

Annex no.3 to Report No/SMC/ 86955/15.11.2023

RISK AND OPPORTUNITY IDENTIFICATION SHEET

**RELATED TO THE QUALITY, ENVIRONMENT, HEALTH AND SAFETY AT WORK
INTERNAL AUDIT PROGRAMME FOR THE YEAR 2024**

A. Determination of risks

| No. | Elements favouring the occurrence of risk | Identified risk |
|--|--|---|
| Planning | | |
| 1 | Complexity of the processes to be audited | Failure to achieve relevant audit objectives |
| 2 | Rationale that did not correlate all input data | The period allocated to the audit is insufficient in relation to the number of locations |
| 3 | Audit a process every 3 years | Unrealistically scheduled number of audits |
| Resources | | |
| 1 | Occurrence of defects | Laptops not working |
| 2 | Frequent medical leaves due to acute/chronic conditions | Temporary unavailability of auditors |
| 3 | Financially unattractive job | Change of job at the auditor's request |
| | | The auditor's departure from the company |
| Selection of the audit team | | |
| 1 | Distributed process | insufficient overall competence of the audit team to perform audits effectively |
| Communication | | |
| 1 | Incompatibility within the audit team | Ineffective communication channels within the team |
| 2 | Objectivity and impartiality of the audit team | Conflicts of interest |
| 3 | Remote audit | Insufficient understanding of the information provided by the auditees |
| 4 | Ability of the audit team to work and interact with auditees | Insufficient understanding of the information provided by the auditees |
| Implementation of the Audit Program | | |
| 1 | Incomplete audit teams | Failure to perform all scheduled audits |
| Documented information control | | |
| 1 | Incomplete archiving of audit evidence | Inadequate safeguarding of audit records demonstrating the effectiveness of the audit program |
| 2 | Inadequate documentation | Audit questionnaires that do not cover all the requirements mentioned in the Audit Plan |

| Monitoring, analysing and improving the Audit Program | | |
|--|--|--|
| 1 | Coordination of a relatively large number of processes within the department | The offset of the Audit Program |
| Availability and cooperation of the auditee | | |
| 1 | Unavailability of the auditee during the scheduled period | Failure to fit into the audit schedule |
| 2 | Unforeseen events occurring during the audit | Extending/postponing the audit |
| Availability of evidence to be sampled | | |
| 1 | Invoking confidentiality and information security | Failure to achieve all proposed objectives |
| 2 | Lack of databases/master tables | Failure to perform effective sampling |

B. Determination of opportunities

| No. | Elements that determine opportunities | Opportunity identified |
|------------|---|---|
| 1 | Organisation and operation rules of the Quality Management Department | Carrying out a multiple audit in one trip |
| 2 | CV of auditees, Portfolio of audits | Appropriateness of the level of competence of the audit team with the level of competence required for the assigned process |
| 3 | Communication with key functions of the auditee | Alignment of audit data with the availability of auditee's key function persons |
| 4 | Requesting and analysing documented information in the preparation stage so that during the on-site audit the time allocated is associated with clarification, direct observation | Minimizing time at the audit site |
| 5 | The use of samples and their extension only if the non-conformities found indicate a systemic problem | Minimizing travel distances to the audit site |
| 6 | Remote audit | Reducing the risk of infection in the context of the pandemic |
| 7 | Overall competence of the audit team | Achieving the audit objectives taking into account the audit criteria |
| 8 | Selected audit methods | Identifying opportunities for improvement |

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