

## AI Lead Auditor Role & Responsibility Matrix

### Purpose

This matrix defines the **roles and responsibilities** of the **Lead Auditor** and **Audit Team Members** when conducting AI Management System audits, ensuring clarity, accountability, and alignment with ISO/IEC auditing standards and AI governance frameworks.

### 1. Matrix of Roles and Responsibilities

Activity / Task	Lead Auditor	Audit Team Members
<b>Audit Planning &amp; Preparation</b>	<ul style="list-style-type: none"> <li>- Develops overall audit plan and scope</li> <li>- Defines audit objectives, criteria, and methodology</li> <li>- Coordinates logistics with auditee</li> <li>- Assigns roles to team members</li> </ul>	<ul style="list-style-type: none"> <li>- Reviews assigned audit scope and documentation</li> <li>- Prepares audit checklists under Lead Auditor's guidance</li> </ul>
<b>Audit Program Management</b>	<ul style="list-style-type: none"> <li>- Ensures audit program aligns with ISO/IEC standards and AI-specific requirements</li> <li>- Coordinates with client and audit body</li> <li>- Ensures ethical and impartial conduct</li> </ul>	<ul style="list-style-type: none"> <li>- Supports implementation of audit program by following Lead Auditor instructions</li> </ul>
<b>Opening Meeting</b>	<ul style="list-style-type: none"> <li>- Leads the meeting</li> <li>- Introduces audit team and explains audit scope, objectives, and criteria</li> <li>- Confirms logistics with auditee</li> </ul>	<ul style="list-style-type: none"> <li>- Attends the meeting and clarifies individual areas of responsibility if needed</li> </ul>



<b>Document Review</b>	<ul style="list-style-type: none"> <li>- Ensures AI governance policies, data quality measures, risk management, and ethics frameworks are evaluated</li> <li>- Oversees conformity with standards (ISO/IEC 22989, 24368, 5259-1, etc.)</li> </ul>	<ul style="list-style-type: none"> <li>- Reviews specific documents assigned (policies, procedures, records, algorithms, model documentation)</li> <li>- Identifies gaps and records observations</li> </ul>
<b>On-site/Remote Audit Activities</b>	<ul style="list-style-type: none"> <li>- Directs audit activities and ensures consistency</li> <li>- Oversees interviews, observations, and evidence gathering</li> <li>- Resolves conflicts within team and with auditee</li> </ul>	<ul style="list-style-type: none"> <li>- Conducts assigned interviews, process reviews, and evidence collection</li> <li>- Reports findings to Lead Auditor</li> </ul>
<b>Risk &amp; Ethics Evaluation</b>	<ul style="list-style-type: none"> <li>- Evaluates alignment of AI systems with ethical principles, data quality, and human rights requirements</li> <li>- Ensures AI risks (bias, privacy, safety) are considered</li> </ul>	<ul style="list-style-type: none"> <li>- Provides input on specific technical or process risks in assigned audit areas</li> </ul>
<b>Audit Reporting</b>	<ul style="list-style-type: none"> <li>- Consolidates all findings</li> <li>- Drafts audit report with conclusions and recommendations</li> <li>- Communicates nonconformities and improvement opportunities</li> </ul>	<ul style="list-style-type: none"> <li>- Submits individual audit notes and evidence</li> <li>- Assists with drafting specific report sections if assigned</li> </ul>
<b>Closing Meeting</b>	<ul style="list-style-type: none"> <li>- Leads meeting, presents findings and conclusions</li> <li>- Explains nonconformities and corrective action requirements</li> <li>- Ensures auditee understands next steps</li> </ul>	<ul style="list-style-type: none"> <li>- Supports by clarifying details of findings</li> <li>- Provides input when requested by Lead Auditor</li> </ul>



<b>Follow-up Activities</b>	<ul style="list-style-type: none"><li>- Monitors corrective action implementation</li><li>- Verifies effectiveness of corrective actions</li><li>- Closes audit formally</li></ul>	<ul style="list-style-type: none"><li>- Provides feedback on corrective actions assigned to their audit area</li><li>- Assists in verification activities</li></ul>
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## 2. Key Principles

- **Independence & Impartiality:** All auditors must remain objective and free from conflicts of interest.
- **Confidentiality:** All audit evidence and records must be protected.
- **Evidence-Based Approach:** Findings must be based on verifiable evidence, not assumptions.
- **Ethical Responsibility:** Auditors must consider human rights, fairness, transparency, and data privacy in AI audits.

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## 3. Notes for Use

- This matrix should be **shared with the audit team** prior to the audit.
- The **Lead Auditor is ultimately accountable** for audit results but relies on the active support of team members.
- Organizations can customize this template to reflect **internal governance structures** or **regulatory requirements**.