1. AIM

To define the method for conducting and reporting audits.

2. SCOPE

This procedure covers everything that will be done during the audit process.

3. RESPONSIBILITIES

The Certification Manager, Planning Officer, Management Representative, Auditors, and Certification Committee are responsible for implementing this procedure.

4. DEFINITIONS

5. APPLICATION

The audit is conducted in accordance with **the FRM.S.80 Audit Plan** .

An opening meeting is held at the beginning of the audit, and a closing meeting is held at the end. Additional information required for the audit team during the pre-audit phases, the conduct of the field audit, and the post-audit phases is defined in **the DEK Audit Team Handbook** document.

Where any part of the audit is to be conducted electronically or where the area to be audited is virtual, the TCS Certificate will ensure that such activities are carried out by personnel meeting the defined competency criteria. The evidence obtained during such an audit will be sufficient to enable the auditor to make an informed decision regarding the suitability of the requirement in question.

For ISO 50001, energy performance improvements can be demonstrated at the equipment, process, system, or plant level.
During each audit within the audit program, TCS confirms compliance with the EnYS scope and boundary(s) defined by the client.

5.1. Holding the Opening Meeting

The opening meeting will be attended by the client's senior management and the appropriate personnel responsible for the functions and processes to be audited.
It is carried out with the staff. The purpose of the opening meeting is to discuss how the audit activities will be conducted.
A brief explanation is provided and conducted by the Lead Auditor at a level of detail appropriate to the client's familiarity with the audit personnel.

The topics to be discussed at the Opening Meeting are listed in **the FRM.S.30 Meeting Minutes** form . It has been defined. The form is signed by the audit team and company participants.

5.2. Communication during the audit

During the audit, the audit team periodically evaluates the progress of the audit and exchanges information. The Lead Auditor periodically communicates with the audit team members to reorganize the workload as needed, regarding the progress of the audit and any client concerns.

If necessary, audit team members assist the audit team leader in the following matters:
- reminds attendees of any forgotten items on the opening and closing meeting agenda.
-It forms the sentence structure of inconsistencies.
- indicates the need for a scope change.

If audit evidence reveals unattainable audit objectives or the existence of an urgent and significant risk (e.g., security), the audit team leader reports to the client and, if possible, to TCS Certification to determine

appropriate action. Such actions may involve modifying or terminating the audit objectives or scope, or modifying or reconfirming the audit plan. The Lead Auditor reports the outcome of the action taken to TCS Certification via **the Audit Report .**
The Lead Auditor reviews any changes to the scope of the audit that arise during the on-site audit with the client and reports this to TCS Certification via **the Audit Report .**
If the Lead Auditor encounters a problem where they are unable to communicate with the company in any way, they will contact TCS Certification.

Additional requirements related to occupational health and safety are defined **in the ISO 45001 Certification Guidelines** .

5.3. Obtaining and verifying information.

During the audit, information gathered through interviews regarding the audit objectives, scope, and criteria, observations of processes and activities, review of documentation and records, and other methods (including information regarding interfaces between functions, activities, and processes) is verified to serve as audit evidence.

This is recorded in **an Audit Note** created separately for each standard .

5.4. Determining and recording the audit findings.

Observations:
These are findings that are not clear enough to be defined as nonconformities or that cannot be referenced to the relevant standard, but which have the potential to become nonconformities in the future.
Major Nonconformity:
Based on objective evidence, a significant failure to comply with, implement, and/or maintain the requirements of the current standard.
(That is, a clause of the standard is either not documented or not implemented) or raises significant doubts about the Management System's ability to achieve the customer's stated policies and objectives.
Minor Nonconformity:
A management system weakness represents a minor issue that, if left unaddressed, could lead to a significant nonconformity. Every minor nonconformity should be considered for potential improvement, and system weaknesses should be investigated for inclusion in a corrective action program.

Completing the Non-Compliance Form

TCS **UYGUNSUZLUK FORMU**

Firma Numarası	0
Firma Adı	0
Tetkik Tarihi	0.01.1900
Uygunsuzluğu Tespit Eden Baş Tetkikçi/Tetkikçi Adı-Soyadı	

Bu alan, Baş Tetkikçi / Tetkikçi tarafından doldurulur.

Uygunsuzluk Tanımı	Referans Standart / Madde No	Uygunsuzluk Numarası	Uygunsuzluk Türü	Değerlendirme Yöntemi
			☐ MİNÖR *Minör uygunsuzluklar, denetim ekibi kararına göre kayıt/plan kontrolü ile kapatılabilir. (Aşama 1 tetkikinde tespit edilen minör uygunsuzluklar, kayıt kontrolü ile kapatılmalıdır.)*	☐ PLANLARIN KONTROLÜ ☐ KAYITLARIN KONTROLÜ
			☐ MAJOR *Majör uygunsuzluk kayıt kontrolü ile kapatılabilir.*	☐ KAYITLARIN KONTROLÜ

Sayfa 1

Takip Denetimi Gerekli Mi?	☐ HAYIR ☐ EVET
Yönetim Temsilcisi Onayı (Ad-Soyad/Tarih/İmza)	

Nonconformities identified during the Stage 1 audit are recorded using **Form FRM.S.179 .**

The actions taken to address the nonconformities identified in Stage 1 audit are verified by the audit team prior to Stage 2. If the nonconformities cannot be resolved, Stage 2 audit is not conducted.

Nonconformities identified during the Stage 2 audit are recorded using **the FRM.S.179 Nonconformity Form .**

Planned actions for non-conformities must be submitted to the Audit Team within 15 days, and closure records within 3 months. Failure to submit closure records within the specified time will result in the company's license being suspended.

- ✓ **The full name of the lead auditor/auditor who identified the irregularity** should be written.

Uygunsuzluğu Tespit Eden Baş Tetkikçi/Tetkikçi Adı-Soyadı	

- ✓ **A definition of non-conformity must be written. Points to note:**

Each non-conformity should be identified using the following five elements.

1. Necessity

The requirement is written as defined in the relevant article of the audit standard, normative documents, or legal requirements.

2. Situation identified during the inspection

The situation that is found to be contrary to the requirement is written down.

3. Objective evidence

Objective records that are examined and found to be incomplete are written down.

4. Result (statement of inappropriateness)

The statement of inappropriateness is written.

The non-conformity is due to the elements mentioned above;

- The discrepancy should be described in detail, understandable to the customer, and illustrated with examples, specifying the objective evidence supporting the discrepancy. Simply stating the document name and number of the identified discrepancy is insufficient.
- The term "advice" or "recommendation" should not be used in the definition of nonconformity.
- If there is a discrepancy between the practice/legal requirement described in the documentation and the current practice, it is defined as a non-conformity.

  For example, if the product description states that the product has a shelf life of 6 months, but the product packaging states it as one year from the production date, this should be reported as a discrepancy.
- If there are discrepancies in records prepared for the same purpose and whose data should be consistent with each other, this should be noted as a nonconformity. For example, a conflict in terms of responsibilities between the Internal Audit Plan and the Internal Audit Questionnaire. If the department head defined in the Internal Audit Plan is different from the department head listed in the Internal Audit Questionnaire, this should be defined as a nonconformity.
- There is no standard/rule that states a certain number of minors equals one major (e.g., 7 minors = 1 major). In the same process, e.g., a production process, if there are several nonconformities (minor), they can be defined and written as a single nonconformity (major).
- The presence of mixed waste such as paper and plastic in plastic waste bins in the production area, and the failure to reassess the risks identified in existing risk analyses after the activities carried out, should be considered a non-conformity.
- There is no rule stating that "an observation noted in a Stage 1 audit will become a nonconformity in a Stage 2 audit if it is not addressed." An issue noted in Stage 1 can only become a nonconformity in Stage 2 if the deficiency in implementation is confirmed by objective evidence.
- Correction of spelling errors made while writing about irregularities should not be done using correction fluid or typographical correction pads. A line should be drawn over the erroneous part, and then a signature should be added.

For example;

Incorrect: It appears that there were no questions regarding whether an internal audit was conducted.

Correct: It has been observed that there are no questions regarding whether an internal audit was conducted on July 21, 2017.

Incorrect: There is no host checking.

Correct: ISO/IEC 27001:2022 Annex A 8.8 (Technical Vulnerability Management) requires the regular identification of technical vulnerabilities. The audit conducted on December 23, 2025, found no records of host vulnerability scans from the previous 12 months. This indicates that the relevant control is not being effectively implemented.

False: Three of the proposals were found to be unsigned.

Incorrect: It has been observed that the inspection and testing reports were not properly completed and maintained.

False: Some controlled documents were found to be missing from their correct locations.

False: In some cases, supplier evaluation has been observed not to have been carried out.

Incorrect: Corrective actions need to be followed up.

✓ **Reference Standard / Clause Number must be written.**

If integrated auditing is being performed, the reference standard must be specified.

The relevant clause of the audit standard, normative documents, or legal requirements must be referenced. The nonconformity must be correctly matched with the standard clause number. A minor/major nonconformity should not be written for a deficiency that cannot be referenced.

- ✓ **The Non-Compliance Number must be written.**

  Nonconformities should be numbered as follows: 1/4, 2/4, 3/4, 4/4, and so on.

- ✓ **The type of nonconformity and the assessment method to be applied for the nonconformities must be indicated.**

Uygunsuzluk Türü	**Değerlendirme Yöntemi**
☐ MİNÖR *Minör uygunsuzluklar, denetim ekibi kararına göre kayıt/plan kontrolü ile kapatılabilir. (Aşama 1 tetkikinde tespit edilen minör uygunsuzluklar, kayıt kontrolü ile kapatılmalıdır.)*	☐ PLANLARIN KONTROLÜ ☐ KAYITLARIN KONTROLÜ
☐ MAJOR *Majör uygunsuzluk kayıt kontrolü ile kapatılabilir.*	☐ KAYITLARIN KONTROLÜ

- ✓ **A label should be placed to indicate the need for follow-up inspection.**

Takip Denetimi Gerekli Mi?	☐ HAYIR	☐ EVET

- ✓ **Approval from the Management Representative is required for the written non-compliance.**

Yönetim Temsilcisi Onayı (Ad-Soyad/Tarih/İmza)	

The Nonconformity Form specifies the fields to be completed by the audit team and the fields to be completed by the audited organization.

The nonconformity statement must include a clear description of the nonconformity, detailing the objective evidence on which the nonconformity is based. Audit findings identified as nonconformities cannot be recorded as opportunities for improvement or as observations. The relevant clause must be referenced when defining the nonconformity. A minor or major nonconformity should not be written for a deficiency not defined in the audit standard, relevant normative documents, or legal requirements.

Nonconformities are clarified with the client to ensure that the nonconformities are understood and that the evidence is conclusive and accurate. The Lead Auditor attempts to resolve any differing opinions between the client and the audit team regarding the audit evidence or findings and records any unresolved issues in the **FRM.S.33 Audit Report .**

The audit team should refrain from identifying the root cause of the nonconformities or suggesting planned corrective actions.

5.5. Preparation of test results

Under the responsibility of the Principal Investigator, prior to the closing meeting, the audit team:
a) The auditor reviews the audit findings and other relevant information collected during the audit against the audit objectives and criteria and identifies any discrepancies.
b) Taking into account the inherent uncertainty of the audit process, they agree on the audit results.
c) They agree on all necessary follow-up activities.
d) It must confirm the suitability of the audit program or define any desired changes regarding future audits (e.g., scope of certification, audit duration or date, frequency of surveillance, competence of the audit team).

The audit findings are recorded using the audit kit.

5.6. Holding the closing meeting

At the closing meeting, participants are recorded. The meeting is conducted with the participation of the client's management authority and the appropriate personnel responsible for the processes or functions examined.

The purpose of the closing meeting, normally conducted by the Lead Auditor, is to provide recommendations regarding certification.
It is the presentation of the test results.

Each nonconformity is presented in a clear and understandable manner. The Nonconformity Form is signed by the organization's Management Representative. It is stated that nonconformity closure plans must be submitted to TCS Certification within 15 days at the latest, and nonconformity closure records within 90 days at the latest.

The topics to be discussed at the Closing Meeting are defined in **the FRM.S.30 Meeting Minutes** . The level of detail of the closing meeting should be consistent with the client's awareness of the audit process.

The client is given the opportunity to ask questions. Differences in opinion regarding the audit findings or results are discussed between the audit team and the client, and a resolution is reached if possible. Any unresolved differences of opinion are recorded in **the Audit Report and communicated to the TCS Certification Planning Manager.**

5.7. Audit report

TCS Certification prepares a written **Audit Report to provide to the client after each audit** . The audit team may identify opportunities for improvement, but does not recommend specific solutions. The audit report is the property of TCS Certification. The Lead Auditor ensures the preparation of the audit report and is responsible for its content.

The audit report for ISO 50001 additionally includes the following information.
a) Scope and limits of the audited Energy Management Systems (EMS)
b) In certification decisions
1. A verification of the success of EnYS's continuous development and a record of audit evidence to support it.
NOTE 1: Upon initial audit, the creation of this system can be seen as a continuous development of EnYS.
2. A statement regarding the success of the continuous improvement in energy performance and a record of the audit evidence to support this statement.
NOTE 2: Demonstrating improved energy performance in the initial assessment may be considered as continuous energy performance improvement.
NOTE 3 For additional information on energy performance improvements, see Appendix C.

c) A written statement confirming that actions to improve the energy performance of the customer organization have been implemented during surveillance audits.

5.8. Analysis of the causes of nonconformities

Minor and major nonconformities identified during the inspection; **The non-conformity** is recorded by the audit team using **a Non-conformity Form, which is then given to the client at the Closing Meeting.**

The customer is responsible for completing the relevant sections **of the Nonconformity Form** (root cause analysis, corrective action plan, due date, signature) and submitting it to the TCS audit team and planning manager within 15 days at the latest.

Minor nonconformities can be resolved through the evaluation of corrective action plans.

Major nonconformities can be closed by evaluating the closure records. The client is responsible for submitting the closure records to the TCS audit team and planning manager no later than 90 days from the last day of the audit.

If a follow-up audit is ordered, the records of nonconformities will be evaluated through the follow-up audit. The follow-up audit should be scheduled within a maximum of 90 days. If the company provides a valid reason in writing, an extension may be granted for the follow-up audit.

5.9. The effectiveness of correction and corrective actions.

Corrective actions cannot be closed without the approval of the audit team. The approval process can be completed by the audit team signing the Nonconformity Form or by sending an approval email to TCS. The approval process should be traceable using **the FRM.S.179 Nonconformity Form and related email evidence.**

<u>For minor incompatibilities;</u>
The audit team evaluates the corrective action plans defined by the client.
If the plan is unsuitable, the client will be asked for additional information and given an extra 5 days. If the plan is suitable, the document will be printed.

<u>MAJOR NON-CONFORMITIES;</u>
The audit team evaluates the corrective action plans defined by the client.
If the plan is unsuitable, the client will be asked for additional information and given an extra 5 days. If the plan is suitable, the audit team will evaluate the closure records submitted by the client. If the evaluation is satisfactory, the document will be printed. If not suitable, the client will be asked for additional information. If the closure records are not submitted within the specified time, the company's license will be suspended. If the non-compliance is not resolved within 3 months, the license will be suspended.

The effectiveness of corrective actions taken for major and minor nonconformities is evaluated by the audit team at the next scheduled audit. The evaluation results are recorded in **the FRM.S.33 Audit Report . If it is determined that the actions were not carried out effectively, a major nonconformity is noted for the same finding.**

The Planning Officer is responsible for adding the corrective/corrective action approval records to the company's relevant audit file prior to the certification decision. Each week, the reports from the previous week's audits are reviewed, and the Lead Auditor is contacted for any audits for which reports are not yet received.

5.10. Surveillance activities

Monitoring activities are carried out at regular intervals, representing the areas and functions included in the management system, taking into account documented customer and management system changes. Prior to planned audits, companies are informed about changes via **the FRM.S.57 Company Information Update Form .**

Surveillance activities involve on-site audits of the certified client's management system to ensure it meets the specified requirements of the standard that provided the certification.

Surveillance audit
Surveillance audits are field audits, but do not require an audit of the entire system and are planned in conjunction with other surveillance audits, including recertification audits, to maintain confidence in the fulfillment of the requirements of the certified management system.

Surveillance audits for relevant management system standards include at least the following:
a) Internal audits and management reviews,
b) Reviewing the activities undertaken regarding the nonconformities identified during the previous audit,
c) Handling complaints,
d) The effectiveness of the management system in terms of achieving the objectives of the certified client and the objectives of the relevant management system(s) ,
e) The development of planned activities aimed at continuous improvement,
f) That operational control is being maintained,
g) Review of the changes,
h) Other references to the trademark and/or certification.

6. RELATED DOCUMENTS

DEK Audit Team Handbook