TIP No. 98-130-1020
TACTICS, TECHNIQUES, AND PROCEDURES (TTP)
CONDUCTING A REMOTE AUDIT

1   PURPOSE

Provide information to personnel for developing and implementing a process to conduct a remote audit. This document is intended to be generic in scope and not specific to any one subject area to be audited. The techniques discussed herein may also be useful for other activities normally conducted in person, such as assistance visits, program evaluations, etc. The underlying assumption throughout this document is that personnel conducting remote audits have previous auditing and inspection experience.

2   BACKGROUND

2.1   What is a Remote Audit
Remote (i.e., "virtual") audits are conducted with either limited or no face-to-face interaction between the auditor and auditee. Data is exchanged telephonically or in an electronic format such as via documents and spreadsheets. A remote audit may make use of real-time technology such as on-site cameras and commercial virtual remote (CVR) software.

2.2   Why Perform a Remote Audit
Remote audits allow continuation of the mission when in-person auditing is not possible due to safety concerns, travel restrictions, national emergencies such as a communicable disease outbreak (e.g., Coronavirus Disease), etc.

2.3   Limitations
Not every program (process) area lends itself to remote inspection. Certifying agencies may require auditors to be on location; documents such as state-issued permits may not be available digitally and/or be too voluminous to be scanned, or auditors may have to take readings on-site to certify sensitive detection equipment is working properly. Additionally, documents may be sensitive and/or require certain security measures in order to be shared electronically. Some program (process) areas may contain proprietary processes, equipment, information, or documents that limit the ability to audit remotely. Other program (process) areas require a physical inspection of the process or equipment to ensure adequate evaluation.

For these reasons, remote audits should not be used to completely replace in-person audits. They are a means to an end when an in-person site visit cannot be performed, or they can supplement a busy in-person auditing program. Real human contact between the auditor and the auditee goes a long way toward building trust and a working relationship. Facilities with a history of serious compliance issues and those that are at risk for regulatory compliance actions may also be better served with an in-person inspection.

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3.   PREPARATION AND PLANNING

Planning for a remote audit may take longer than planning for an in-person audit, as there are many additional considerations. It is important to focus remote audits on high-risk areas or processes; the auditing organization should evaluate analytic data and other pertinent information to identify these areas. The following recommendations are made:

3.1   Feasibility
The first step in the planning process should be a determination of feasibility. As noted above, some locations may be better served by conducting an in-person audit. Questions to ask include:
- Achievability – Can this site be audited remotely?
- Certification – Do certification or credential requirements require an in-person audit?
- Compliance Risk – Is this a high-risk facility for regulatory enforcement actions?
- Technology – Does the auditor and the facility to be audited have the proper technology and equipment?
- Personnel – Are the auditors competent and do they possess sufficient experience for such an audit?
- Security – Are there security issues that need to be addressed or which will impede a remote audit?
- Time – Do all parties understand the time and effort that must be committed to ensure a successful review?

3.2   Initial Contact
Coordination with the organization to be audited must be done early in the planning process. How far in advance an auditor should make initial contact will depend on the type of audit and the preparations required by both the auditor and auditee. As a general guideline, initial contact should be made at least 90 days before the desired audit date.

Request the name and contact information of the person on-site who will be the auditee primary Point of Contact (POC) for the entire audit phase. This individual must have expert knowledge of the process or program to be audited and have the authority to lead the audit locally.

3.3   Information Security
Confidentiality and security issues as well as data protection must be considered in the early planning phase. The following must be ascertained during the planning process –
- Do the auditors need a security clearance?
- Are there any restricted locations and records that cannot be reviewed remotely?
- Can records be sent via electronic mail? If not, is there an alternative electronic sharing method such as milSuite?
- Are there areas or records that can only be viewed in a secure location (i.e., Secret Internet Protocol Router Network)?
- Will facility photograph/video sharing be authorized by the Public Affairs Officer (PAO)/Operational Security (OPSEC)?
- Do the auditor and facility being audited have written PAO/OPSEC permission to use live-stream video camera/digital phones?

- If required by PAO, does the auditor have signed General Talent Release forms from all non-Department of Defense (DOD) civilian and contract personnel that may be captured by video recording or photographs (an example, DD Form 2830, is provided in Appendix B)? Note, per DA Pamphlet 25-91, Visual Information Procedures, no release is required from Active Duty military personnel, including cadets or midshipmen from the U.S. Service academies, or DOD Civilians performing their official jobs.
- Is CVR software available for use and is it approved by PAO/OPSEC?
- Are there systems of record that an auditor can obtain temporary access to?

3.4 Document Exchange

Availability of documents and records is of utmost importance when conducting a remote audit. Which records to request will depend on the subject matter of the audit. For example, an environmental auditor will likely request different records than an auditor who is reviewing financial records. Depending on the type of audit, the auditor may need to provide certain documents to the organization being audited. See the Audit Plan (Paragraph 3.6) and Appendix A for more information.

A document request list should be sent to the auditee POC early in the planning phase. Provide clear and reasonable deadlines for when the records are to be received and when the auditors have to review those records. Large electronic files may need to be sent using a secure file exchange platform such as the DOD Secure Access File Exchange application (https://safe.apps.mil/). The organization being audited may maintain data online that the auditors can review, provided they have the required access rights. Example records to request may include:

- Training plans
- Training records
- Local regulations
- Organizational regulations
- Operating procedures
- Installation maps and building floor plans
- List of sites to be reviewed
- Historical inspection records
- List of local points of contacts
- Pictures of sites and processes, such as waste accumulation points

3.5 Pictures

The organization being audited may not have live-stream camera equipment and WiFi® capability to facilitate a remote audit in real time. In such cases, taking on-site pictures of the processes being audited remotely are very important; approval for taking and sharing photos should be acquired early in the audit process. Pictures can provide more information than written words, and they show actual conditions in the facility. To be meaningful, a picture must include the right subject(s), be in focus, and labels and signs should be readable by either direct reading or digital enlargement. If an area will need to be captured by several pictures, such as in a waste accumulation area, the pictures should be able to be linked together by common features in the subject or background to demonstrate they are from the same area.

Labeling picture files is also important, and the naming convention should be agreed upon before the audit takes place. Areas with multiple pictures should be numbered in such a way as to be uncomplicated and unique. Organized file-labeling will ensure all relevant pictures stay together when transferring and saving files.

3.6 Audit Plan

An audit plan delineates the Who, When, What, Where, and How for the auditor and auditee. This document does not have to be extensive, but it should contain certain information:

- **Authority.** Describes under which authority this audit is conducted.
- **Objectives.** The purpose and scope of the audit.
- **Standards.** The regulations and requirements against which the audit will be performed.
- **Roles and Responsibilities.** Defines who will do what from the audit team.
- **Procedures.** Information on briefings such as in- and out-briefs, records to be reviewed, sites to be reviewed, personnel to interview, etc.
- **Schedule.** Listing of what will be done and when.
- **Review Points.** Set intervals during the audit to report the audit status to leadership.
- **Final Draft Brief.** Opportunity for on-site personnel to address observations.

Appendix A provides examples of various tables that may be included in an audit plan.

3.7 Tools and Equipment

Consider the tools and equipment needed for the audit. If the audit involves simple records exchange, then a computer and phone will suffice. However, if live-stream audio and video feed are needed, then both the auditor and auditee must ensure they have the available and compatible technology. Technical equipment such as a smart phone or a body camera may be used to conduct a real-time remote audit. When using technology, the audit team and facility being audited should consider the following:

- Equipment availability (headphones, cameras, live-stream equipment, laptops, flashlights, etc.)
- Software availability for CVR meetings or video calls
- Personnel proficiency with using the equipment
- WiFi network or cellular availability
- Appropriate lighting
- Amount of background noise during live streaming
- Cost of purchasing needed equipment vs an in-person audit
- Alternate plan in case of equipment failure

4 PERFORMING THE AUDIT

4.1 In-brief

Audits should always begin with an official in-brief. All audit team members should be present for the opening video or phone conference. Each team member should have their communication device (e.g., laptop or smart phone). In addition to standard in-brief information, discuss how the remote audit will be performed and the expectations, such as document exchange and technology platforms to be used (if conducting real-time site visits), and determine whether senior leadership will want

periodic updates before the out-brief. It is important during the in-brief to gain permission from the appropriate level of leadership to conduct a live-stream feed and/or audio or video recordings of the inspection.

4.2   Daily Briefings

The auditee POC and the supervisor of the site or process reviewed should be briefed at the end of each day. Findings discovered on that day should be discussed to ensure all pertinent information is known and the findings are valid. This is also a good time to discuss corrective actions. Senior leadership should be invited to participate in the daily briefings.

4.3   Develop and Stick to the Schedule

It is important to have a schedule and to be on time. Develop the schedule in advance of the audit. Allow enough time between appointments when doing real-time site tours using audio and video equipment. Appendix A contains an example schedule.

4.4   Real-Time Site Tours

Determine in advance if real-time site tours are possible. All participants of the remote audit must understand their assigned roles. Who will hold the camera for the live-stream video feed? Which auditee personnel should be available on-site to answer questions for sites being reviewed in real time? Auditors must be competent in the subject and industry type they are inspecting. For example, an auditor reviewing the hazardous waste storage of a laboratory should ask the person holding the camera/smart phone to conduct a slow sweep of the room to show other areas and equipment present in the room such as work areas/waste generation points (e.g., fume hoods, bench tops, etc.), signage (e.g., spill or fire emergency information, evacuation routes, etc.) safety equipment locations (e.g., eye wash, fire extinguisher, spill kits, etc.) hazardous materials storage areas, etc., and not only focus on the waste storage area.

5   COMPLETING THE AUDIT

5.1   Out-brief

There should be no surprises at the final out-brief; the auditee's POC and supervisors should be well aware of findings that will be presented to the leadership. This is also a good time to request feedback on the remote audit process and process improvement.

5.2   Audit Report

The remote audit report is similar to an in-person audit report. When applicable, the report should contain a discussion of relevant processes and documents that could not be reviewed, the reason why they could not be reviewed, and anything that requires an in-person audit. This information is important for the decision process of future audits at this organization.

5.3   Permanent File

Maintain emails, assessor notes, and documents in a permanent file that is accessible by all team members. This information is just as important as the final audit report and will be useful for subsequent audits.

6   PITFALLS AND LESSONS LEARNED

- Real-time remote audit using a smart phone: local auditee representative should wear headphones and speak directly into the microphone to reduce background noise interference.
- Be prepared for WiFi or cellular "dead spots," such as in underground locations and walk-in freezers.
- Be prepared to switch to video recording or photograph capturing in the event WiFi or cellular connection is lost during live streaming.
- Have backup batteries and power cables for electronic equipment.
- Audit sites viewed remotely may be staged to show how things "should" be as opposed to how they normally are in day-to-day operations, in order to avoid a negative finding.
- Documentation may be withheld intentionally, certain processes may not be shown intentionally during a live-stream remote audit.
- By nature, remote audits are limited; the auditee may not be forthcoming about negative issues.
- Non-verbal communication does not exist over certain communication channels; it is difficult to read a person's reaction over email and the phone.
- Auditors and auditees should not be expected to use their personal equipment, such as personal smart phones, to conduct real-time remote audits.
- Ask the auditee representative holding the camera during a real-time remote audit to move slowly and to avoid quick hand movements.
- Be specific about what to include in requested pictures, whether pictures should be close-up or from a distance, whether pictures should be taken from multiple angles, etc.
- To avoid misunderstandings and provide clarity, auditors will need to be more direct and outspoken.

7   REFERENCES

International Organization for Standardization (ISO). 2020. ISO 9001, Auditing Practices Group, *Guidance on Remote Audits*, Edition 1. www.iso.org.

U.S. Army Public Health Center. Standing Operating Procedure No. 37-04, *Compliance Audits*. Environmental Health Engineering, Waste Management Program, APHC, Aberdeen Proving Ground, Maryland, 2013.

Department of the Army. 2019. Pamphlet 25-91, *Visual Information Procedures*. https://armypubs.army.mil/ProductMaps/PubForm/Details.aspx?PUB_ID=1006085.

Appendix A – Example Audit Plan Information Tables

Example – Facility Roles and Responsibilities

Name		Roles/Responsibilities
		Camera/smart phone operator
		Audit coordinator/primary POC
		Safety Officer
		CVR software expert

Example – Location List

Hospital	Laboratory (Microbiology, Histology)
	Maintenance
	Logistics
On Post Clinics	Veterinary, Dental, Troop Medical Clinic
Off Post Clinics	Medical Homes, Family Clinics

Example – Records List

Hazardous Waste Management Plan	Training Records
Spill Plan	Inspection Records
Contingency Plan	Waste Characterization Records

Example – HW Audit Schedule

Date	Location	POC for Interview	To be reviewed
3 Aug 20	Microbiology	Jane Doe, Lab Manager	HW generation points, SAPs, inspection records, training records, SDSs
3 Aug 20	Hematology	Jane Doe, Lab Manager	HW generation points, SAPs, inspection records, training records, SDSs
3 Aug 20	Maintenance	John Smith, supervisor	UW collection site, training records
10 Aug 20	Dental Clinic #1	LTC Jane Smith, OIC	SAPs, training records, inspection records
10 Aug 20	TMC #2	SSG Doe, NCOIC	SAPs, training records, inspection records

Legend:
HW = Hazardous Waste
SAP = Satellite Accumulation Point
SDS = Safety Data Sheet
UW = Universal Waste

Appendix B – General Talent Release Form

GENERAL TALENT RELEASE

The United States Government has requested that I grant, release, and discharge certain rights arising from my participation, or the participation of an infant or minor child for whom I exercise custody, in a video or audio recording or presentation entitled:

" _____ "

PIN _____ or PAN _____ which is being made by or produced

for the United States Government.

This grant, release, and discharge of said rights to the United States Government is made freely and without expectation of recompense of any kind, in full cognizance of the risks inherent in the operational techniques employed in the production, including, but not limited to, the focusing of lights upon me or the infant or minor child; and in contemplation of the reliance by the United States Government upon the rights herein granted and released.

I hereby grant and release to the United States Government the following rights:

a. To use my name, or that of said infant or minor child, in any manner; photographs, likenesses, acts, poses, plays, and appearances made in connection with the said production to record, reproduce, amplify, simulate, filter or otherwise distort my voice or the child's voice and all instrumental, musical, and other sound effects produced by me or by the child; and to reproduce, duplicate, publish, exhibit, use or transmit the same or any parts thereof, by any means, in any manner and for any purpose whatsoever; and to do the same perpetually.

b. To "double" or "dub" my voice, acts, poses, plays, and appearances, or those of the infant or minor child, and all instrumental, musical and/or other sound effects produced by me or said infant or minor child to such extent as may be desired by the United States Government. This voluntary grant and release will not be made the basis of a future claim of any kind against the United States Government. I release and discharge the United States Government from any cause of action arising from my participation or the participation of the infant or minor child in the production.

This grant, release, and discharge shall inure to the benefit of the United States Government, and its officers, agents, servants, and employees when acting in their official capacities; and to persons, firms or corporations contracting with the United States Government, and their heirs, executors, administrators, successors, or assigns; and to any other persons lawfully reproducing, distributing, exhibiting, or otherwise using the said production or any portion thereof.

The person or persons granting and releasing the rights set forth above are as follows:

1. TALENT

a. TYPED OR PRINTED NAME *(Last, First, Middle Initial)*	b. SIGNATURE *(If under 18 years of age, parent or guardian must sign below.)*	c. DATE *(YYYYMMDD)*

2. PARENT OR LEGAL GUARDIAN *(Complete if talent is under 18 years of age.)*

a. TYPED OR PRINTED NAME *(Last, First, Middle Initial)*	b. SIGNATURE	c. DATE *(YYYYMMDD)*

3. WITNESS

a. TYPED OR PRINTED NAME *(Last, First, Middle Initial)*	b. SIGNATURE	c. DATE *(YYYYMMDD)*

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Glossary

APHC
U.S. Army Public Health Center

CVR
Commercial Virtual Remote

DOD
Department of Defense

OPSEC
Operational Security

PAO
Public Affairs Officer

POC
Point of Contact

SAP
Satellite Accumulation Point

SDS
Safety Data Sheet

UW
Universal Waste