



Guideline (GUI)

SQS Internal Audit Guidelines

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Errors or Omissions

Big Country Soccer Association has provided this manual to the membership as a guide for the parents of players who are registered with Big Country Soccer Association. Any errors or omissions contained herein shall not supersede the by-laws, policies, procedures, or guidelines of the Association. Any changes to the manual shall be included in the next edition. The by-laws of the association supersede any guideline or policy should a conflict occur.

Document Revision History

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Section	Description



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1 Purpose

This guideline document outlines the general requirements planning, conducting, and reporting on internal audits on Big Country Soccer Association’s (BCSA) Standards for Quality Soccer (SQS) certification with the Registered Members of BCSA. This activity is in conjunction with BCSA’s risk management practices to ensure all Registered Members are complying with the safe sport culture of the governing bodies.

2 Scope

This document applies to all Big Country Soccer Association (BCSA) and its Registered Members who are covered by BCSA’s SQS certification. In the event other systems require an audit to identify gaps and opportunities for improvement to a recorded requirement, this guideline can provide support on the general steps to completing internal audits.

3 References

The following referenced documents are to be considered the latest edition and indispensable for the application of this document.

Table 1 – References

Document Number	Title
	Canada Soccer Association Risk Management Policy
	Canada Soccer Association Standards for Quality Soccer (SQS)
BCSA-POL-001	Big Country Soccer Association Policy
BCSA-GOV-006	Rules and Discipline Committee Requirements
BCSA-FORM-022	SQS Internal Audit Template
ISO Guide 73:2009	Risk Management Vocabulary
ISO 19011	Guidelines for Auditing Management Systems
	Big Country Soccer Association Website



4 Acronyms and Defined Terms

For this document, the following acronyms and terms apply.

4.1 Acronyms

Table 2 – Acronyms

Acronym	Definition
ASA	Alberta Soccer Association
BCSA	Big Country Soccer Association
CSA	Canada Soccer Association
GUI	Guideline
POL	Policy
SPOC	Single Point of Contact

4.2 Definitions

Table 3 – Definitions

Term	Definition
Auditor	Auditor is a person who has achieved Certification through the completion of an industry recognized Auditor Training course to a recognized standard i.e. ISO 19011.
Competency	Competency in relation to internal auditing is defined as: a) A person who has received adequate and recognized training in internal auditing, b) A person who has been certified as an internal auditor both externally AND internally, and c) A person who has acquired experience in performing internal audits.
Guideline	Guidelines is a set of rules or instructions that are provided by Big Country Soccer Association providing instructions on completing processes and/ or outlining the position of BCSA on specific topics.



Term	Definition
Lead Auditor	Lead Auditor is a person who has achieved Certification through the completion of an industry recognized Auditor Training course and possess a minimum of 5-years in performing internal quality audits.
Registered Members	This is the community that is registered with BCSA to register their players to compete in the Association with other registered teams. These communities will have their players registered with Alberta Soccer Association.
Risk	Risk is defined as the effect of uncertainty on objectives (financial, health and safety, governance, etc.) where effect is positive or a negative deviation from what is expected. This is evaluated through a process of assessing likelihood of the risk causing harm/ loss and the severity of the harm/ loss.
Risk Management	Coordinated activities to direct and control risk through the process of identifying, assessing, and controlling risk to the Association.

5 Responsibilities

5.1 The following list of responsibilities are not all encompassing. Additional responsibilities may be assigned out, as required, when there are tasks and/ or actions required to represent Big Country Soccer Association, its member associations, and the governing soccer associations that Big Country Soccer Association is required to adhere to.

5.2 The BCSA Board oversees the official Association’s guidelines on internal auditing the SQS requirements in place for member associations to use in support of their risk management efforts.

The function of the Board in relation to this guideline is as follows:

- a) Develop, implement, monitor, and improve soccer program requirements to maintain compliance to current governing and soccer industry requirements.
- b) Develop, and implement the internal audit process on Registered Members that are covered by BCSA SQS certification to ensure compliance to the BCSA SQS requirements.
- c) Provide mentorship to Registered Members on the implementation of BCSA SQS requirements into their community soccer program.



- d) Update Registered Members on any changes to the SQS requirements that will impact their community soccer programs.
- e) Enforce through the Rules and Discipline Committee (*Ref: BCSA-GOV-006*), as necessary, for disregard of the SQS requirements by a Registered Member.

Note:

- i. The Vice-President for BCSA is assigned as the “SQS Coordinator” and SPOC to oversee the risk the SQS certification and internal auditing process for BCSA.*

5.3 Registered Members are responsible for the following in relation to this guideline:

- a) Supporting the audit process and audit team as assigned by providing relative information to the audit team who is auditing the SQS implementation into the community soccer program.
- b) Assisting on determining reasonable corrective actions and opportunities for improvement to strengthen the SQS requirements.
- c) Recording corrective and improvement actions for verification to support adherence to the BCSA SQS Certification.

Note:

- ii. The SQS requirements support the requirements documented in the Big Country Soccer Association Policy (Ref: BCSA-POL-001).*

5.4 The Lead Auditor (when one is required for a full-system audit) is responsible for the following as a minimum:

- a) Planning, scheduling, and preparing for the internal SQS audit.
- b) Identifying the audit team, if required, and confirm with the President of BCSA that the audit team members are not in conflict with the scope of the audit.
- c) Assignment to designated internal auditors their audit assignments.
- d) Monitor all internal audit activities and be the deciding audit team lead on interpreting conformance/ non-conformance when there is a question pertaining to SQS requirement adherence.
- e) Prepare the final audit report for the President of BCSA and the Registered Member along with proposed continual improvement opportunities as a result of the audit findings.
- f) Initiate agreed continual improvement activities and monitor the completion of the activities.



5.5 The Auditors are responsible for:

- a) Follow the audit plan as provided by the Vice-President of BCSA.
- b) Ensuring a non-opinionated approach to auditing but instead perform audits that are based on facts, and
- c) Reporting to the President of BCSA if there is a situation and/ or condition that will compromise the integrity of the audit process and the ISO 19011- Guidelines for Auditing Management Systems.

6 Pre-Audit Preparation

6.1 BCSA schedules internal audits on Registered Members.

Note:

- iii. *This can be determined based on a schedule and/ or in the event of an incident where a review of a the SQS requirements is necessary to help identify causal factors and proper corrective action measure i.e. trend of disciplinary issues, formal comments from those involved in the soccer community, etc.*

6.2 Email notification is to be sent out 2-weeks in advance of the audit to the Registered Member with a proposed scope of what the internal audit will cover.

6.3 Notification will include the following as a minimum:

- a) Date of proposed audit,
- b) Scope of the audit (what will it be on/ cover, etc.)
- c) Who are the proposed participants,
- d) Date of the pre-audit meeting, and
- e) Any other additional information relevant to the audit.

Note:

- iv. *The Vice-President for BCSA will develop and send out the notification to the Registered Member being audited.*



6.4 Assigned auditor (s) will obtain a copy of the “SQS Internal Audit Template” (Ref: BCSA-FORM-022) and review it in preparation for carrying out the internal audit.

Note:

- v. Any questions pertaining to the template and what is to be audited, the auditor(s) are to contact the Vice-President for BCSA to discuss the questions and ensure clear direction on the audit requirements.

6.5 The audit template consists of the following sections (as shown in Figure 1 below):

- a) Cover Page,
- b) Audit Results Summary,
- c) Audit Details (this is the body of the audit where the auditor will compare the Registered Member’s compliance to the BCSA SQS requirements), and
- d) Improvement Log (this is where any corrective and/ or opportunities for improvement will be listed by the Auditor, and tracked by the Registered Member

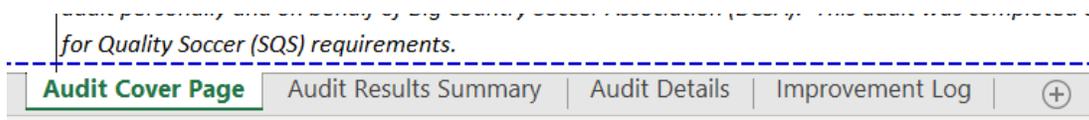


Figure 1 – SQS Audit Template Section

6.6 To ensure auditors maintain impartiality, audits will be assigned.

Note:

- vi. The Vice-President for BCSA will assist in the assignment of the auditors to ensure that there is impartiality to remove a perceived conflict of interest. This will be recorded as part of the pre-audit preparations.

6.7 Dependant on the size of the audit, a sampling of representatives of the Registered Member to interview may be required. In this case, the Vice-President for BCSA will obtain a list from the Registered Member of applicable representatives that should be considered for interview selection to support discussion pertaining to the Registered Member’s SQS requirements.



6.8 The following sampling matrix is available for consideration and use when planning out audits where the auditor needs to obtain a cross-section of responses out of the total number of available representatives involved in the implementation, monitoring, and improvement on the SQS requirements. Note the following:

Table 4 – Interview Sampling Matrix

Total Representatives	Minimum Number	Total Representatives	Minimum Number	Total Representatives	Minimum Number
<5	All	5	4	6-7	5
8	6	9	7	10-11	8
12-14	9	15-16	10	16-17	11
18-20	12	21-24	13	25-27	14
28-30	15	31-36	16	37-44	17
45-49	18	50-64	19	65-74	20

6.9 The Vice-President for BCSA may develop basic questions to ask the interviews during the audit. This will help ensure consistency throughout the interview process.

Note:

vii. *Any question sheets that are developed for the purpose of the audit will not be a part of the final audit report. This is to help support confidentiality of the people selected for the audit.*



7 Conducting the Audit

7.1 Auditor is required to go through each line item of the audit to review and familiarize with the following details:

SECTION	VERIFICATION REQUIREMENT				SQS REQUIREMENT	AUDITOR GUIDELINE
	Verbal	Documented	Proven	Recorded	This is what the standard is requesting be documented, communicated, proven, and/or recorded.	This is the guidelines for the auditor to review to assist in determining if the intent of the SQS Requirement is met. Keep in mind, there may be different options to meeting the same requirement.
	<p>This identifies to the auditor is the requirement needs to be verified through verbal discussions, a review of a document, to see something, and/ or a completed record.</p>				<p>This is the general requirement that is to be audited to determine if the Registered Member has met the intent of the requirement of BCSA and of the SQS Requirements.</p>	<p>This is the general instructions to the Auditor on how to complete a review of the general requirement to help determine the level of compliance to the audit standard.</p>

Figure 2 – SQS Audit Details- SQS Requirements and Auditor Guideline

6.2 The Auditor will then provide a comment that verifies the findings and score to be provided for the requirement the Auditor is assessing. The comments are recorded in the column as follows in the audit template:

AUDITOR COMMENTS
<p>Auditor details in their comments the current status of the Registered Member in meeting the SQS requirements. These comments will be supported by the score provided.</p>

Figure 3 – SQS Audit Details- Auditor Comments



6.3 The Auditor will assess a score to each of the audit requirements. The scoring is based on the following (as shown on the Audit Cover Page):

1	2	3	4	5
(a) The requirement is not yet formally introduced in the soccer community but the Registered Member has access to the BCSA requirements.	(a) The requirement has been identified by the Registered Member in meeting minutes or plans for the requirement to be introduced into the soccer community.	(a) The requirement has been introduced internally but has not been rolled out to the soccer community.	The requirement is in the process of being completed in the soccer community.	The requirement has been rolled out into the soccer community and completed. The SQS requirement is in place and compliance is verified.
(b) SQS requirement is not being complied with as required by BCSA, ASA, and CSA.	(b) Partial compliance is noted of the SQS requirements.	(b) Compliance is verified but opportunities for improvement is available to strengthen the compliance to the SQS requirements.	(b) Registered Member has strong compliance to the SQS requirement but minor opportunities for improvement are available.	(b) Registered Member has mastered the SQS requirements and possesses approaches that are leading in meeting SQS compliance.

Figure 4 – Audit Cover Page- Audit Scoring Matrix

6.4 The Auditor will apply a score in either of the following columns for the SQS requirement. The audit template will tally the scores automatically for each section of being audited.

AUDIT SCORE ASSIGNED				
1	2	3	4	5

Figure 5 – SQS Audit Details- Audit Score Assigned

**6.5** Points for consideration on determining interview compliance to the requirements:

- a) Look for general knowledge on the requirement,
- b) Identify deviations from the requirements and ask for further explanation to help identify why the interviewee believes the requirements is as conveyed at the time of the audit,
- c) Ask the interviewee for their input on what they believe would make the process they follow stronger.

Note:

- viii. *Getting the interviewee on helping define continual improvement actions is one way to get buy-in on any actions that may need to be considered as a result of the audit findings.*
- ix. *Look for patterns/ trends in the interview statements to help identify where the specific gap may be located in the way the requirements are not yet fully implemented into the soccer community.*

6.6 Points for consideration with the observations of the process include but are not limited to:

- a) Look for general compliance and/ or deviations,
- b) Identify patterns/ trends,
- c) Ask questions on why activities are being performed a certain way to help identify causal factors i.e. more efficient, because of barriers, etc.

6.7 Once the Auditor has completed the audit, the auditor will then:

- a) Type of the auditor notes into the audit template electronically.
- b) Identify where there is an improvement or compliance action needed.
- c) Prepare the “SQS Internal Audit Improvement Log” for the post-audit meeting discussion and/ or report submission and comment.

6.8 The Auditor will submit the completed audit report to the President for BCSA who will complete a quality assurance check on the audit to ensure that the basic requirements for auditing have been met.**6.9** Adjustments to the audit will be recommended back to the Auditor, as required based comments from the review process.**6.10** Once the audit has been cleared by the President for BCSA, the Auditor can present the audit findings to the Registered Member for review and comment.



7 Reporting the Audit

- 7.1 Once the Auditor completes the writing of the final audit results, the Auditor schedules the post-audit meeting (when required).
- 7.2 The post-audit meeting will cover the following:
 - a) Audit findings,
 - b) Proposed corrective actions/ improvement activities,
 - c) Assigned responsibilities to help ensure agreed actions are completed,
 - d) Assigned date for follow-up activities.
- 7.3 Auditor will type up the completed post-audit meeting discussion points including the agreed actions and circulate the notes to the attendees from the post-audit meeting.
- 7.4 The audit will then be signed off on the “Audit Cover Page” (Ref: BCSA-FORM-022) as follows:

AUDIT COMPLETED BY		AUDIT REVIEWED BY (BCSA)		AUDIT PRESENTED TO		AUDIT STATUS (check)	
Name		Name		Name		Audit results presented to the Registered Member are agreed with as presented in the audit report.	
Position		Position		Position			
Sign		Sign		Sign		Audit results are agreed with pending changes as agreed between the Registered Member and the auditor.	
Date		Date		Date			

Figure 6 – Audit Cover Page- Audit Sign-Off

- 7.5 Note the following filing requirements:
 - a) Audit template of the process is to be saved in the correct file for future audits.
 - b) Completed audit reports will be kept on file for a period of 5-years at which time after 5-years the audit will be filed in an audit archive file.

Note:

- x. All filing is under the control of the BCSA Board.



8 Audit Follow-Up Actions

- 8.1** Audit action items are to be followed up by BCSA periodically until completed.
- 8.2** Once action items are completed, the Registered Member is to send back to BCSA the completed “SQS Internal Audit Improvement Log” (Ref: BCSA-FORM-022). The completed log will be reviewed by the BCSA Board to verify action items are complete and the log can be filed with the original audit.

Note:

- xi. Depending on the risk/ priority of the action item, the Auditor may be required to re-audit the completed action to help determine if the action is effective.*

- 8.3** The Auditor will close out the audit by:
- a) Ensuring that all audit action items are signed off as complete, and
 - b) All audit documents associated with the audit activity is filed with BCSA.

9 Board Review

- 9.1** The Vice-President for BCSA will provide an audit summary to the Board meeting on SQS audit activities with a summary. This summary will include as a minimum:
- a) Identification of the audits that were completed over the past reporting term.
 - b) Major findings and proposed continual improvement actions to resolve the findings.
- 9.2** The Board Meeting Minutes will include the audit summary details and any noted objectives/ actions to be taken as a result of the Board review meeting.