

Specification of Competency Standards
for the Testing, Inspection and Certification Industry
Unit of Competency

Functional Area - Certification Operations

Title	Review attestation of audit reports and conclusions
Code	105942L6
Range	This unit of competency (UoC) covers the abilities to exercise appropriate judgement to review attestation of audit reports and conclusions to enable an informed certification decision to be made
Level	6
Credit	2 (For Reference Only)
Competency	<p>Performance Requirements</p> <p>1. Possess knowledge of certification scheme and critical evaluation of audit report</p> <ul style="list-style-type: none"> • Interpret the scope and type of certification scheme and relevant requirements for certification, e.g. certification objectives, criteria. • Examine the requirements of relevant accreditation scheme for the certification body. <p>2. Review attestation of audit report and conclusions</p> <ul style="list-style-type: none"> • Critically evaluate and verify the information provided by the audit team with respect to the certification scheme and scope for certification, including the audit programme for the entire certification cycle, audit reports, comments on the nonconformities, and new application review. • Evaluate a broad range of relevant information, e.g. public information, comments on the audit report from the client organisation. • Justify the certification recommendations and any other conditions or observations in audit reports and conclusions to enable an informed certification decision to be made. <p>3. Exhibit professionalism</p> <ul style="list-style-type: none"> • Demonstrate good analytical power to review the attestation of audit reports and conclusions.
Assessment Criteria	<p>The integrated outcome requirement of this UoC is the ability to:</p> <ul style="list-style-type: none"> • review attestation of audit reports and conclusions critically based on the evaluation of audit findings and conclusion and any other relevant information to enable an informed certification decision to be made.
Remark	<p>The relevant international standard and accreditation scheme involved in this UoC are as follows:</p> <ul style="list-style-type: none"> • ISO/IEC 17021 Conformity Assessment – Requirements for Bodies Providing Audit and Certification of Management Systems • HKCAS 003 Technical Criteria for Accreditation of Management System Certification Bodies