Implementation vs Auditing Comparison Table

Purpose

This comparison table helps organizations and auditors distinguish the **responsibilities of system implementation** from the **responsibilities of auditing**, ensuring role clarity, independence, and compliance with ISO standards.

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1. Matrix of Responsibilities

Area / Activity	Implementation Responsibilities	Auditing Responsibilities
Objective	- Design, develop, and implement AI Management System (AIMS) - Ensure compliance with ISO/IEC standards, regulatory requirements, and internal policies	- Independently assess conformity of AIMS against ISO/IEC standards and requirements
Policies & Procedures	- Develop AI governance, ethics, risk, and data quality policies - Define organizational processes and procedures	- Verify existence, adequacy, and effective implementation of policies and procedures
Documentation	- Create documentation: AI policy, procedures, data governance, risk registers, etc.	- Review documentation for completeness, accuracy, and compliance with standards
Training & Awareness	- Train staff on AI policies, procedures, and ethical guidelines - Build competence in system use	- Verify training records and evaluate staff awareness during interviews

Risk Management	- Identify, analyze, and mitigate risks (bias, privacy, safety, security) - Apply ISO/IEC 23894 and related frameworks	- Assess risk registers, controls, and mitigation effectiveness - Check that risks are continuously monitored
System Operation	- Operate the AI system daily according to defined procedures - Maintain system updates and model retraining	- Evaluate whether system operation aligns with policies and documented procedures
Corrective & Preventive Actions	- Implement corrective actions when nonconformities or incidents occur	- Verify corrective action effectiveness and confirm closure of nonconformities
Performance Monitoring	- Track KPIs (data quality, fairness, accuracy, security, ethical compliance)	- Assess monitoring records and verify that KPIs meet organizational and standard requirements
Continuous Improvement	- Continuously improve processes, data quality, model performance, and ethical alignment	- Assess whether continuous improvement is documented and supported by evidence
Accountability	- Management is accountable for system implementation and operation	- Auditors are accountable for providing independent, evidence-based conclusions

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2. Key Notes

- **Implementers**: Responsible for building and maintaining the AIMS.
- **Auditors**: Responsible for independent evaluation of conformity and effectiveness.
- **Independence**: Auditors must not audit their own implementation work.

- **Synergy**: While roles differ, both aim to ensure safe, trustworthy, and compliant AI.