and recurrent training, the SMS training does not require this explicitly. It is recommended to have both initial and recurrent training, however it is not required.

ORG 1.6.6 is a logical extension of ORG 1.6.5 and applies to any external service provider that performs services for the operator within the operational scope – again, not including any services which do not fall within the scope of an IOSA audit.

The training must extend to direct sub-contractors, as well as any potential third parties which perform service on behalf of the sub-contractor. Ultimately, any operational person performing duties within the scope of the IOSA audit for a particular operator should be trained on SMS, irrespective of which entity this person has a contract with.

The actual training can be performed in any way deemed appropriate by the operator. The key is that the operator must specify its own needs for the training and should then ensure that any sub-contracted organization meets these training requirements. This can be done in a number of different ways, for example:

(a) by accepting the sub-contracted organization's own training, if this organization has an SMS, for example

(b) by recognizing other training delivered by a third party

(c) by providing the operator's training to the sub-contractor (could also be in the form of a web-based training)

(d) by inviting the sub-contractor's personnel to attend operator trainings

The key is that operator first must specify what the training should contain through its own training requirements, and then ensuring that the sub-contractor's personnel have received those same subjects through any of the channels described above. The implementation is ensured and monitored through the same channels and methods as any other operational service/requirement which is subcontracted to that organization.

4.9 Auditing of Aircraft Equipment

4.9.1 Audit Methodology

All aircraft listed on the AOC/Ops Specs, where applicable conditions are met, must be fitted with the aircraft systems and equipment specified (in each row) in the relevant standards and aircraft systems and equipment tables; refer to ISM. Some aircraft systems or equipment requirements are specified as recommended practices, which are not mandatory. The aircraft systems and equipment requirements must be assessed by the internal auditor during the internal audit process for the production of the Conformance Report and verified by the IOSA auditor during the IOSA Audit for the production of the IOSA Audit Report.

△ In order to facilitate the assessment of the equipment requirement by the IOSA auditor, the operator shall complete the Aircraft Systems and Equipment Forms ISM.F02 and ISM.F03, in accordance with 4.9.3. The Aircraft Systems and Equipment Forms must be submitted to the AO 14 calendar days prior to the start of the audit as required by IPM 6.2.2 xii).

On receiving the Aircraft Systems and Equipment Forms the AO must review the forms to ensure completeness and ensure that all fleets on the AOC/Ops Specs are represented.

In assessing the relevant ISARPs that reference the Aircraft Equipment Tables, the IOSA auditor must use the Aircraft Systems and Equipment Forms in accordance with 4.9.4.

4.9.2 Method of Assessment

An assessment of the aircraft systems or equipment requirements must be made by either a visual inspection, through a documented reference, through evidence in a maintenance record, or other similar method.

△ Where a documentary reference is used to assess conformity or the presence of the specified aircraft system or equipment on an applicable aircraft group, it must provide information that shows the equipment is installed on the applicable aircraft groups. An operator's Aircraft Operating Manual (AOM), the Minimum Equipment List (MEL) and Aircraft Illustrated Part Catalogue (AIPC) typically contains aircraft fitment and other reference information (e.g. equipment description, specifications, locations) that could serve as the documentation reference for IOSA aircraft systems and equipment requirements.

△ If an operator's Aircraft Operating Manual, General Operations Manual, MEL or other parts of the OM do not contain system descriptions linked to specific aircraft or lists of installed equipment (per fleet or per aircraft), an auditor may have to look elsewhere for suitable evidence. For example, Illustrated Parts Catalogue (IPC) and Layout of Passenger Accommodation (LOPA) as long as it specifies the alternate equipment that is fitted to the specific aircraft group. Alternatively, this information may have to be extracted from aircraft maintenance records, airworthiness review records, aircraft inspection records, engineering orders, work orders or other records. Meanwhile, it is important to highlight the source of the reference shall be a controlled document.

4.9.3 Completion of Aircraft Systems and Equipment Forms

△ Each specific aircraft group must be assessed and entered into the Aircraft Systems and Equipment Forms, repeated columns (10 aircraft groups represented) have been added to allow each group to be assessed and entered into the form. If more than 10 aircraft groups are required the operator shall add additional columns to the form for the additional number of aircraft groups.

△ All aircraft within a specific aircraft group entered in the forms must be of the same configuration. If aircraft within a specific aircraft group have a different configuration (different components or sub-systems) then it must be listed as an additional aircraft groups. The word “Group” refers to the aircraft may have same aircraft types but different in its configurations, then it shall count towards 2 groups but 1 aircraft type.

The operator must complete the Aircraft Systems and Equipment forms, as follows:

Form Field	Procedure
△ Date	Enter the date that the specific aircraft group was assessed.
Auditor	Enter the name of the internal auditor that performed the assessment.
△ Aircraft Type	Enter the specific aircraft type being assessed, as listed on the AOC/Ops Specs. If two different aircraft groups for the same aircraft type, then two columns shall be used.
Aircraft Registration	Enter the specific aircraft registration numbers that are being assessed that are of the specific aircraft type as listed on the AOC/Ops Specs. A reference to the AOC/Ops Specs section that lists these aircraft registrations is sufficient, which must include the identification of the AOC/Ops Specs versions, by version number or issue date. If the AOC/Ops Specs is referenced, it must be provided with the submission of the Aircraft Systems and Equipment Forms.
Assess △	This field is the assessment of conformity and is selected from a drop-down menu: **(a)** If the aircraft system or equipment requirement has been assessed as a conformity, ‘Yes’ would be selected. **(b)** If the aircraft system or equipment requirement has been assessed as a non-conformity, ‘No’ would be selected. **(c)** If the aircraft system or equipment requirement has been assessed as not applicable based on the conditional requirement, ‘N/A’ would be selected and the reason of N/A shall be explained in the Comments.
Method of Assessment	The method of verification is the method that was used to assess the aircraft system or equipment requirement, to be selected from the drop-down menu: **(a)** If the aircraft system or equipment requirement was assessed by directly inspecting the aircraft, then ‘Inspection’ must be selected. **(b)** If the aircraft system or equipment requirement was assessed through being documented in a controlled manual, then ‘Documentation’ must be selected. **(c)** If the aircraft system or equipment requirement was assessed by examining the maintenance records, then ‘Maintenance Record’ must be selected. **(d)** If any other method is used, ‘Other’ must be selected, stating the method used in the comment field.
AO Verify	This field must be completed by IOSA auditor when verifying the assessment made by the operator.

Reference	The reference field is used to record any document or record that demonstrates conformity. If 'Documentation' or 'Maintenance Records' (or 'Other' method involving a record or document) has been selected, then a reference must be entered.
Comments	The comment field is used to add comment or narrative from the auditor undertaking the assessment. If 'N/A' is selected for 'Assess', the comment field must state the reason of 'N/A'. If 'Other' is selected for the method of verification the comment field must state the other method that was used to verify the conformity of the requirement.

□

4.9.4 Verifying the Aircraft Systems and Equipment Requirements

The IOSA auditor must verify the Aircraft Systems and Equipment Forms, as follows:

1	Every aircraft system or equipment requirement (in each row of the table) must be verified, by checking: **(a)** the referenced document; **(b)** the referenced record; or **(c)** through visual inspection during the Mandatory Observation or other aircraft inspection.
2	When verifying the assessment made by the operator for each aircraft system or equipment requirement (in each row of the table), sampling of the implementation of the requirement across aircraft groups (in the columns of the table) may be applied. If sampling the aircraft groups is utilized, the selected aircraft group being sampled must be varied between aircraft systems and equipment requirements, to represent all aircraft groups.
3	The IOSA auditor must verify the operator's assessment, recording the verification in the 'AO Verify' field by using the drop down menu. The verification is an assessment by the IOSA auditor of conformity, select: **(a)** 'Yes' for conformity; **(b)** 'No' for non-conformity; or **(c)** 'N/A' for not applicable. The 'AO Verify' field must only be completed for the aircraft types that were sampled.
4	When the verification is complete the IOSA auditor must complete the relevant ISARPs in the audit checklist. If a deficiency of the aircraft systems and equipment has been identified, it must be recorded as a nonconformity for the relevant ISARP, specifying the table line item and details of the deficiency in the narrative. If all verified aircraft systems and equipment requirements have been in conformity, then the relevant ISARPs must be recorded as conformities.
5	The IOSA auditor must utilize the repeated and interlinked ISARP report to harmonize the aircraft systems and equipment assessments.

△

△

6	The document reference in the audit checklist must refer to the Aircraft Systems and Equipment Forms, quoting the form numbers (ISM.F02 or ISM.F03). In the comments field the following statement must be entered: *Refer to the complete forms for the associated document references.*
7	The IOSA auditor must attach and upload the completed forms (in MS Excel) into the audit software under the ORG audit checklist.

4.9.5 Aircraft Equipment Terminology

IOSA requirement for aircraft systems and equipment fitment, based on the associated ICAO Standards and Recommended Practices (SARP), fall into three categories. The audit methodology and the associated ICAO and IOSA terminology are presented in the groups below.

1. Aircraft types or fleets

This group of IOSA provisions is directed at aircraft types, based on their date of initial application for certification. In practical terms, these are the dates when the OEM first submitted the application for certification for a new aircraft type to the applicable Authority, e.g. the FAA for Boeing aircraft, the DGAC for Airbus aircraft, etc.

The equivalent ICAO SARP wording is: "...aeroplanes for which the application for certification was submitted on or after..."

2. Individual aircraft based on initial date of introduction to service

These IOSA provisions are directed at individual aircraft, based on the date of the issue of their initial certificate of airworthiness. Auditors will need to establish individual dates of certification (year of manufacture) for each aircraft, to assess whether the provision is applicable to that aircraft or not.

The equivalent ICAO SARP wording is: "...aeroplanes for which the individual certificate of airworthiness is first issued after 1 January 2005...".

3. All Aircraft

These IOSA provisions are directed at all aircraft being used for the ISARP provision being audited, irrespective of any aircraft mass, passenger/seats or certification date categories.

The equivalent ICAO SARP wording is: "All Aeroplanes ….".

4.9.6 Aircraft Type Certification

There is only one ISARP requirement that falls within the Group 1 category listed in **4.9.5** above.

△ The Table 4.11 (xxii) and (xxix) reference to the aircraft Type Certification is in line with Group 1. It states in the applicability "...for which the application for certification was submitted on or after 2 March 2004...". This refers to the date in which the OEM had applied to gain initial aircraft Type Certification with their authority i.e. if it is an American designed and built aircraft, being operated by an operator in Europe, the application date is the date the OEM applied to the FAA for Type Certification. The application date will be different to the actual date of the Type Certification and is generally listed on the Type Certificate Data Sheet.

Note:

Not all Type Certificate Data Sheets list the application date for Type Certification, it may be listed separately or found in the text under the certification basis. In the event that the application date is not recorded, the approval date will suffice.

For any applicable ISARPs that reference aircraft certification, the auditor must take the Type Certification application date of the **exact variant of the aircraft** that is being operated as listed on the operator's AOC. To assist in this assessment, for the State of Manufacture for more common OEMs, the typical sources obtaining application dates for type certifications or the dates of type certifications are listed below (this list is not exhaustive).

(a) Transport Canada: **http://wwwapps.tc.gc.ca/saf-sec-sur/2/nico-celn/c_s.aspx?lang=eng**;

(b) FAA: **http://www.airweb.faa.gov/Regulatory_and_Guidance_Library/rgMakeModel.nsf/MainFrame?OpenFrameSet**;

(c) EASA: **https://easa.europa.eu/document-library/type-certificates**;

(d) UK: **http://www.caa.co.uk/default.aspx?catid=1419&pagetype=68&gid=1540**; and

(e) Brazil: **http://www2.anac.gov.br/certificacao/Produtos/EspecificacaoE.asp**.

△ The MNT auditor to clarify aircraft certification details, as required, as the certification records may be kept in the flight, engineering, or maintenance departments.

4.9.7 Certificate of Airworthiness

There are some ISARP requirements that fall within the Group 2 category listed in **4.9.5** above, that reference the "... aeroplanes for which the individual certificate of airworthiness is first issued ...", which is applicable for each aircraft identified by its tail number, unlike the Type Certification.

△ There are a number of ISARPs stated in the applicability "...for which the individual certificate of airworthiness is first issued ...". This refers to the date that the individual aircraft first entered into service, thus the first Certificate of Airworthiness (CofA) issued for the aircraft, whether the aircraft was owned by the current operator or not. This information will kept with the aircraft/maintenance/technical records department.

In some countries the CofA is issued once, and is the same until a review or other reason is presented causing it to be revoked. On the other extreme some countries issue the CofA every year. There are many variations in between, including the same CofA amended on the back with a new expiry date. Additionally, the CofA may be issued by the authorities or it may be a Continuing Airworthiness Management Organization which is able to extend or renew the CofA (with conditions) without involving the authorities. As a result, this information may not be easy to find; if there is inability to find the initial CofA, the date it entered into service could be used.

4.9.8 Compliance with Airworthiness Directives

The incorporation of an Airworthiness Directives (AD) may effect conformity with aircraft equipment ISARPs.

ADs are issued by the State Authorities to direct operators to undertake a specific task, generally to inspect a component for the symptoms of a specific fault or potential failure. These are generally derived from increasing failure trends of in-service faults/failures, or could be due to an identified manufacturing fault, or commonly out of the recommendations after an accident/incident investigation.

△ Generally, the ADs will specify an action to take if the inspected component was at risk of failure, or beyond acceptable limits. Normally, the action will be to remove and replace the component with a serviceable component or an alternate component. In some cases there may not be an alternative, and in some cases the action taken is to inspect or remove the item without a replacement action identified, pending action by the OEM to rectify the fault. In these cases where the component or item of equipment is removed and not replaced, the affected fleet/aircraft may become nonconforming with an aircraft equipment ISARP.

Evidence of this situation should be collected from the operator, in the form of the AD and the assessment of applicability on which fleet/aircraft. Reliability on the State of the operator's AD alone is not always prudent, therefore the AD must be as a direct result of an AD issued by the State of Manufacture or the State of Design, which should be referenced in the AD or attached (if not attached collect it as part of the evidence). This ensures that there has been some official engagement with the OEM which increases the credibility of the AD.

△ In these cases when the operator is complying with the AD from the Authority resulting in a nonconformity with an ISARP, the ISARP or a portion thereof may need to be exempt, see **IPM 7.1.9 (iv)**.

4.10 Auditing Performance-Based Conformity

4.10.1 Performance-Based Compliance/Conformity

Regulators require operators to comply with their regulations, which are generally based on ICAO standards. The ICAO allows variations in the manner in which compliance with the regulations could be demonstrated to the satisfaction of the regulator.

The conventional means of demonstrating compliance was following the prescribed method (prescriptive), while the newer means consider operational variations in demonstrating compliance, in a method now termed as 'performance-based'.

Auditors must differentiate between Prescriptive and Performance-based Compliance to Regulations, which are briefly described below:

1. Prescriptive-based Compliance

This is the conventional means of achieving target levels of safety performance of a system or process based on operator compliance with pre-established, non-variable standards or limitations. It is typically independent of other systems, policies, processes or procedures.

Operators following this system are generally more "procedures" based vs. "systems and process" based and usually, operate under an Authority that lacks necessary technologies or specialized knowledge or only permits prescriptive compliance (e.g. no SSP).

In a prescriptive based compliance system, the operator must ensure:

(a) Its documents match the requirements of the authority;

(b) Its procedures meet the requirements of the authority; and

(c) Show compliance when requested by the authority.

2. Performance-based Compliance

The Performance-based compliance system is an approach to regulatory compliance that involves the setting or application of target levels of safety performance of a system or process, which in turn facilitates the implementation of variable regulations or operational variations from existing prescriptive regulations. Data is a key enabler of performance-based regulation: it is important that performance indicators and other outputs of data analysis are combined with expert judgment to generate compelling evidence.

The Performance-based compliance allows greater operational flexibility without degrading the safety performance of an operational activity. It is dependent on other systems, policies, processes or procedures and the specifications contained in a regulation typically define "what" must be accomplished and allow for variations in "how" it is accomplished.

Performance-based compliance is not a new concept. The following are existing performance-based concepts:

(a) Advanced Qualification Program (AQP)/Advanced Training and Qualification Program (ATQP)/Evidence-based Training Program (EBT);

(b) Extended Range Operations (ETOPS)/Extended Diversion Time Operations (EDTO);

(c) Safety Management Systems (SMS);

(d) Fatigue Risk Management Systems (FRMS); and

(e) Statistical Contingency Fuel (SCF).

In a performance based compliance system, the operator (and the auditors) must ensure the following essential elements are in place:

(a) Statistical data and analysis to prove the compliance and to seek variations;

(b) Safety data analysis, based on the statistics;

(c) Monitoring of hazards and risks on a real time basis;

(d) Risk assessment and mitigation systems;

(e) An approval from the regulator for the performance based compliance; and

(f) An oversight system to ensure that the conditions of the approval by the authority are met.

In the absence of **any** of these, a 'performance based compliance' may not be possible and an auditor must not accept the same.

4.10.2 Audit Methodology for PBC

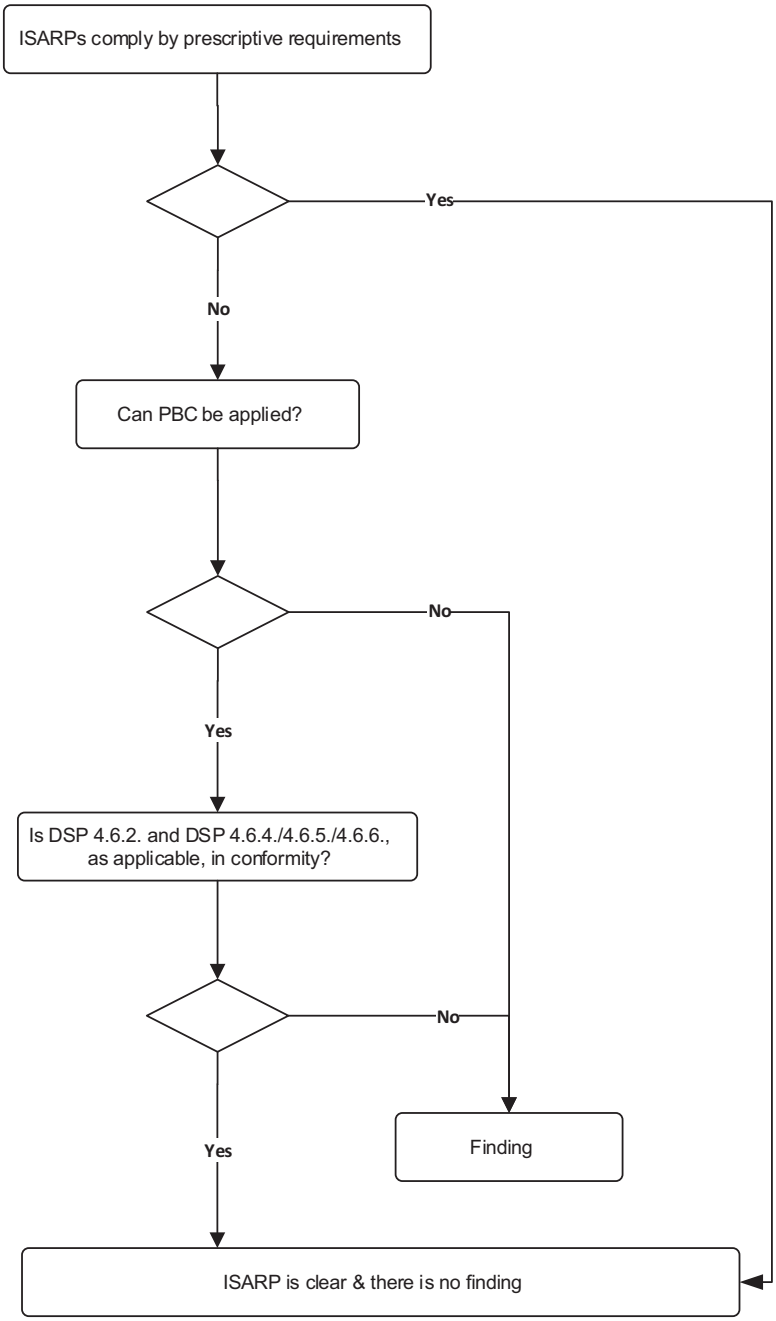
If an operator has any deviations from the prescriptive requirements of IOSA, based on 'Performance Based Compliance', then the operator needs to conform to the general requirements of PBC, which are contained in the DSP 4.6.2.

If DSP 4.6.2 is not in conformity, then the PBC methodology of the operator is not acceptable for any PBC in IOSA, notwithstanding the approval or acceptance of the PBC by the regulator of the operator.

△ In auditor parlance, if PBC is used for conforming to an IOSA standard in DSP, then DSP 4.6.2 to DSP 4.6.6, as applicable, must be in conformity and cannot be N/A. The links are provided in the IAH – Interlinked and Repeated ISARPs in Section 2.

See the following flow chart for this concept:

Figure 4.1— Flow Chart – Standards with PBC Options



4.11 Additional Guidance

4.11.1 Manuals which Require Regulatory Approval or Acceptance

IOSA Program experience and analysis of audit results has confirmed that there are significantly different policies in use by Regulators/States for the approval of key manuals and documentation.

There are many approaches taken by Regulators, which may include but not limited to the following examples:

(a) No Regulatory approval required: The operator must approve the manual internally and can use the manual once it has been controlled, disseminated and, as required, staff are trained.

(b) Non-significant changes: An operator may be formally permitted by the Regulator to approve their own manuals that have had minor or 'non-significant' changes. Non-significant changes and the use of the manual are permitted only if the operator follows their approved procedure for these types of changes.

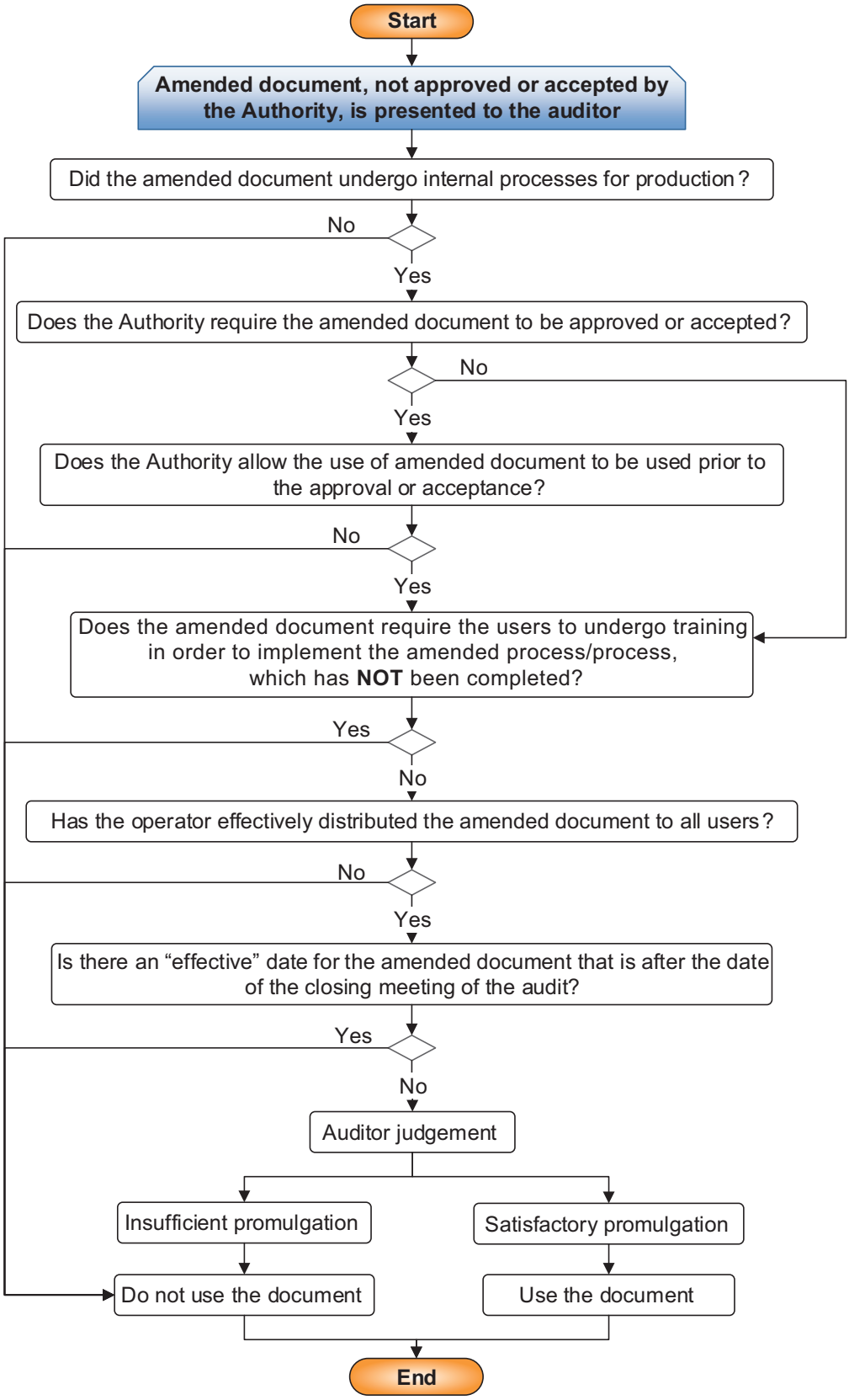
(c) Acceptance by the Regulator: The concept of acceptance by the Regulator acknowledges that the manual or document in question has been submitted to the Regulator for review, and unless otherwise advised, the operator is permitted to (may be provisionally) distribute and implement the contents of the manual, see IRM 'State Acceptance'.

(d) Approval by the Regulator: Certain Regulators do not permit the use of manuals submitted by the airline until they have been formally approved, see IRM 'State Approval'. If the operator has not ensured that such approvals were in place, the resulting Findings could only be closed after formal approval, possibly outside of the renewal audit time frame.

(e) A Combination of Acceptance and Approval by the Regulator: Some regulators approve some parts of a manual and accept the remaining parts of an operators' manual.

Please see the following diagram on how to deal with manual approvals.

Figure 4.2— Flow Chart – Use of Manuals for an Audit



IOSA provisions that require regulatory/State approval or acceptance contain the phrase: "... approved or accepted by the State ...", as per the IATA Reference Manual (IRM) Glossary definition. If an IOSA provision requires regulatory/State approval of a manual or function, but it is evident that the regulatory/State approval process in that region is not active, there may be an effect on the audit result which is beyond the control of the operator.

Note:

Auditors must consider that amending internal documentation is part of an operators function; the presence of IOSA auditors cannot interrupt that process, effectively, manuals can be revised at the discretion of the operator; the auditor must check that due processes have been followed.

4.11.2 Operational Functions Requiring Regulatory Approval

△ There is a group of IOSA provisions which specifically require regulatory approval for certain documentation or functions: AOC, flight simulators, maintenance manuals and authorities, De-/Anti Icing, weapons on board, etc. See **2.2**.

To avoid a potential risk to the operator's registration status, as well as avoiding strong resistance from the operator against findings which may not be closed within deadlines, operators must ensure, that before the audit, all regulatory approvals are in place.

△ There are many ISARPs which reference 'as required by the authority' or 'prohibited by the state'. While an AO auditor is not expected to know every regulatory framework that they audit, the auditor must ensure that their evidence to support the Auditee's claim that it is 'as required or no required by the authority'. The auditor, where practicable, must request the Auditee to produce the required proof to demonstrate that their system, process, procedure etc. is 'as required or not required by the authority'; this may be the regulation that states the requirement, the approval by the authority or any other means.

□ In case, the auditee maintains that the requirement was 'not required by the authority', it may be difficult to prove due to lack of documented references. In such a situation, the auditor shall exercise his/her professional understanding. If there is any doubt, the auditor may consult the operator's authority.

4.11.3 Assessing 'Commercial/Non-Commercial' ISARPs

△ A number of standards, especially in the FLT and the GRH scopes, have a note indicating that the standard is applicable to both commercial as well as non-commercial flights. As an example, the Note at the end of **FLT 4.2.42** states: *The specifications of this provision are applicable to commercial and/or non-commercial operations*.

The intent must not be confused with commercial or non-commercial operations as in the operational profile, but to apply the standard to revenue as well as non-revenue flights, such as training flights, test flights, ferry flights and positioning flights.

4.11.4 Assessing Flight Data Analysis

Auditing of the Flight Data Monitoring and Analysis system of the operator is tricky, as auditors are provided large volumes of data and colorful graphs, which may conceal the true picture.

Note that the essential elements of auditing the Flight Data Monitoring & Analysis system are:

(a) Data collection methods must exist for all applicable fleets. The usual methods of collecting data are from magnetic tapes, GSM phone links and satellite; an operator may use one or more methods to collect flight data.

(b) Transmission of data for the analysis. Check if this is performed in-house or externally. Check how the data is transmitted. Check if there is any data loss or errors in the transmission of data.

(c) Translation of the data into analysis.

(d) Use of the analysis. Check how the analysis is passed to the Fleet office and the Training office. Is it confidential?

(e) Proof of action taken. Check on who takes action, and how do they do it; it could be done directly by safety department or via the unions or via gate-keepers. Or it could be done by the flight ops department.

(f) Follow up actions by the Safety department. Was there an improvement? How did safety department measure the improvement?

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Section 5 Program Options

5.1 Parallel Audits of Affiliated Operators

5.1.1 Introduction to Affiliated Audits

There is an increase in the commonality and sharing of operational functions between the two or more operators.

When the affiliated operators share a portion of their operational functions, and when approved by IATA, one or more of the audits may be of reduced auditor-days due to the shared function having to be audited only once, see **IPM 8.2.6**. Thus there are benefits to the back-to-back or sequential auditing of two or more operators with close commercial relationships and/or overlapping of common operational functions.

△ For the application to IATA for approval of affiliated audits, in accordance with **IPM 8.2.6**, AOs should only classify operational documentation, policies, processes, procedures, etc. as common and/or standardized if the similarities are so close that no additional auditing effort or time will be required when auditing the affiliated operator.

However, despite the strong likelihood that the documentary references, audit assessments and possibly the nonconformities will be very similar, it is essential that there is an assessment record for each audit process in each of the affiliated operators' IAR.

5.1.2 Procedure for Planning/Conducting Affiliated Audits

Ensure that there is a sufficient level of commonality and standardization between the operators, using the "Audits of Affiliated operators" application form on the AO Extranet, as well as any other assessment needed.

Aspects to keep in mind during the planning are:

(a) Adequate oversight is often lacking or combined, due to the close proximity of the operations and the likelihood that staff who are responsible for dual or overlapping functions for both operators are very familiar with both operations. Confirmation of active oversight of all outsourced operational functions is particularly important and must be carefully and thoroughly assessed.

(b) For the Mandatory Observation, see **4.6.4**.

△ **(c)** The use of common manuals and documentation between affiliated operators must be expected, but each AOC holder must have a means of identifying and linking all documentation to the operations under their AOC. Responsibilities for the production and amending of all manuals and documentation must be clearly defined for each AOC holder.

Submit the IATA specific form to IATA, at least four (4) weeks before the audit(s) are scheduled to begin, containing all details of how the audit(s) will be conducted. Any planned usage of less than 25 on-site auditor-days for an Audit (as per **IPM 8.2.5**) must be approved by IATA before signing the Audit Agreement. On submission of the Audit Agreement to IATA, the AO shall request the agreement to be amended to reflect the approved number of on-site auditor-days.

The independence of operational functions, facilities, documentation structures, etc., must be clearly described within each report, to ensure that all information is complete, and not dependent on information contained in other report.

△ The overview on the shared operational functions of the affiliated operators and the time frame must be described in the Executive Summary of the IAR as per IPM **8.2.6** v) and **2.7.3**. Scheduling information will be listed in Additional Information of IAR as per **2.7.3**.

5.2 Suspended Provisions or Specifications

5.2.1 Applicability and Conditions for Auditing Suspended or Partially Suspended Provisions

(a) The procedures below must be used when an IOSA Provision, or a specification within an IOSA Provision, is suspended in accordance with the IOSA Standards Special Review Process, as per **IPM Figure 1.4 and Section 8.12**.

(b) When an IOSA Provision or a specification within an IOSA Provision comes under special review, the Provision is normally suspended until such time as the IOSA Standards Special Review Process is completed.

(c) Irrespective of the procedures followed below, all listed nonconformities remain included in the total Findings/Observations in the Audit Summary.

5.2.2 Procedures for Suspended or Partially Suspended Provisions

	An ISM Provision, or part thereof, is Suspended Before Audit Closure	
△	1	If the date of the announcement of the suspension is on or before the day of Audit Closure, the suspended provision, or part thereof, does not need to be audited and is assessed or amended as Not Applicable in the audit checklist or CR. ***Note:*** *If only part of the Provision is suspended, the remaining requirements for the ISARP are still applicable and are audited conventionally.*
	2	The following statement is inserted in the Auditor Comment (Narrative Response) for the associated ISARP: *In accordance with Figure 1.4 of IPM Ed NN (number to be inserted), this provision has been suspended and is not applicable.*

If a nonconformity has been raised against a provision that has been suspended subsequent to the audit, the following procedures apply:

	1. An open Finding against an IOSA Standard that is suspended	
	1	The CAR is retained as the existing evidence record of the finding and completed as follows:
△	2	The RC and CAP remain blank. The 'FAT' and 'Final Review and Acceptance' must be populated with the Auditee name & date, to allow the AO name & Date to be inserted, so that number 4 below can be completed.
△	3	Insert the following statement at the end of the 'Final review and Acceptance' section, including the name and date: "*This ISARP has been suspended in accordance with Figure 1.4 of IPM Ed NN (number to be inserted). This Corrective Action Record is no longer applicable, but will remain as part of the audit record."* In the verification of corrective action.

2. An open Finding against an IOSA Provision solely as a result of a nonconformity with the suspended specification(s) within that Provision	
1	The CAR is retained as the existing evidence record of the finding and completed as follows:
△ 2	The RC, CAP, FAT remain blank.
△ 3	Insert the following statement at the end of the 'Final review and Acceptance' section, including the name and date: "*The specification(s) within this Provision which resulted in this Finding being generated have been suspended in accordance with Figure 1.4 of IPM Ed NN (number to be inserted). This Corrective Action Record is no longer applicable but will remain as part of the audit record."* In the verification of corrective action.

3. An open finding against an IOSA Standard solely as a result of nonconformity with non-suspended specifications within that IOSA standard	
1	The CAR documentation record is completed as per existing procedures.
2	The CAR is closed conventionally when the operator is in conformity with all non-suspended specifications within that Standard.

4. An open Finding against an IOSA Provision as a result of nonconformity with a combination of non-suspended AND suspended specifications within that Provision	
1	The Finding is closed when the operator is in conformity with all non-suspended specifications;
△ 2	The CAR documentation record is completed as per existing procedures and a statement is inserted at the end of the 'Final Review and Acceptance' section: "*The following specification(s) which resulted in findings being generated have been suspended in accordance with Figure 1.4 of IPM Ed NN (number to be inserted): (description of suspended provisions).*"

In all situations, if the ISARP has been changed to N/A as a result of a suspended ISARP during or after the audit, a statement must be entered into the Additional Information of the Audit Summary form **(see 2.7.3)**. The statement must reflect the applicable statement as specified above.

5.3 Extenuating Circumstances

5.3.1 Conditions and Limitation for Extenuating Circumstance

Extenuating Circumstances is a Program option, see **IPM 7.5.6**, to extend the time frame for closure of a CAR based on extenuating circumstance, which are influences outside of the control of the operator. Extenuating circumstance is not to be used for reasons within the Operator's control. The lack of resources and/or finances are not acceptable grounds to apply for extenuating circumstances.

△ This option allows the Operator to stay on the register for a limited extended period of time, without having the audit formally closed.

Extenuating Circumstances is available, ensuring conditions for use are met, for Initial, Renewal and Verification audits.

In these situations the audit report will remain open until the CARs have been closed and then the audit may be closed. An associated annotation is made on the register in accordance with **IPM Table 7.1**.

If Audit closure is not achieved prior to the revised deadline date, the operator shall be removed from the IOSA Registry in accordance with **IPM 7.5.9**.

5.3.2 Application for Extenuating Circumstance

The application to use Extenuating Circumstances must come from the operator or the AO associated with the audit, as soon as it becomes known that audit closure may not be achieved.

The request to use Extenuating Circumstances must be made in writing to IATA. The request must contain:

(a) the justification for the use of Extenuating Circumstances;

(b) the reasons the delays are outside of the control of the operator;

(c) a corrective action plan with the time line of closure actions; and

(d) any other supporting information.

5.3.3 Recording Extenuating Circumstances

The use and brief details of Extenuating Circumstances must be recorded in the ES, Additional Information, including:

(a) the applicable ISARPs associated with the use of Extenuating Circumstances;

(b) the justification for the use of Extenuating Circumstances; and

(c) the reason the delays are outside of the operator's control.

5.4 Interim Corrective Action

5.4.1 Process for the use of Interim Corrective Action (ICA)

The ICA option is only available for renewal and verification audits. The use of ICA is not available for initial audits as the time frame for implementation of corrective actions is 12 months, which is considered sufficient time to address any issues with closure of findings.

△ Approval is required from IATA, who will ensure that the use of the ICA option is fully justified, as registration will be renewed with a finding having been closed on an interim basis. The AO must apply to IATA, as soon as it is determined and before the submission of the IAR, for approval of the use of ICA for a given situation, see **IPM 2.12.3**. Approval is normally only given for exceptional reasons, such as operational factors which require a long period of time to implement due to operational constraints, and are unavoidable. A lack of resources or a large number of Findings to implement the corrective action(s) is not an acceptable reason for the use of ICA.

△ The interim corrective action provided must be acceptable as a **provisional** means of closing the Finding before audit closure, for the purpose of renewal of Registration. Upon the acceptance of the interim corrective action, the action shall be implemented by the auditee in accordance with the timeline specified in the ICA.

△ After registration has been renewed, the operator remains fully responsible for providing the final corrective action within 120 calendar days. The AO must verify implementation of the final corrective action and formally close the audit to ensure that the operator will not be removed from the registry, see **IPM 7.5.13**.

△ In the assessment of the final corrective action, the conventional auditing methodology must be used, including sampling of evidence. However in some cases, depending on the significance, risk, complexity, size, frequency and magnitude of the requirement/operational function/corrective action, the verification of implementation may require 100% sampling to assess the closure of the final corrective action. For example, specific pilot training and currency requirements, which may also be regulated.

The AO remains responsible to monitor the progress of the operator in implementing the permanent corrective action prior to the 120 day extension, and to notify IATA of the status and progress one (1) month prior to the extension date.

In accordance with **IPM Section 8.10.5** and prior to the 120 calendar day extension date, IATA must be advised in writing (within seven (7) calendar days) that a permanent corrective action for the associated finding(s) has been accepted and verified by the AO.

If the 120 day deadline is not met, the operator will be removed from the Registry, in accordance with **IPM Section 7.5.13**.

△ Conventional documentation and implementation requirements must be satisfied for both, the interim **and** the final corrective actions.

If an AO is considering the use of this option while on-site or post on-site audit activity, which could justify the use of ICA, IATA must be contacted immediately for the review and approval.

Example 1

The operator has a Finding in MNT 2.9.1 for the inspection of the FDR/CVR.

△ *In order to complete the final corrective action of conducting the inspections, an Engineering Order and approval is required. Additionally, the Approved Maintenance Program is required to be amended to incorporate the inspection requirements, and requires approval. While the approval an Engineering Order and the Approved Maintenance Program may be forthcoming before the due date to have the CARs closed, the conducting of the inspections based on these documents on a fleet of 80 aircraft is unlikely to be performed before the due date due to operation restrictions and scheduling.*

Interim Corrective Action is applied for by the AO and approved by IATA.

△ *The interim corrective action is the approved Engineering Order, Approved Maintenance Program, the inspection schedule showing all aircraft to be inspected and when, with some of the inspections completed.*

△ *The final corrective action is evidence that all the aircraft have been inspected, which is then to be verified by the AO.*

Example 2

The operator has a Finding in FLT 2.2.27 for the training and evaluation of flight crew in normal and non-normal procedures, that demonstrates competence of each flight crew's competence during recurrent training.

△ *In order to complete the final corrective action, it is required that all 114 flight crew undertake the training and evaluation in normal and non-normal procedures, and the training manuals are updated to reflect this requirement in the recurrent training program. While the amendment and approval of the Training Manual may be possible before the due date to have the CARs closed, it is unlikely that all the training and evaluation will be conducted before the due date due to flight crew scheduling and operational restrictions.*

Interim Corrective Action is applied for by the AO and approved by IATA.

△ *The interim corrective action is the approved amended Training Manual and the training schedule showing all flight crew and when they will undertake the training and evaluation, with some of the flight crew having completed the training and evaluation.*

△ *The final corrective action is the evidence that all the flight crew have undertaken the training and been evaluated as competent, which is then verified by the AO.*

5.4.2 Completion of CARs for Interim Corrective Action (ICA)

When the use of ICA has been approved by IATA, two CARs will be issued in two phases:

△ **(a)** The Interim CAR containing the interim corrective action, as provisional closure of the finding and closure of the audit report for the purposes of re-registration.

△ **(b)** The Final CAR, containing the final corrective action, which requires the audit report to be re-opened.

△ The Final CAR will be issued after closure of the Interim CAR, when final corrective actions have been verified, between audit closure and a deadline of 120 calendar days after the Registration expiry date.

General guidance for the raising of the two CARs:

△ **(a)** The original Narrative transferred from the Audit Checklist to both the Interim and Final CARs must be exactly the same as the Checklist wording. A check can be run in the Audit Software to verify this.

△ **(b)** The separate interim and final corrective actions in each CAR must be structured to be compatible with the single evidence description in the original Narrative.

Interim CAR	
1	The "RC" is completed conventionally.
△ **2**	Under the CAP, the "Interim Action" and "Corrective Action" fields will be selected, describing in "Corrective Action Plan" field on the interim corrective actions which were planned and taken to close the CAR on a temporary basis.
△ **3**	Under the Final Action Taken (FAT), the "Submitted by" and "Date of Final Action Taken" fields must remain blank. The FAT field must include the standard phrase "See Interim Action Taken". The "Action Taken By" fields must contain an AO Representative name.
△ **4**	The "Verification of Corrective Action" under the "Final Review and Acceptance" must include detailed evidence of the temporary corrective action verified by the AO. A statement that the Interim CAR has been closed based on the interim corrective action taken by the Auditee shall be included.
5	The Audit Report is then closed in the conventional way.
Final CAR (the second CAR is raised)	
	Note: *The Interim CAR, Audit Summary and other sections of the audit are not to be modified at all.*
1	The Audit Report is opened; contact IATA Quality to perform this function.
2	The RC from the Interim CAR will be repeated verbatim.
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△ **3**	The "Final Action" will be selected under the CAP, describing the final corrective action implemented by the Auditee and the verification done by AO.

4	The "Verification of the Corrective Action" under the "Final Review and Acceptance" must include detailed evidence of the final corrective action verified by the AO. A statement that the Final CAR has been closed based on the final corrective action taken by the Auditee shall be included. ***Note:*** *The verification of implementation must be conducted in a conventional manner or it may require 100% sampling, refer **4.3.2** on sampling.*
5	As per **IPM Section 8.10.5**, AOs shall notify IATA in writing within seven (7) days of verification of implementation of final corrective action(s), which must occur within the period of 120 calendar days following the expiry of the current registration.
Procedure if a Permanent Corrective Action is Verified before Audit Closure	
If a final Corrective Action for the finding is confirmed before audit closure, the use of this IPM option will become inapplicable and a single CAR will be completed conventionally. In this case, the original text in the "Interim Corrective Action" fields in the CAR will remain and the following standard text must be inserted:	
The Interim Corrective Action option will no longer be used. Refer to the Planned and Final Corrective Actions below.	

5.5 Active Implementation

5.5.1 Applicability

Active Implementation (AI) permits an operator to be in conformity with a designated IOSA Standard, based on active execution of an acceptable Implementation Action Plan (IAP).

Only certain IOSA Standards will be specifically designated for the application of AI. Such standards will have always have undergone a risk analysis, the results of which must indicate that application of AI to the particular standard will not create an unacceptable operational risk.

An IOSA Standard that has been designated under AI will be clearly identified in the ISM and on the IOSA Checklist. The following phrase will always follow a designated provision in the ISM: *"An operator may conform to this provision through Active Implementation"*.

Completion of the proposed IAP must project conformity with all technical specifications contained in the designated IOSA Standard, including deadline dates for achieving conformity.

Application of AI to designated standards is not mandatory; the option will normally be used following an assessment of corrective action options by the AO & operator. The audit team will then assess conformity with the relevant designated standard(s), in accordance with the guidance that follows.

5.5.2 Implementation Action Plan and Requirements

The operator must provide:

(a) A proposed Implementation Action Plan (IAP) to the Audit Team, containing details and a schedule of how the operator plans to conform to the IOSA provision.

(b) Evidence that prerequisite condition(s) are satisfied, if a prerequisite condition(s) is included in the designation of an IOSA provision (refer paragraph c. below).

(c) Acceptable evidence that permits the auditor to verify that execution of the IAP is actually underway. An operator that is unable to prove to the Audit Team that execution of an IAP is underway does not meet the criteria for having its IAP accepted under AI. Unless prerequisite conditions specify otherwise, acceptable evidence may include:

1. executed contracts with external organizations for work to be accomplished, equipment to be purchased or training to be conducted;
2. components, parts or material that has been acquired by and/or is in possession of the operator;
3. specified equipment having been installed on a number of applicable aircraft;
4. some or all applicable personnel having completed specified training.

The IAP must meet the following requirements:

(a) Specify a projected date of completion; which must be in accordance with applicable prerequisite conditions, if any.

(b) Contain a detailed schedule of all work or activities necessary for the operator to complete the plan within the planned time period.

(c) Identify a series of progress milestones over the total duration of the plan that permit a comparison of actual work completed against the projected work schedule, to allow the AO to assess if the IAP is progressing toward completion according to the schedule. Progress milestones will be stated as future dates, by which a defined amount of work is projected to be complete, and will be spaced at intervals of 6 months or less.

(d) Detail all equipment, components, material or any other physical resources necessary to complete the plan.

Example 1

If the designated standard specifies installation of aircraft equipment, the IAP must:

(a) *Include an acquisition schedule of all specified components and all other parts or material necessary to equip the applicable aircraft.*

(b) *Map out projected installation schedule dates for all applicable aircraft in the operator's fleet as identified by registration or tail number.*

(c) *If the designated standard specifies training for certain operational personnel, the IAP must:*

1. *include all resources necessary to complete the training of all applicable personnel.*
2. *show projected training dates for all applicable personnel.*

5.5.3 Prerequisite Conditions

The designation of IOSA Standards for AI will include specific deadlines stated under the AI designation of the IOSA provision, which will be clearly identified in the ISM and on the IOSA Checklist. The following phrase will always follow a designated provision that includes an associated prerequisite condition: *An operator may conform to this provision through Active Implementation, as long as the Implementation Action Plan (IAP) projects conformance on or before (date).*

When prerequisite conditions are included, an operator, to gain acceptance of its IAP, must demonstrate satisfaction of the prerequisite conditions to the auditor.

The operator must demonstrate that execution of the IAP is underway.

5.5.4 Documenting Active Implementation

The fact that an operator has achieved conformity with a designated IOSA provision based on Active Implementation must be accurately documented in the IOSA Audit Report (IAR), **Additional Information**. The AO will enter the reference numbers of all designated IOSA Standards for which the operator was found in conformity based on the application of Active Implementation.

△ In the Audit Checklist, the auditor will record the Standard as in conformity and enter the following statement into the Narrative space associated with each designated Standard for which the operator was found in conformity based on the application of Active Implementation: *The operator is in conformity with this IOSA Standard through Active Implementation in accordance with the Active Implementation Record in this report.*

An IOSA Active Implementation Record (AIR) will be completed by the AO for each designated IOSA Standard for which the operator seeks conformity through the application of Active Implementation. The AIR must be uploaded into the Audit Software under the ORG audit checklist.

5.5.5 Active Implementation Record and Examples

AIR ID: IOSA-ABC-AO-Z....Z-YYYY

ACTIVE IMPLEMENTATION RECORD	
Details Of Implementation Action Plan (IAP)	
IAP: Physical Evidence of Execution: **Description of Evidence:** **Description of Evidence:** **Description of Evidence:** **Description of Evidence:**	(Note 1)
IAP Projected Completion: **Date:**	(Note 2)
IAP Projects Conformity with Designated IOSA Standard: ☐ **Yes** ☐ **No**	(Note 3)
IAP Contains Detailed Schedule of Work Activities until Completion of IAP: ☐ **Yes** ☐ **No**	(Note 4)
IAP Contains Detailed List of Physical Equipment and Resources to Complete IAP: ☐ **Yes** ☐ **No**	(Note 5)
IAP Prerequisite Conditions Satisfied (if applicable): ☐ **Yes** ☐ **No** ☐ **N/A**	(Note 6)
IAP Includes Progress Milestones at Maximum 6-month Intervals: ☐ **Yes** ☐ **No**	(Note 7)
First IAP Progress Milestone: **Date:** **[Note 8]** **Description of projected work to be completed:**	See Examples below

ACTIVE IMPLEMENTATION RECORD	
Second IAP Progress Milestone:	
Date:	See Examples below
Description of projected work to be completed:	
Third IAP Progress Milestone:	
Date:	See Examples below
Description of projected work to be completed:	

AIR ID: IOSA-ABC-AO-Z.....Z-YYYY

△ ABC is operator 3 letter designator;

AO is the AO 2 letter designator;

Z.....Z is the ISARP reference;

YYYY is the audit year.

Note 1: Enter a description of all evidence that demonstrates the operator has physically begun execution of the IAP.

IAP – Examples of Evidence of Execution
IAP Physical Evidence of Execution – Descriptions of Evidence:
Contracts have been executed with (names of vendors) for the purchase of all equipment required to complete the IAP.
40 percent of the required equipment (describe equipment) has been purchased and is in the possession of the operator.
Installation of the equipment (e.g. ELT) is complete on 30 percent of the fleet (24 of 80 aircraft) as of (enter the date).

Note 2: Enter the projected completion date of the IAP.

Note 3: Tick yes to indicate that once the IAP is complete, the operator will be in full technical conformity with specifications in the designated IOSA Standard.

Note 4: Tick yes to indicate the IAP contains a detailed schedule of all work or activities necessary for the operator to totally complete the IAP within the planned time period.

Note 5: Tick yes to indicate the IAP delineates all equipment, components, material or other physical resources necessary to totally complete the plan.

Note 6: Tick yes to indicate the operator has satisfied any prerequisite conditions associated with the particular standard; tick N/A if there are no prerequisite conditions associated with the particular designated standard.

Note 7: Tick yes to indicate the IAP includes a series of continuous progress milestones, each stated as a date and a specific amount of work projected to be complete, spaced in intervals of 6 months or less over the total duration of the plan.

Note 8: Enter the date of the first stated progress milestone in the IAP. Also enter the specified work projected to be complete on the date of the first progress milestone.

Examples:

Note 1: Enter the specific dates for subsequent progress milestones within the 24 months following the date of the Closing Meeting.

IAP – Examples of Progress Milestones

First IAP Progress Milestone:

Date: *15 September 2017*

Description of projected work completed:
(a) *Purchase orders for all ELT installations confirmed.*

(b) *ELT Equipment installed on 63 percent of the fleet (xx of xx aircraft).*

Second IAP Progress Milestone:

Date: *15 March 2018*

Description of projected work completed: *ELT equipment installed on 80 percent of the fleet (xx of xx aircraft).*

Third IAP Progress Milestone:

Date: *1 September 2019*

Description of projected work completed: *ELT equipment installed on 95 percent of the fleet (xx of xx aircraft).*

5.5.6 Notification to IATA

Due to the infrequent use of Active Implementation, AOs are encouraged to contact IATA for assistance when utilizing Active Implementation to determine conformity with an ISARP.

If Active Implementation is utilized as a method of determining conformity, the AO must advise IATA QC team of its use and that the AIR is attached to the Audit Software.

5.5.7 Active Implementation Follow-up

The AO must determine if the operator has used the AI option in the prior audit.

If the operator has used AI in the prior audit where the IAP incorporation deadline date has past and the operator does not intent to apply Active Implementation for this audit, the auditor must assess if the ISARP is now in conformity.

△ If the IAP specifies a deadline date of conformity at some time after the current audit date, then the Auditor must ensure progress has been made and actions have been taken during the last registration period and the IAP be updated to reflect the current status. If there has been no progress made on the Active Implementation, then a comment stating this must be included in the **Additional Information**.

If the operator intends to repeat the use of AI in the current audit, then the IAP must be updated to the current status and if required the deadline dates to be revised.

Note:

The former IAP is not to be used for the repeated use of AI.

5.6 Verification Audits

5.6.1 Process for Verification Audits

In accordance with the **IPM 7.7.5**, IATA may determine a Verification Audit (VA) must be conducted to ensure continued conformity with the ISM and IPM. This is based on the situation where the operator has had a significant change in their organization or operation, that the audit report is no longer an accurate reflection of the operator.

When it has been determined by IATA that a VA must be conducted:

(a) IATA will select the AO to conduct the audit. The AO will be advised by IATA of their selection, at which the AO must confirm to IATA the acceptance of the terms and conditions associated with the VA. The AO must be aware that the restrictions of consecutive audits will apply.

(b) IATA will specify the scope for the VA. The selected AO must scrutinize the scope and if needed may request changes, however the final determination will be by IATA. The VA does not have to be a full scope audit: it may be a section or a selection of ISARPs from multiple sections, and may include a selection or all of the Mandatory Observations. The complete scope of the VA, as defined by IATA, must be completed.

(c) Based on the IATA specified scope the auditor-days will be calculated. The selected AO must scrutinize the Auditor-days and if needed may request changes, however the final determination will be by IATA.

(d) The AO must coordinate the dates of the VA with the operator, keeping in mind the time frame specified by IATA that the VA has to be conducted.

(e) When planning a VA, the AOs, must follow the normal processes for a conventional audit, such as the tri-party agreement, audit build, audit planning, QC, closure processes, etc., refer to **IPM 8.2.15**.

(f) As VA is ordered by IATA for a specific reason to ensure conformity due to a change in operations or an event, generally outside of the routine, it is essential that a high level of diligence is applied. The AO must send fully qualified and competent auditors for each VA; thus no qualification or evaluation activities for auditors must be undertaken.

△ **(g)** Since VAs are always under the scrutiny of the member-operators and Regulators, AOs are encouraged to advise IATA of the progress of the VA on a weekly basis, and report any delays that may be taking place, or are anticipated.

△ **(h)** VAs may attract the attention of regulatory bodies and other interested parties, and these bodies may request to observe the audit. The AO must accept and also encourage the operator to accept observers to the audit, to enhance greater transparency of the audit processes of IOSA.

(i) AOs must ensure that their internal QC performs checks that ensure that the required scope of the VA has been audited and no required section has been omitted.

(j) All VA reports undergo a full QC by IATA's Quality team.

5.6.2 Conducting a Verification Audit

The Verification Audit is conducted in the same manner as a conventional audit, in terms of assessing the individual ISARPs and conducting the Mandatory Observations that are designated as within the scope of the Verification Audit.

Auditors must be briefed to audit to the scope identified by IATA. Should there be any standards that the AO/auditor finds difficulty in auditing, they must advise IATA as soon as practicable. However, during the audit, if an auditor finds that, for a good reason, there is a need to expand the scope of the VA to cover another section or sub-section that was not part of the defined scope of the VA, or to increase the depth of the audit, or to increase the number of auditor-days, then the Lead Auditor shall

contact the AO, who in turn, shall contact IATA for approval. If approved by IATA, a telephonic approval must be followed by a formal request and approval.

During the audit, AOs should keep IATA updated on the progress of the Verification Audit, and advise, in confidence, of any serious deficiencies that were noted during the VA.

When auditing linked or repeated provisions, the assessment of the related ISARPs shall be limited to only those ISARPs that fall within the IATA defined scope of the VA. AOs must assume that the provisions that are linked or repeated in disciplines that are outside of the scope of the VA, continue to remain in conformity (as in the previous IOSA audit of that operator). This must be stated in the Additional Information of the Audit Summary form with the following standard statement:

'Interlinked and repeated ISARPs that fall within the scope of the Verification Audit have been assessed as part of this audit, any that do no fall within the scope of this audit have not been assessed and are considered to be in conformity as per the last audit report, refer to IOSA Auditor Handbook – Procedures and Guidance'.

Mandatory Observations that have been designated for the Verification Audit, must be performed in the conventional manner. However, if there is a nonconformity arising from the MO, then the Finding/Observation must be raised against the ISARP whether within the Verification Audit specified scope or not.

Note:

IATA reserves the right to send an Observer to witness the Verification Audit, at the last minute, with limited prior notification.

5.6.3 Completing the Audit Checklist for a Verification Audit

△ AOs are encouraged to follow the audit checklist procedure described in IAH 2.7.4. Since it is not possible to build an audit that has only the designated ISARPs of the Verification Audit, the Audit Software will include all ISARPs in the same discipline. This also allows the widening of the scope of the audit based on any anomaly or concern identified on-site and the operator's conformity.

△ In completing the audit checklist, the ISARPs that are not within the designated scope of the Verification Audit must be marked as N/A.

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△ In the Audit Summary the Audit Category, must have 'Verification Audit' selected from the drop down menu.

5.6.4 Renewal Audit Alternative

The operator that has been notified of the determination to conduct a Verification Audit has the option to undertake an early renewal audit, see **IPM 7.7.5 (iii)**. If this option is taken, the audit will be full scope, and must be conducted as a conventional renewal audit. If the audit is conducted outside the normal renewal audit window, there will be a change to the registration date.

△ The entry in Audit Category of the AS must be selected as a renewal audit from the drop down menu.

5.6.5 Audit Re-visit Alternative

△ The operator that has been notified of the determination to conduct a Verification Audit has the option to undertake an audit re-visit, in accordance with **IPM 7.7.6**. This is only possible if a recent audit has been conducted and remains open.

When this option is taken, the re-visit activity would include re-auditing a number of provisions and amending a number of the assessments, as required. Auditing and follow-up activities for the re-visit must follow conventional auditing methodology.

5.7 IOSA Preparation Visit

△ The IOSA Preparation Visit (IPV) is optional and can be conducted by AOs for operators to provide an overview to assist the operator in their expectations and preparations for the IOSA Audit. Refer to **IPM 8.2.7** for further details.

5.7.1 IPV Presentation

The IPV presentation is available on the IOSA extranet site. AOs have access to the IOSA extranet site, under the 'Audit Organizations' tab.

△ The presentation has been developed by IATA to standardize the content of the IPV; however, the presentation may be modified by hiding or removing slides, to tailor the presentation to the operator's circumstance. No slides shall be added to the presentation.

www.iata.org/publishing
custserv@iata.org
+1 800 716 6326