Dear members of the investigation team,

The Investigation Team Handbook is designed as a guide to help you conduct investigations effectively.

We are delighted to work with you and wish you success.

Güler UÇAR
Quality Management Representative

Contents

1. TCS CERTIFICATION INTRODUCTION

It is a company established in 2008 with 100% Turkish capital.
TCS Website: www.tcscert.com
TCS Certification's accreditations and scope of accreditation are published at www.tcscert.com .

2. AUDIT TEAM ASSIGNMENT

The codes that can be assigned are determined by reviewing the diploma, CV, Lead Auditor Certificates, work/consulting reference letters, audit log/appointment letter from the certification body where the person worked. If the code that can be assigned based on experience is not related to the person's education/training, an exam is administered for that code.
With the FRM.S.90 Auditor Assignment Letter, the audit team member is informed about the codes to which they will be assigned and the title to which they are assigned (Candidate Auditor/Lead Auditor/Auditor/Technical Specialist).

3. Accessing the latest TCS documents.

TCS Certification has made its documents related to audit and certification activities accessible to audit team members at www.tcscert.com . Before each audit, the latest revision of the audit set is communicated to the audit team by the Planning Officer. Access to externally sourced documents is provided through the Documents & Regulations page at →www.tcscert.com .

4. PRE-FIELD INSPECTION STAGES

4.1. Evaluation of Company Applications by TCS Certification

Certification applications are evaluated by the TCS Certification Planning Officer. During the planning phase, feedback may be requested from members of the audit team.

In response to this request, we expect you to provide the following information:
- Is the scope of certification clearly defined and appropriate?
- Is the NACE code determined by the Planning Officer appropriate for the scope for which certification is requested?
- What processes are involved in the company?
- What legal permits does the company need to obtain?
- Which regulations must the company follow?
- Does the company have seasonal production?
- Which items can be excluded/reserved in the company's documentation?
- What might the company's environmental dimensions be?

4.2. Planning the Investigation

Audit planning is carried out by the TCS Certification Planning Officer.
The time required for the company audit is calculated. An audit team qualified to review the company's certification scope is assigned.
The TCS Certification Planning Manager determines the NACE Code, Technical Field, Technological Field, and Technical Field Quality Management System (QMS) for the company in accordance with the scope of certification. The audit team formed must meet all the determined codes.
Neither you nor your organization must have provided consulting/internal audit/training services to the company you have been assigned to audit within the last two years, and you must not have any close relationship with the company. Audit team members

are obligated to inform TCS Certification of any companies they have relationships with. **The Audit Team Assignment Form included in the audit kit** declares that each audit team member has no relationship with the company and will not have one in the future. The Auditor Assignment Form must be signed by everyone on the audit team.
The TCS Certification Planning Officer will contact you. They will inform you of the date range requested by the company for the audit and ask if you are available during that period. If you approve, they will schedule you for the audit team.

4.3. Preparation of the Inspection Plan

The audit plan is prepared by the Planning Officer, taking into account the requirements defined **in the PRS.08 Certification Procedure** , and sent to the Lead Auditor for review.

The Lead Auditor reviews the Audit Plan, makes changes if necessary, and sends it to the Planning Officer.

Points to Consider When Reviewing the Inspection Plan;

- **The FRM.S.80 Audit Plan** should be prepared in accordance with the calculated ten-site audit time . 1 man-day should be considered equal to 8 hours (excluding lunch breaks). Each auditor should have at least 8 hours of audit time.
- The audit plan must include all processes. The audit plan should specify the standard items to be audited in each process.
- Each process must be audited by the appropriate audit team member for that process. (Processes that need to be audited by the person maintaining the code)
- The central address and all sites to be inspected, as well as the time to be spent traveling between sites, must be specified in the Inspection Plan. The time spent on travel should not be deducted from the on-site time.
- The Lead Auditor, while reviewing the Audit Plan submitted by the Planning Officer, checks whether all addresses to be audited (headquarters address, sampled temporary site(s), sampled branch(es)) are included in the Audit Plan. If these addresses are not included in the Audit Plan, the Lead Auditor informs the Planning Officer of this situation.
- The Opening Meeting, Closing Meeting, Lunch Break, Interim Evaluation Meetings with the Audit Team during the Audit, and Evaluation Meetings must be specified in the Audit Plan.
- The times for interim evaluation meetings with the audit team during the audit should be specified.
- The audit plan should not be prepared in a way that requires all members of the audit team to work together. To ensure the audit is conducted effectively, each auditor should carefully review a separate department/process in the man-day evaluation. If members of the audit team need to audit together due to their assigned codes, the TCS Planning Manager should be informed of the need to increase the number of man-days.
- It is important to note that if an auditor examines a process in a Stage 1 audit, they should also examine the same process in a Stage 2 audit.
- Sufficient time should be allocated for the examination of operational areas.
- If a supervisory auditor is to be present during the audit, the processes and auditors for whom this auditor serves should be specified.
- It should be stated which process each technical expert is working on with which supervisor.
- The campuses to be visited during the study and travel times should be specified.
- In organizations with multiple addresses, in addition to the main points defined above, the audit plan is detailed taking into account the number of operations and the current state of the processes of the organization. The audit plan must clearly define the visit time, date, and which auditor will audit which site for each location.

4.4. Sending the diagnostic kit to the diagnostic team.

The audit kit, along with any documents received from the company, is sent to the Audit Team by the Planning Officer, along with the Audit Plan. The audit kit includes fields for writing your findings and checkboxes for ticking. If you notice that these fields are already filled in or the checkboxes are already checked while filling out the forms, please make the necessary corrections or contact the TCS Planning Officer to have the kit corrected.

Forms Included in the Examination Kit;

Inspection Plan
Auditor Appointment Form
Verification Form
Opening and Closing Meeting Registration Form
Review Note
Stage 1 Inspection Report
Stage 2 Inspection Report

4.5. Sending the Audit Plan to the Company

The audit plan is sent to the company at least one week in advance. Following this notification, the client must indicate if they wish to make any changes to the audit plan. This notification can be given verbally or in writing.
If the client requests changes to the program, the program is modified according to the client's request and sent back to the client for approval. Confirmation from the client is always required for the final version of the audit plan.
If the client does not provide feedback regarding the Audit Plan, the Audit Plan will be considered approved.

4.6. Contact Information for the Audit Organization

The Lead Auditor contacts the company to be audited and organizes transportation to the audit location.

4.7. Review of Company Documents Before the Audit

The documentation received from the company is reviewed by the Lead Auditor prior to the audit. The company's website is also examined.

4.8. Review of Legal Requirements to be Followed by the Company Before the Audit

It is the responsibility of the audit team to keep track of current revisions to legal requirements. The audit team member responsible for the code reviews the legal requirements that the company is obligated to comply with before the planned audit. This review can be done using the Regulations section on the Documents page at www.tcscert.com .

5. CONDUCTING FIELD INSPECTION

The study begins with an Opening Meeting and ends with a Closing Meeting.
During the audit, no one should be directive or ask educational questions. If audit team members are directive or ask educational questions during the audit, the Principal Auditor should provide feedback to the audit team members as needed.

The audit should be conducted taking into account the entirety of its scope. For example, if a 14001 audit is being conducted, it should cover the entirety of the environmental management system boundaries (ISO 14001:2015 Clause 4.3). Waste storage areas located outside the production area should also be evaluated within the scope of environmental aspects and operational control; the audit should not be limited solely to the production/service delivery area. Waste containers must not be exposed to the atmosphere.

If an ISO 45001 standard audit is being conducted, during the audit:
i) Management with legal responsibility regarding occupational health and safety.
ii) Representatives of employees who bear responsibility for occupational health and safety,
iii) Staff responsible for monitoring the health of employees, such as doctors and nurses.
If it is not possible to speak with these individuals during the examination, they will be contacted by telephone. The reason for conducting the interview remotely will be recorded in the Examination Notes.
iv) Managers and permanent and temporary employees.
If these individuals cannot be interviewed during the examination, their representatives will be interviewed. The individuals interviewed as representatives will be recorded in the Examination Note.

Other personnel to consider for the interview:
i) Managers and employees involved in activities related to the prevention of occupational health and safety risks, and
ii) management and employees of the contractors.

5.1. Holding the Opening Meeting

The Meeting Minutes form is used for the opening meeting . All items defined in the Meeting Minutes form must be discussed at the meeting; no item should be omitted. The registration form is signed by the audit team members and company representatives at both the opening and closing meetings. In ISO 45001 audits, the titles that must be specifically invited to the Closing Meeting according to IAF MD22 are defined **in the Meeting Minutes** .

During the Opening Meeting, the suitability of the Audit Plan and the availability of resources to conduct the audit in accordance with the plan are evaluated. If necessary, **the Audit Plan** is revised to reflect the availability of resources.

The form must be signed by all members of the audit team and company participants.

After the Site Visit, the Lead Auditor uses **the Stage 1 Audit Report** to assess whether the number of active employees has been correctly determined and whether the information received in the application form is accurate. If it is not satisfactory, they will contact the TCS Certification Planning Officer. Common errors we encounter regarding the completion of this form include:

1. Failure to submit the form to TCS Certification
2. The relevant section should be checked in the Lead Auditor's Review section.
3. If it's not suitable, a review should be written.
4. It must be signed by the Chief Auditor.

How is the number of effective employees determined?
When determining the effective number of personnel, factors such as part-time staff, employees working within the scope of the project, shift workers, administrative and office staff, repetitive processes, and the employment of a large number of unskilled personnel are considered.
If the audited company has field/temporary field/branch/virtual branch/different storage area/different sales offices outside its headquarters, these areas may not be noticed during the audit planning phase. If such areas not included in the audit plan are identified, it is necessary to consult with TCS Planning officials to include these areas in the audit plan and revise the audit durations.

For ISO 27001/27701 planning, employees involved in the certification process and authorized to modify data or transfer data outside the organization are counted.

5.2. Communication During the Examination

If the audit team consists of more than one person, the Lead Auditor and the audit team members should exchange ideas when necessary.

5.3. Roles and responsibilities of guides and observers.

Guides and observers accompanying the study are not permitted to interfere with the study. If you encounter such a situation, politely inform them that they should not interfere.

5.4. Stage 1 Examination

Objectives of the Stage 1 Examination

a) Reviewing the documented information in the customer's management system,
b) To assess the client's premises and site-specific conditions, and to conduct negotiations with the client's personnel to determine readiness for the Phase 2 audit.
c) Reviewing the customer's status and understanding the standard requirements, in particular regarding the definition of key performance or significant aspects, processes, objectives, and the operation of the management system.
d) Obtaining the necessary information regarding the scope of the management system, including the following:
   - The client's site(s),
   - Processes and equipment used,
   - Control levels established (especially for clients with multiple sites),
   - Applicable situational and regulatory conditions,
e) To review the resource allocation for the Phase 2 audit and reach an agreement with the client on the details of the Phase 2 audit.
f) Focusing on planning the Phase 2 audit by ensuring a sufficient understanding of the client's management system and field operations within the context of the management system standard or other relevant documentation.
g) To assess whether internal audits and management reviews have been planned and conducted, and to evaluate the level of implementation of the management system and whether the client is ready for the Phase 2 audit.
h) Verification of the Scope of the Investigation

The scope of the work should be clearly defined and not overly complex.
For example;

"Automotive, Automotive Spare Parts Sales, Marketing, Service and Insurance Services, and Used Car Buying, Selling and Marketing" is a vaguely defined scope.

"Production and Design of All Types of Vertical and Horizontal Traffic Signs, Road Marking Paints, Decorative Paints - Industrial Paints and Epoxy Paints" is a vaguely defined scope.

Stage 1: Preparation of the Inspection Report

During Stage 1 of the audit, the readiness of the company for Stage 2 of the audit is assessed.
Reviews are conducted to ensure effective planning for the Stage 2 audit. During the Stage 1 audit, the audit team leader should assess the availability of the audited entity's resources (e.g., how many company representatives are available to assist the audit team?). If resources are limited, this is detailed in the Stage 1 Audit Report to inform the TCS office.
During the Stage 1 audit, **the Stage 1 Audit Report** is completed. **The Stage 1 Audit Report** is formatted to include all the objectives of the Stage 1 audit. The Stage 1 audit may be conducted in the office or in the field, but all sections **of the Stage 1 Audit Report** must be prepared completely and in detail. If necessary, the company may be contacted during the office audit to request further information.
Phase 2 audit is planned based on the findings of Phase 1. Failure to prepare a detailed **Phase 1 Audit Report** will result in ineffective planning and execution of Phase 2 audit. It is essential that information specific to the audited company is recorded in the audit report. Because audit notes were not prepared for Phase 1, decision-makers at the central office may make Phase 2 decisions based on the prepared Phase 1 report.

The Stage 1 Audit Report includes the question: "Is the information on the Application Form up-to-date?" All information declared by the organization in the application form (title, address, number of employees, employer, employer representative, management representative, etc.) must be checked for accuracy and currency, and any changes must be noted with an explanation.

Nonconformities identified during the Stage 1 audit are recorded using **the FRM.S.179 Nonconformity Form . Prior to the Stage 2 audit, the closure records for these nonconformities are reviewed by the audit team. If the review is satisfactory, a Stage 2 audit is planned.**

Regulatory requirements should be evaluated. During the Stage 1 audit, the regulatory requirements under the audited standard (identification of waste sites, suitability of waste sites, environmental permit requirements, etc.) and the organization's compliance with these requirements must be assessed, and any identified non-conformities must be reported. If the audit team identifies a non-conformity with the relevant OHS regulations during Stage 1 audit, they will first consult with senior management and the Occupational Safety and Health Officer to clarify the issue. If a non-conformity is confirmed as a result of these consultations, the TCS Certification Planning Officer will be informed. A report will be prepared by the Lead Auditor, signed by the company's senior management. The audit will be interrupted. The report, along with the audit kit, will be given to the TCS Planning Officer. The Stage 1 audit will be repeated.

Step 1: Points to Consider When Filling Out the Medical Examination Report

- The type of examination must be indicated.
- If any, the INAPPLICABLE PROVISIONS and the reasons should be written down.
- If a scope change is necessary, the Recommended Scope section must be completed.
- The "Investigation Team Recommendation" box must be checked.

- The findings section should be completed in detail to meet the objectives of Phase 1. Phase 2 planning will be based on the findings. Where a finding is not required, a reason for not including a finding should be written.
- If, during the A1 audit, a situation is identified that necessitates a change in the A2 audit plan, this must be recorded in the A1 Audit Report and the TCS Certification Planning Officer must be informed.
- In ISO 45001 Stage 1 audits, the field defined in the Stage 1 Audit Report must be completed to verify the Employer/Employer Representative declared by the client in the application.
- It must be signed by the Chief Auditor.
- The sites to be visited during Phase 2 audit must be identified and recorded. Information regarding the number of temporary site(s), processes and equipment used, established control levels, etc., should be defined for planning the Phase 2 audit.

Common Errors/Omissions in Stage 1 Examination Reports

- Missing signatures
- Failure to check the boxes due to carelessness.
- Writing down the findings without detailing them or simply ticking them off the list
- Failure to include information about the number of temporary site(s), selected site addresses, processes and equipment used, established control levels, etc., for planning Phase 2 inspection.

5.5. Stage 2 Examination

Objectives of Stage 2 Examination:

The purpose of the Phase 2 audit is to evaluate the implementation, including the effectiveness of the client's management system.

The Phase 2 audit must be conducted across all areas of the client. Phase 2 audit should include at least the following:

a) Information and evidence regarding compliance with the requirements of applicable management system standards or other binding documents,

b) Monitoring, measuring, recording, and reviewing performance toward key performance goals and objectives (consistent with expectations in applicable management system standards or other governing documents),

c) The client's management system capabilities and performance in meeting applicable statutory, regulatory and structural requirements,

d) Operational control of customer processes,

e) Internal audit and management review,

f) Management responsibility for customer policies.

Findings identified during the audit are recorded in an Audit Note document created separately for each standard. Findings should be recorded as soon as they are identified to prevent them from being forgotten or misremembered. During the audit, information about the audit objectives, scope, and criteria (information about interfaces between functions, activities, and processes) is collected using a sampling method. The awareness of personnel needs to be effectively assessed.

For example: In a company that produces ice cream;

- To ensure proper sampling during the inspection of the production area, the additive preparation process, storage area, changing rooms, etc., should be observed.
- All production and distribution processes covered by the certification must be thoroughly inspected.
- The timing of the examinations used in monitoring PRP treatments should be determined in detail according to the criteria.
- The MSDS (Material Safety Data Sheets) of chemicals should be evaluated.
- The transportation of potentially unsafe products must be thoroughly monitored.
- To determine the potential impact of the defined scope on food safety within the food safety management system, the sale of different types of products (e.g., rice, pickles, vegetable oil) should be investigated in detail.

Company representatives may provide you with various information regarding the process outside of the audit period. This information must also be verified during the audit.

For example;

If the company representative gives you this information; "There are frequent power outages in this area, so we bought a large generator," and the power goes out again during the inspection, THEN YOU MUST QUESTION THE GENERATOR!!

If an ISO 27001 audit is being conducted, it is necessary to avoid querying the root public username, to ensure the penetration test covers all servers, to thoroughly examine risk treatment assessments and similar technical issues, and to record the findings in the audit report.

Assessment of Regulatory Requirements in Phase 2 Audit

During an audit, information regarding incidents such as serious accidents collected directly by the TCS audit team, or serious regulatory breaches requiring the involvement of the competent regulatory authority, where the client has demonstrated a serious failure to meet its OHS certification requirements, must be recorded by the audit team in the Stage 2 Audit Report.

If the audit team identifies a non-conformity with the relevant regulations during the Stage 2 audit, they will first consult with senior management and the Occupational Safety Officer to clarify the issue. If a non-conformity is confirmed as a result of these

consultations, the TCS Certification Planning Officer will be informed. A report will be prepared by the Lead Auditor, signed by the company's senior management, and the audit will be interrupted. The report, along with the audit kit, will be given to the TCS Planning Officer. It will then be decided that the company will undergo a repeat Stage 2 audit for certification. The company is required to undergo the Stage 2 audit within 6 months.
If the customer is certified, TCS Certification will suspend the company's certificate. The company will be given one month to complete the necessary adjustments. If the adjustments are not completed within one month, the certificate will be revoked.

Points to consider when preparing the Inspection Report;

1. The audit report should include findings related to all activities covered by the certification.
2. The audit report must be sufficiently descriptive of the process within its scope to allow for decision-making regarding the company's activities. For a certification decision to be made, the audit report must contain sufficient and appropriate objective evidence. Simply referring to document titles in the audit report is insufficient. The records examined must be listed below the document title. The records should be listed next to the relevant standard clause, along with the document title.
   - ✓ For ISO 9001, examples of key processes must be provided, and a sample related to traceability should be written.
   - ✓ For code 14001, please write examples related to key environmental aspects, life cycle, and emergency drills.
   - ✓ For documents 27001 and 27701, the audit report, Annex A and Annex B must be completed in detail.
3. The examples given must be within the scope; records relating to processes within the company's field of activity but not defined within the scope should not be included. The failure to prepare a company-specific audit note prevents the decision to conduct an audit.
4. If the audit report includes a reference such as "See Document Control Procedure item 5.3," the relevant document must also be submitted to TCS Certification along with the audit report.
5. In the audit report, if a finding written for one standard item is also valid for a different standard item, it can be described as **"for xxxxx see item xxx" .**
6. For identified non-conformities or observations, numbering in the NC/OBS column of the form should be as follows: U1-U2-U3 …. OBS1-OBS2-OBS3 …
7. You must document anything you believe to be non-conformity using the Non-Conformity Form. TCS Certification will evaluate your non-conformities and complete the decision-making process. Ignoring non-conformities and failing to fill out the Non-Conformity Form, even in good faith, is unacceptable.
8. the company is preparing audit notes for two different standards , each audit note must contain records specific to those standards and must not be identical.
   For example;
   ISO 9001 Audit Report
   Section 6.1: Risks and opportunities related to ISO 9001 should be listed.
   ISO 14001 Audit Report
   Section 6.1: Risks and opportunities related to ISO 14001 should be listed.
9. If the audited firm has more than one audited area (branch, temporary site, etc.), the areas and the findings reported in each area should be specified.
   For example;
   ISO 14001 Audit Note / Clause: 6.1.2
   Head office
   Cartridges, toners, etc.
   Branch 1
   Noise, Cartridge, Toner, etc.
   Temporary Site 1
   Excavation waste, etc.
10. The review notes should include justifications for any items deemed inapplicable.
11. It is essential that all clauses of the standard are thoroughly examined and an audit report specific to the audited company is prepared. Leaving some clauses of the standard unexamined or producing audit reports that are not specific to the company is unacceptable.
12. The "Logo Usage" section must be completed. A description should be written evaluating the current logo usage within the company. If no logo is used, it should be stated that the company does not use a logo.
13. The "Assessment of Nonconformities from the Previous Audit" section must be completed.
14. By identifying findings deemed nonconformities using a different method (circling them, highlighting them, using an asterisk, etc.) to distinguish them from other findings, you eliminate the risk of the nonconformity not being discussed or reported at the Audit Completion Review Meeting.
15. While auditors can use a template audit report when filling out the audit notes, it is unacceptable for document numbers and document names to be identical in the audit reports of different companies. In such a case, documents found to have the same document name and document number must be submitted to TCS Certification along with the audit report.
16. Correction paper or correction fluid should not be used to fix spelling errors in the examination report. Two lines should be drawn over the part where the error occurred.
17. Where applicable, reference should be made to relevant legal requirements or standards.

Common Errors in Audit Reports;

- Lack or scarcity of objective evidence
- The referenced documents are not included in the appendix.
- The study notes refer to a previously written item, but the requested answers cannot be found in that item.
- The "Logo usage" field should be left blank.
- The "Assessment of Nonconformities from the Previous Audit" field should be left blank.

- The fact that notes taken in different areas are not mentioned

5.6. Surveillance Activities

TCS Certification conducts surveillance activities at regular intervals, representing the fields and functions included in the management system, taking into account changes in the certified customer and the management system.
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.

Other surveillance activities may include the following:
a) Regarding certification matters, the questions posed by the certification body to the certified organization,
b) Statements regarding the certificate in the certified organization's transactions (e.g., promotional materials, (website)
c) Requests for documented information from certified customers (in paper or electronic format),
d) Other tools for monitoring the performance of the certified customer.

Surveillance audits are field audits, but they do not require an audit of the entire system and, together with other surveillance audits, TCS Certification includes recertification audits among its certified audits.
It is planned in a way that will ensure the continuation of confidence in the fulfillment of the management system's requirements.

Surveillance audits for relevant management system standards should 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.

5.7. Identifying and Classifying Nonconformities

Under the responsibility of the Lead Auditor, the audit team holds a review meeting prior to the closing meeting.
The findings and other relevant information gathered during the investigation are reviewed, and any discrepancies are identified.

Stage 1 audit findings are recorded using **FRM.S.42 Stage 1 Audit Report** and **FRM.S.179 Nonconformity Form** . The planned activities for the nonconformities identified in Stage 1 are verified by the audit team prior to Stage 2. If the nonconformities cannot be resolved, the Stage 2 audit is not conducted.

Stage 2 audit findings are recorded using **the FRM.S.33 Audit Report** and **FRM.S.179 Nonconformity Form** . Planned actions for nonconformities must be submitted to the Audit Team for review within 15 days. Closure records must be submitted to the Audit Team within 3 months. Failure to submit closure records within the specified time will result in the company's certificate being suspended.

Identifying and Classifying Nonconformities

Incorrect example:
"There is no host checking."

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

1. The relevant article of the audit standard, normative documents, or legal requirements must be referenced. A minor/major nonconformity should not be written for a deficiency that cannot be referenced.
2. 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 date of manufacture, this should be reported as a non-conformity.
3. The nonconformity must be described in language the client understands and, if applicable, by referring to the relevant document or record in a way that leaves no room for debate. Brief notes should be included regarding the date and content of the

document or record; simply writing the document number is not sufficient. Objective evidence supporting the nonconformity must be clearly exemplified in the nonconformity description. The name of the document/location where the nonconformity was identified must be explicitly stated within the nonconformity description.
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.
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: It has been observed that some documents lack a reference number.
Incorrect: Corrective actions need to be followed up.
Incorrect: It appears the purchase form was not used.

4. The term "advice" or "recommendation" should not be used in the definition of nonconformity.
5. Findings should be classified as Major Nonconformity, Minor Nonconformity, or Observation. These should be communicated to the client during the closing meeting. For example, a nonconformity identified as minor on the form should not be reported as major during the closing meeting.
8. 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).
9. 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.
10. 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.
11. 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.
12. Correction paper or correction fluid is not used to fix spelling errors when writing about irregularities. Two lines are drawn over the part where the error occurred.
13. If follow-up examination is necessary, it should be indicated.

14. Customer confirmation must be obtained regarding any discrepancies.
15. Even after the audit closing meeting is completed and the nonconformities are signed off by the client, the audit team can still write a nonconformity report. The auditor who identifies the nonconformity forwards the Nonconformity Form to the Lead Auditor. The Lead Auditor contacts the firm and obtains confirmation from the firm regarding the nonconformity. The newly confirmed nonconformity is then described in the Audit Report.
16. The root cause analysis, correction, and corrective action prepared by the firm for the nonconformity are evaluated by the Lead Auditor/Auditor who identified the nonconformity.
The root cause analysis, correction, and corrective action defined by the customer for the nonconformity must be consistent with the identified nonconformity. The root cause analysis should state the actual cause of the nonconformity. Correction and corrective actions should be written in accordance with the root cause.
Otherwise, the Lead Auditor/Auditor should request the client to make corrections to the statements defined in the form.

What is the difference between minor dissonance and major dissonance?

Major Nonconformity:
Based on objective evidence, this constitutes a material failure to comply with, implement, and/or maintain the requirements of the applicable standard (i.e., failure to document or implement a clause of the standard) or raises significant doubts about the Management System's ability to achieve the customer's stated policies and objectives.

Major discord sentence structure;
*An activity that was never carried out
*That there is no document at all
It should be formulated using clear and descriptive language.

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.

Minor inappropriate sentence structure;
*Part of an activity was not carried out,
*A document has been prepared, but it has some missing content.

It should be formulated using clear and descriptive language.

5.8. Holding the Closing Meeting

Meeting Minutes are used at the closing meeting . All items defined in the Meeting Minutes Form must be discussed at the meeting; no item should be omitted. The form must be signed by all members of the audit team and company participants.

The audit team, as required by IAF MD22:2018, included management legally responsible for occupational health and safety, personnel responsible for monitoring employee health, and employees responsible for occupational health and safety at the ISO 45001 audit closing meeting. They should be invited.

If these individuals do not attend the closing meeting, a record must be created stating the reason for their absence, signed by the company representative. The attendance of the employer and/or their representative at the meeting is crucial for identifying shortcomings in the functioning of the OHS (Occupational Health and Safety) Management System.

6. STAGES AFTER FIELD INSPECTION

6.1. Submitting the Completed Examination Kit to TCS Certification.

The audit report must be completed in full and submitted to TCS Certification within 5 business days of the audit date. If the report is not submitted within 5 business days, the System Certification Manager will alert the Lead Auditor, ensuring the report is received within the next 5 business days.

6.2. Preparation and Submission of the Audit Report to the Company

After the audit is complete, the audit team members submit their notes to the Lead Auditor. The Lead Auditor completes **the FRM.S.33 Audit Report** . The reporting date must be written on the Audit Report. A copy is then sent to the firm.

6.3. Follow-up examination to be conducted (if necessary)

If it is decided that the nonconformities noted during the audit need to be confirmed by a follow-up audit, the Planning Officer, after consulting with the lead auditor, determines the timeframe required for the follow-up audit.

6.4. Completing the Checklist

The control set consists of the following forms.

1. Audit Team Assignment Form
2. Inspection Plan
3. Meeting Minutes
4. Audit Note (for audit standard)
5. Investigation Report
6. Non-conformity Form and Non-conformity Closure Records

When filling out the forms in the audit kit, all fields defined in the forms must be completed; any field not included in the evaluation should be indicated with a - symbol.

The signature/date fields on the forms in the audit kit must be filled out.

This report requires complete and detailed answers to all questions described below. Answers should not be short or consist of only one word; detailed explanations are necessary.

1. If any, the INAPPLICABLE PROVISIONS and the reasons should be written down.
2. If a scope change is necessary, the Recommended Scope section must be completed.
3. The number of irregularities should be written separately, distinguishing between minor and major irregularities.
4. The "Investigation Team Recommendation" box must be checked.
5. The questions in the report must be answered completely and in detail.
6. If there were any deviations from the investigation plan, the reasons will be stated.
7. If any, significant circumstances that could affect the examination schedule are noted.
8. The research team's recommendations for the next investigation are written down.
9. If any, significant changes that have occurred since the last audit and that affect the organization's management system are noted.
10. If there are any issues that could not be resolved during the examination, they are noted.
11. In all audits conducted after the certification audit, the closure records for nonconformities identified in the previous audit should be reviewed and their effectiveness evaluated. The evaluation result should be recorded in the Stage 2 Audit Report. If no nonconformities were identified in the previous audit, this should be stated with the phrase "No nonconformities were identified in the previous audit".
12. The management system's ability to meet applicable requirements and expected outputs is evaluated.
13. Evaluation of the previous certification cycle (This section will only be completed for recertification audits.)
    During Recertification Audits, previous surveillance audit reports are also evaluated. The findings of this evaluation are written in the "EVALUATION OF THE PREVIOUS CERTIFICATION CYCLE" section. If there are recurring nonconformities, an explanation should be provided regarding the need for a more detailed examination of these nonconformities during the next audit; if no negative findings are identified, an explanation should be provided stating that the surveillance reports have been evaluated.

14. The suitability and effectiveness of the internal audit process are evaluated.
    The date of the last internal audit and evidence demonstrating that this audit was effectively conducted will be noted.
15. The suitability and effectiveness of the management review process are evaluated.
    The date of the last Management Review meeting and evidence demonstrating that this meeting was effectively held should be noted.
16. If a nonconformity is identified regarding the internal audit process or the management review process, this nonconformity must be described in the relevant section of the audit report. (Suitability and effectiveness of the internal audit process - Suitability and effectiveness of the management review process)
17. In the section of the Audit Report titled "VERIFY THE EFFECTIVENESS OF CORRECTIVE ACTIONS RELATED TO PREVIOUSLY IDENTIFIED NON-CONFORMITIES," non-conformities that were noted in a previous audit but reopened because they could not be closed should be identified, specifying their non-conformity numbers.
18. The observations section should include topics that are thought to potentially create future problems. Observations should not be described in a way that creates the impression of impropriety.
19. Anomalies (major/minor) should not be defined as observations.
20. It should be prepared in language that the customer can understand.
21. Statements regarding improving opportunities should not contain words that constitute advice or suggestions.
22. Correction paper (or correction fluid) is not used to correct spelling errors in the examination report. Two lines are drawn over the part where the error occurred.
23. The examination report should be clear, concise, and realistic.
24. Simply ticking a box or writing "ok" on a medical examination report is unacceptable.
25. The report must be signed by the customer.

6.5. Closing the Nonconformities and Submitting them to TCS Certification.

The closure period for nonconformities **is 3 months for both major and minor nonconformities.** The firm must submit its closure plans to the Lead Auditor within 15 days of the audit date.
If a recertification audit is being conducted, it should be communicated that the recertification decision must be made before the certificate's validity period expires, and that the certificate will be revoked if the decision is not made within this period.

6.6. Review of the Audit Kit by the Certification Committee and Decision on Certification.

The certification decision is made by the Certification Manager, but in some cases, members of the Audit Team are also assigned to the committee decision-making process.
The TCS Certification Committee makes certification decisions using **the FRM.S.75 Certification Decision Form .**

Points to Consider When Filling Out the Certification Decision Form;

- The decision date must be filled in.
- The control criteria listed in the decision form must be completed after reviewing the company's file.
- The checkboxes next to the criteria being evaluated should be marked and noted in the findings section.
- The committee member's evaluation notes must be complete.
- All signatures must be complete.
- In the decision section, the box should be checked according to the type of audit and the outcome of the audit for the company.
- If there are any additional explanations, they should be written to the decision.
- The checkboxes next to the criteria being evaluated must be marked.
- Have the audit reports been prepared in accordance with the company's scope?
- Are the sections regarding irregularities filled out clearly and completely?
- Does the examination report include a summary explanation?

the FRM.S.33 Audit Report and **Audit Notes** are not prepared in detail and do not contain sufficient objective evidence for a decision/contain objective evidence unrelated to the company's processes, a decision on the document cannot be made and feedback will be provided to you. Feedback on the Audit Note will be written to the auditor. If two consecutive feedback notes are written on the same issue, the auditor will receive half the fee.

7. ADDITIONAL INFORMATION

7.1. How to Write the Scope of Documentation

The scope of certification is the scope that will be written on the document. Our expectation from you is:

1. The scope is specified within the context of the company's main activity. The scope is neither too general nor too specific (such as product certification).
2. If the company has justifiably excluded design and development, then design cannot be mentioned within the scope.
3. If a company does not manufacture but outsources production (this may apply to all or part of its production scope, such as subcontracting or using subcontractors), concepts such as procurement and contract manufacturing are used within this scope.
4. In companies where sales or purchases are handled by the head office, sales or purchase items absolutely cannot be excluded. Even though these activities are carried out by the head office, information transfer between the head office and the business (company) (such as purchase requests, incoming control, supplier evaluation results, customer requests, customer feedback, after-sales services, etc.) is still necessary.
5. For companies engaged in service activities, documents are prepared to reflect the work they do. If there is a design, it is included in the scope as mentioned above.
   For example;

*Such as mobile phone sales and service, customs brokerage services, construction project design, and storage and sale of frozen food products.
A company engaged in "poultry meat processing, poultry meat and poultry meat product sales" cannot be defined as engaging in "poultry meat production and sales." Such a definition would lead to misunderstandings.
*The scope of a company that produces "Turkish delight" cannot be described as "Turkish delight Production and Sales".

6. Companies applying for ISO 9001 and ISO 14001 certification are not required to specify all areas of their operations within the scope of the certification. They may request certification for only a portion of their activities.

7.2. How to Verify the Scope of Certification

Companies specify the scope of documents they require in the Application Form.
For example; Elevator Manufacturing, Installation and Refurbishment.
The Planning Officer reviews official documents and the company's website, seeks feedback as needed, and adjusts the scope.
For example; Elevator Manufacturing and Installation
However, you must assess the suitability of the scope defined during your audit. You should remove any statements defined in the scope during your audit that you have not seen implemented.
For example; Elevator Installation

Verification of scope in certification audits;
If you make corrections, you must describe the corrected scope in the Stage 1 Audit Report.

BELGE KAPSAMI	TAVSİYE EDİLEN BELGE KAPSAMI

The scope you recommend will be evaluated by the TCS Planning Officer, and you will be contacted if necessary. The next audit will be scheduled according to the clarified scope. Therefore, Phase 1 audits are the most important step in validating the scope. Failure to clearly define the scope in the Phase 1 audit may lead to incorrect planning of subsequent audits.

TAVSİYE EDİLEN BELGE KAPSAMININ DOĞRULANMASI (TCS Planlama Sorumlusu tarafından doldurulacak.)	☐ UYGUN ☐ UYGUN DEĞİL Uygun değil ise BD ile iletişime geçiniz.

Verification of scope in audits other than certification audits;
If you make corrections, you must describe the corrected scope in the Stage 1 Audit Report. If you determine during the audit that the current practices differ from the scope defined in the set, you must contact TCS Certification. The scope may require the formation of a different audit team and the suspension of the audit.

BELGE KAPSAMI	TAVSİYE EDİLEN BELGE KAPSAMI

7.3. Cross-examination and in-depth examination

You need to conduct a cross-examination. The most common application of cross-examination is to investigate findings, whether positive or negative, identified during the initial examination in another unit.

Cross-examination can be done using different methods. Some of them are:
Taking notes on the question list,
Through the prepared documentation system,
Based on the evaluation of the applications,

For example;
When examining document distribution, we can identify a position or name from the distribution forms and then, upon visiting that unit (which could be the same auditor or a different auditor from the audit team), assess whether the documents stated as distributed to that unit or name are actually present in that unit or with its authorized personnel.

For example
When you're monitoring the production process, you note down the names and roles of the people you encounter or question during the audit. Later, when evaluating that person for senior management, you check if a job description has been prepared for them and if the position they specified appears in the organizational chart. Or, when auditing Human Resources/Training processes, you verify the training records of that person regarding any training they have received.

For example
This applies to products procured externally by the purchasing unit. You can check whether raw materials, semi-finished products, etc., received from your supplier have been processed through purchasing orders, or whether the supplier sending the product is on the Approved Supplier List. Additionally, to verify the product, it will be confirmed whether the process has complied with the "Product measurement and inspection" requirement.

7.4. What should be considered when auditing the operational control of a client's processes?

The audit team should conduct a process-based audit focusing on key elements/risks/objectives. Audit methods should include interviews, observation of activities, and review of documents and records.

The organization should demonstrate that appropriate key performance indicators and targets have been established and that it is monitoring progress toward achieving them.
The management system documentation, prepared in accordance with the requirements of the audit standard for each process, must demonstrate its applicability and sustainability.
In each process, adequate infrastructure must be provided to support the implementation and continuity of the system.
The organization must demonstrate that its management system is sufficient to ensure that the process objectives are achieved.

7.5. What should be considered when auditing outsourced processes?

Outsourced processes are defined by the Organization in the Application Form. Outsourced processes are verified in the Stage 1 audit. In all audits, the evaluation of outsourced processes should include checking records for outsourced processes and documenting them with an Audit Note.

7.6. What should be considered when auditing a client's management system capabilities?

Management system documentation must demonstrate compliance with the requirements of the audit standard, and management An adequate structure must be provided to support the implementation and continuity of the system.
The organization must demonstrate that its established management system is effectively implemented, maintained/improved, and is sufficient to achieve policy objectives.
The internal audit program must be fully implemented and demonstrate that it is an effective tool for maintaining and improving the management system.
The capacity of the management review process must be sufficient to ensure the continued suitability, adequacy, and effectiveness of the management system.
Throughout the entire audit process, it must be demonstrated that the management system fully complies with the requirements of the audit standard.
Logp usage should be effectively controlled.

7.7. What should be considered when monitoring a client's performance regarding compliance with applicable legal and regulatory requirements?

In management systems such as ISO 14001 Environmental Management System and ISO 22000 Food Safety Management System, the legal and regulatory requirements that organizations are obliged to implement are published separately for each sector. Organizations must first understand what these legal and regulatory requirements are and determine them according to their activities. From a management systems perspective, it is appropriate to treat these legal and regulatory requirements as externally sourced documents.

Before considering the legal and regulatory requirements related to the ISO 14001 Environmental Management System, the following documents should generally be checked.

- Environmental Impact Assessment (EIA) document
- Environmental permit
- Industrial waste management plan approval
- Waste declarations (hazardous, non-hazardous waste)
- Wastewater opinion piece
- Bekra statement

However, company activities must be controlled according to the requirements of each legal obligation. This should start with the legal and regulatory requirements to be observed in the procurement of raw materials, auxiliary materials, additives, dyes, etc., in accordance with the production flow chart, and continue with the conditions that must be applied during and after production. The applicability of legal requirements should be evaluated sectorally. This varies depending on the sector, and the auditor's sector knowledge is crucial in this regard.

7.8. Unusual Situations During the Examination

Power outage during the inspection
In the event of a power outage during the inspection, the company will be asked whether it has a generator.
If the company does not have a generator;
The investigation will continue using existing printed documents and records.
If necessary, the Audit Team Leader will rearrange the audit schedule to determine the times when the processes will be examined.
If all documentation and records are on the electronic system and the expected power outage time (information is requested from the authorized institution) could jeopardize the completion of the audit, TCS Certification will be informed. The audit will be interrupted, and the remaining portion will be scheduled for a later date.
If the company has a generator;
The investigation continues after the generator is put into operation. If the generator does not start, the reason is investigated and the procedure described in the "If the Company Does Not Have a Generator" clause is applied.

7.9. Problems that may arise before the inspection activity.

In the event of unforeseen circumstances before the audit (such as death, illness, road conditions, or issues arising from the auditor, etc.), the Planning Officer informs the company and, if applicable, their teammate (the other auditor). If the teammate's code matches the company's code, the plan is modified to allow the audit to proceed. If the codes do not match, an auditor with a matching code is assigned, and the company is notified using the Audit Team Notification Form.

In this and similar situations, another course of action is to postpone the examination. The examination is postponed after confirmation with the company.

When pursuing such a solution, the primary goal is to avoid causing hardship to the company; if this situation would cause hardship to the company, the audit is not postponed, but is carried out on the same day.

7.10. Problems that may arise during the examination

7.10.1. Disputes Arising Between the Auditor and the Firm During the Audit Procedure

In the event of disagreements or problems arising between the audit team and company officials (such as the company not wanting the auditor, arguing about findings proven by objective evidence, etc.), the auditor must find a solution to the problem at that moment. If the problem cannot be solved by the auditor, the TCS Certification Office is informed and a solution is sought. In such cases, the auditor should not discontinue the audit. If the company informs TCS Certification that the audit has ended, the audit is terminated.

In such a case, TCS Certification investigates the root cause of the problem and takes the necessary measures to prevent its recurrence. Corrective action is initiated accordingly.

7.10.2. The audit plan confirmed during the opening meeting could not be followed due to reasons attributable to the company.

A meeting is requested with the company's senior management. They are informed that the audit may be cancelled if the plan cannot be followed.

7.10.3. The audit plan confirmed during the opening meeting could not be followed due to reasons originating from the TCS audit team.

The Lead Auditor consults with the audit team. If necessary, changes are made to the Audit Plan, also informing the company representative.

7.10.4. Changes occurring during the investigation that necessitate adjustments to the planning.

- **PROJECT ADDRESS CHANGE**

If the project address changes, the Lead Auditor will immediately contact the TCS Certification Planning Officer. They will inform them of the project site address and its distance from the company.

The Planning Officer readjusts the audit completion time by adding the extra time required for travel to the project site. The Lead Auditor makes the necessary corrections to the audit plan. (No additions are made to the on-site audit time; the given time is additional time.)

- **THE EA CODE/CATEGORY/TECHNICAL FIELD/TECHNICAL FIELD QVYS AND TECHNOLOGICAL FIELD INFORMATION DETERMINED FOR THE COMPANY HAS BEEN FOUND TO BE INCORRECT OR INCOMPLETE.**

The audit team is formed to meet the company's certification scope. If, during the audit, it is determined that the company's certification scope differs from what was specified, the Lead Auditor immediately contacts the TCS Certification Planning Manager. New codes are defined according to the certification scope, and the audit team's compliance with these codes is checked.

If the inspection team is available;

The Planning Officer updates the audit kit and forwards it to the Lead Auditor. The audit then proceeds with the new audit kit.

If the inspection team is unavailable;

The Planning Manager contacts the company representative and informs them that an additional audit will be conducted for the missing code. If the company approves, the Planning Manager updates the audit set and forwards it to the Lead Auditor.

The investigation continues with the new set of audit kits. An additional audit date is scheduled for the missing code in the audit team.

If the company does not approve the additional audit date, the scope of the audit will be narrowed and the audit will continue, or the audit will be terminated midway with the company's approval.

- **THE AUDIT TEAM WAS NOT FORMED IN A WAY THAT MEETS THE COMPANY'S EA CODE / CATEGORY AND TECHNICAL FIELD.**

The Audit Team is formed by the TCS Certification Planning Manager, who selects Auditors and Technical Experts who possess the competence to effectively audit the certification scope requested by the company.

The Auditor Assignment Form sent to you during the audit planning phase defines which audit team members meet the EA codes included in the company's certification scope.

DENETÇİ ATAMA FORMU

Doküman No	FRM.S.39
Yayın Tarihi	30.11.2010
Revizyon No	10
Tarihi	8.05.2019

EA KODU / NACE KODU	EA 17 - EA 18	24.3 - 28.3

DENETİM EKİBİ	ADI SOYADI	NACE / ALT KATEGORİ	İMZA Sign
BAŞDENETÇİ	GÜLER UÇAR	24.3	
DENETÇİ 1	EMRE ÖZKARS		
DENETÇİ 2			
DENETÇİ 3			
ADAY DENETÇİ			
TEKNİK UZMAN 1			
TEKNİK UZMAN 2			

The Lead Auditor must confirm that all of the NACE codes assigned to the firm have been met by the audit team. For example, in the table above, two NACE codes have been assigned to the firm, but the person who meets the code for code 28.3 has not been added to the audit team.

If you encounter a situation that you believe is incorrect, contacting and informing the TCS Certification Planning Manager will help prevent erroneous planning.

If you believe the NACE code has not been correctly determined, please contact the Planning Officer.

7.11. Problems That May Arise After the Examination

In cases where problems arise after an audit (such as the auditor writing a follow-up audit for the company, noting nonconformities, etc.), and the company insists on dealing with the auditor despite the auditor having valid reasons, the auditor must inform TCS BELGELENDIRME and should never enter into an agreement with the company on this matter.

7.12. Information and Experience Exchange Meetings

TCS Certification organizes an information and experience exchange meeting once a year. All members of the audit team should be encouraged to attend these meetings as much as possible.

Key Agenda Items;

1. DEK Audit Team Handbook
2. Irregularities identified in witness examinations
3. Common errors in diagnostic kits
4. Difficulties encountered during the examinations
5. Revised standards
6. Revised accreditation body documents

Agenda items are determined and sent to all members of the audit team via email at least two weeks in advance, stating that attendance is mandatory and that a reason must be given for non-attendance.

Audit team members who fail to attend meetings without providing a reason are identified. Online training is planned for audit team members who cannot attend with a reason. Audit team members who do not attend the meeting without a reason are also notified to participate in the online meeting. If an audit team member fails to attend the online meeting without a valid reason, they will be removed from the Auditor List.

7.13. Complaint and Appeal Process

All objections and complaints regarding the audit process or the auditor are independently evaluated by the Complaints and Appeals Committee.

7.14. TCS and Accreditation Logo

During the opening meeting, the company is informed that the Logo Usage Instructions can be accessed at www.tcscert.com . Logo usage must comply with **the TLM.SÜM.05 Logo Usage Instructions .**

The current status of the company's logo usage is documented in **the FRM.S.33 Audit Report . If the logo is used, an assessment should be written regarding where the logo is used and whether the logo usage complies with the TCS Logo Usage Instructions** .

The use of the logo on the packaging should be evaluated. Only the following statement may be included on the packaging:

"This product is manufactured by XXX company, which is certified by TCS Certification company according to ISO 9001:2015 Quality / ISO 14001:2015 Environment / ISO 22000:2005 Food Safety / ISO 50001:2018 Energy / ISO 27001:2013 Information Security / ISO 27701:2019 Special Personal Information Security Management System standards."