

*Statements* are, as you might expect, answers to questions that you ask. Since auditing consists mostly interviews, you will be getting a lot of *statements* from people in response to your questions.

Statements aren't necessarily the strongest form of evidence. They are prone to error, to misinterpretation, to misunderstanding.

### Do Not Ever

Base a noncompliance on a single, otherwise unsupported statement.

For that reason, when you prepare your checklist, look for opportunities to *ask the very same question* of several different people in the process. For example: Let's say you are auditing inspection and testing. And the procedure says there are a number of people doing inspections and tests. You should ask the very same question to several of these people. If you get the same answer to the same question from different people, that is fairly reliable evidence.

As we said, the spoken word can be prone to error. So you ought not to rely on the single statement of a single person to make a significant conclusion - especially if the conclusion is a big whopping noncompliance!

Be sure also to question people from all levels and functions (rather than just managers / supervisors).

### Always Be Sure To:

Talk to some sample of process performers - not just managers and supervisors.

*Documents and records* are the strongest form of evidence. Why? Because documents and records have a permanence to them that the spoken word lacks. Documents and records can be retrieved and viewed over and over.

That is why it is vital that you *sample among all documents and records* mentioned in a procedure. On your checklist, specify the name of the document and some idea of a reasonable sample that you want to examine.

*Auditor observations* are another form of evidence. There are two types.

- Aspects of the process that you check in person. For example, your checklist might tell you to verify that production samples are available at an inspection point. That would be an *auditor observation*.
- Activities that you witness. This is an often overlooked form of evidence. It's really very simple. Instead of questioning someone about a process, you watch them actually doing it. This then becomes evidence as to whether the process is