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## Guidance on Competent Authority Safety Oversight Audits

### 1. Change Record

Date	Issue	Revision Description
17.04.2025	1	Initial publication.

### 2. References

- Regulation (EU) 2018/1139, Basic regulation<sup>1</sup>
- Regulation (EU) 2019/947, on the rules and procedures for the operation of unmanned aircraft.<sup>2</sup>
- Irish Aviation Authority Act, 1993<sup>3</sup>
- S.I. No. 24 of 2023, Irish Aviation Authority (IAA) UAS (Drones) Order<sup>4</sup>
- S.I. No. 103 of 2023 Irish Aviation Authority (Unmanned Aircraft Systems (Drones)) (Amendment) (NO. 2) Order 2023<sup>5</sup>

<sup>1</sup> <https://eur-lex.europa.eu/eli/reg/2018/1139/oj/eng>

<sup>2</sup> <https://www.easa.europa.eu/en/downloads/110913/en>

<sup>3</sup> <https://revisedacts.lawreform.ie/eli/1993/act/29/front/revised/en/html>

<sup>4</sup> <https://www.irishstatutebook.ie/eli/2023/si/24/made/en/print>

<sup>5</sup> <https://www.irishstatutebook.ie/eli/2023/si/103/made/en/print>

### 3. Definitions

For the purposes of this guidance document, the definitions in Regulation (EU) 2018/1139, Regulation (EU) 2019/947, Irish Aviation Authority Act, 1993, S.I. No. 24 of 2023, and S.I. No. 103 of 2023 apply.

- **Auditees:** UAS Operators, and legal or natural persons having made declarations, who are subject to oversight by the IAA ('the Authority') in its role as the Competent Authority (CA) for the State under the applicable requirements of Regulation (EU) 2019/947 and its implementing rules.

### 4. Introduction

#### **Regulation (EU) 2018/1139 Article 62 – Certification, Oversight and Enforcement states**

*“To ensure compliance with this Regulation and with the delegated and implementing acts adopted on the basis thereof, the Agency and the national competent authorities shall: ...*

*... b) perform oversight of holders of certificates, of natural and legal persons that made declarations, and of products, parts, equipment, ATM/ANS systems and ATM/ANS constituents, flight simulation training devices and aerodromes subject to this Regulation;*

*(c) conduct the necessary investigations, inspections, including ramp inspections, audits and other monitoring activities to identify possible infringements by legal or natural persons subject to this Regulation of the requirements set out in this”*

#### **Regulation (EU) 2019/947 Article 18 - Tasks of the competent authority states**

*“The competent authority shall be responsible for:...*

*... h) developing a risk-based oversight system for:*

*i. UAS operators that have submitted a declaration or hold an operational authorisation or an LUC;*

*ii. model clubs and associations that hold an authorisation referred to in Article 16;*

*(i)for operations other than those in the ‘open’ category, establishing audit planning based on the risk profile, compliance level and the safety performance of UAS operators who have submitted a declaration, or hold a certificate issued by the competent authority;”*

## 5. Purpose and Scope

This document provides guidance on the Competent Authority (CA) audit procedures and its applicability to all Auditees.

## 6. Risk Based Oversight (RBO)

A RBO oversight approach is one that enables prioritisation and allocation of regulatory resources commensurate with the safety risk profile of each Auditee. It envisages that over time the regulator will accumulate a clear picture of the capability of the Auditee's internal compliance and safety functions. Based on this knowledge, the regulator can amend the frequency, scope, and focus of oversight activities, to a greater or lesser extent, based on the ongoing assessment of the Auditee's safety capability and performance. Based on the above requirements the UAS Division established an RBO process through which it develops an annual audit plan for oversight audits on selected Auditees.

## 7. Planned Audit

### 7.1. Pre-Audit Activities

- a. The assigned CA audit lead nominated for each audit will consult with the Auditee in sufficient time to agree the audit date and location. The audit team size can vary depending on organisation complexity, audit scope, required expertise, and time constraints.
- b. Subsequently, the audit lead will notify each Auditee of the audit scope and timetable, as soon as practicable, prior to the scheduled commencement of an audit. Where interviews of staff are scheduled, the Auditee shall ensure that the nominated persons are adequately briefed on the conduct, expectations, and reasons for such interviews. The Auditee should seek clarification from the CA if they are uncertain of any aspect, in sufficient time to be able to brief their staff such that they are adequately prepared.
- c. The CA may request documentation to be provided in advance of an audit, in which case the Auditee shall facilitate that request in a timely manner. A pre-audit questionnaire will be provided to the Auditee, where responses specific to the ongoing activities, will be returned to the lead auditor for review, in advance of the planned audit date.
- d. The UAS manager may, where information or evidence identifies a need, additionally select specific areas for audit at short notice. In such circumstances notification to the Auditee shall be at the discretion of the UAS Manager.

### 7.2. Audit Opening Meeting

- a. The lead auditor will formally open the audit by conducting a meeting with the accountable manager. The audit will follow the timetable unless the Auditee or CA request a change, or an unexpected event occurs which necessitates a change, and it can be accommodated.
- b. Where a change is made to the published timetable this should be noted by the lead auditor and recorded in the audit report.

### 7.3. Audit Conduct

Subject to audit scope and availability the audit team will be required to:

- examine the relevant records, data, procedures and any other relevant material,
- take copies of or extracts from such records, data, procedures and other material,
- take photographic evidence,
- ask for an oral explanation on site,
- enter relevant premises, lands or means of transport of the organisation,
- conduct inspections of facilities,
- observe operational flights, and
- observe unmanned aircraft inspections.

The audit team is bound by confidentiality, and therefore all information gathered during the visit to an organisation will only be shared within the IAA.

Examples of typical audit topics are:

- Crew training records,
- Emergency Response Plan,
- Facilities,
- Operations conducted under Operational Authorisation,
- Operations Manual, and
- Flight records.

This is not an exhaustive list. The lead auditor may request records from a period defined in the regulation and in accordance with Auditees manuals. Records applicable to the current approval / certificate / declaration will be examined. Records pertaining to previous approvals / certificates / declarations may be examined at the discretion of the lead auditor, in accordance with record keeping procedures detailed in applicable regulations.

## 7.4. Audit Noncompliance

A noncompliance is defined as a non-fulfilment of a requirement. Noncompliance's are identified during the audit process when factual evidence of a condition with a specified requirement is not available. A noncompliance is also known as a nonconformity, nonconformance, deficiency or discrepancy.

### Level 1 findings

- a. For a level 1 noncompliance the Auditee may be required by the CA to limit or suspend, in whole or in part, their operation / services, provided safety is not compromised. The measure(s) taken shall depend upon the severity and extent of the finding and shall remain until a successful corrective action(s), proposed by the Auditee and agreed with the CA, is completed, and the noncompliance is rectified.
- b. The lead auditor shall require the immediate action(s) taken be documented and they, with the root cause and a corrective action plan (CAP), be submitted by an Auditee no later than five (5) working days from the date the finding(s) was relayed by the CA (or sooner if the CA determines it is required). A reasonable CAP target date will be proposed by the Auditee and agreed with the lead auditor.
- c. Where safety is compromised UAS operations and / or services will be suspended immediately.
- d. A noncompliance shall be written up in a UAS Noncompliance Report (NCR) 'UAS.F.801C' and may be presented during the audit (if the situation requires it) or at the closing meeting. If an NCR is not available to the team, the Audit Team Leader may issue a direction to the Operator by email, which will be followed up in the audit report as soon as practicable.

### Level 2 findings

- a. The audit team shall verbally inform the Auditee at the audit closing meeting of the audit findings (denoted as potential until they are formally laid in writing) by describing the details of the nonconformity and the regulatory or organisational requirement it was found against.
- b. Audit findings will be formally laid in written format no later than three (3) working days commencing the day after the closing meeting. This allows for a short regulatory review period to ensure the noncompliance is confirmed and written with as much clarity and accuracy as possible. NCRs discovered during the review period will be communicated in addition to the potential NCRs communicated at time of audit close.
- c. When the NCR is formally written up it shall be numbered in accordance with the following numbering convention i.e., year of audit; the unit designator; and a two-digit number (commencing at 01 in an ascending order e.g. NCR\_20XX\_UAS\_01).

## Observations

- a. In addition to findings, auditors may present observations. Like NCRs these will be given verbally at the closing meeting and can be recorded in one consolidated Audit Report Form and sent to the Auditee post audit. These observations are for consideration by the audited organisation.
- b. Observation implementation by the audited organisation is at their discretion following consideration of the benefits associated with their action. If an organisation chooses not to implement an observation it should close the observation with the date and rationale for closing and provide this information to the CA in writing.

### 7.5. Audit Closing Meeting

- a. Upon completion of the on-site audit, the lead auditor will formally close the audit by conducting a closing meeting with the nominated representatives of the Auditee.
- b. At the closing meeting the Auditee can record the potential findings and observations and may ask for clarifications. They can indicate that they wish to appeal a potential finding and can give reason as to why. An auditor may make note and take this into consideration during their post audit review (max three (3) working days). However, it is important to state that the closing meeting is not elongated by argument or long discussions, and this will be managed by the lead auditor. The final decision to lay a finding of noncompliance will be made by the audit team post audit following its review.
- c. The Auditee may appeal a finding by following the appeals process outlined in Section 9. However, the use of the appeals process should be used for genuine reasons of appeal and not as a tactic to delay or negate taking corrective actions.

## 8. Post Audit - NCR Corrective Action Process

The objective of the NCR corrective action process is firstly to identify and then to eliminate or mitigate the “root cause” of a noncompliance identified during the audit. The Auditee should formulate a plan which will outline how the noncompliance will be rectified, and addressed such that it doesn’t reoccur, and how long that will take to implement. This is documented in a proposed corrective action plan (CAP) and submitted to the CA for its acceptance.

### 8.1. Level 1 finding

- a. The Auditee may be required to take immediate and appropriate action and may be required by the CA to limit or suspend in whole or in part their operation/ service, provided safety is not compromised. The measure(s) taken shall depend upon the extent of the finding and shall remain until successful corrective action has been taken by the Auditee. To ensure the Auditee understands the extent of the risk posed by the noncompliance, the CA will require evidence from the Auditee in the form of a risk assessment, and/or any other relevant data.
- b. The Auditee must submit a ‘root cause’, proposed corrective action plan (CAP) and target date of completion, as per NCR UAS.F.801C form, to the CA no later than five (5) working days from the date the finding was issued (or sooner if required).
- c. If the appropriate action outlined above is not taken, then a safety directive may be issued by the CA, mandating actions to be performed by the Auditee and associated rationale, when evidence shows that aviation safety may otherwise be compromised.
- d. Once received the Lead Auditor will review the Level 1 NCR response submission.

### 8.2. Level 2 finding

- a. No later than three (3) working days after the closing meeting the audited Auditee shall receive an individual NCR report form for each finding. An Auditee shall then submit a ‘root cause’, CAP and target date of completion, no later than ten (10) working days (two (2) weeks) commencing from the day after receipt of the audit report.
- b. The Auditee shall identify the root cause, a proposed corrective action(s) plan and an implementation period by which the noncompliance shall be addressed. The Auditee shall ensure that the proposed implementation period is sufficient to demonstrate that all proposed corrective actions(s) have been implemented, inclusive of any change related mandatory notification periods if applicable.



### 8.3. CA Action on receipt of CAP

- a. The CA shall assess the root cause analysis, proposed corrective action and implementation plan proposed by the Auditee. If the assessment concludes that they are sufficient to address the noncompliance(s), accept them.
- b. If the CA accepts the CAP, it will inform the Auditee. However, the CA may not accept all or part of a CAP proposal (including identification of root cause). The CA will communicate with the Auditee in a timely manner with the intent to have a resolved CAP in place no later than thirty (30) working days commencing from the day after the written audit report is relayed to the Auditee. Auditors will communicate either individually or through the lead auditor by email. Where it is indicated that action is needed regarding a particular CAP, the Auditee will update their original corresponding NCR form accordingly and resubmit this as their updated CAP.
- c. In the case of level 2 findings, where the Auditee fails to submit a corrective action plan that is acceptable, or fails to respond to the NCR, the competent authority considering the finding may raise it to a level 1 finding. In accordance with the IAA Enforcement Policy, where appropriate, an Auditee can be formally put on notice of an enforcement action i.e. of the intent to raise a finding from a level 2 to a level 1 classification. Formal action will commence with a requirement in writing from the IAA to the Auditee directing them to resolve the matter within a specified time period. If the Auditee does not address the action set down by the CA as outlined in the enforcement letter/ email, then the finding shall be raised to a level 1 classification.

### 8.4. CAP Monitoring

During the CAP implementation period, each Auditee is responsible for tracking the progress of its CAPs for each audit finding and take appropriate steps to ensure it adheres to CA agreed timelines. Each Auditee should have documented organisational procedures for root cause analysis, defining a corrective action plan and demonstrating corrective action implementation within the period agreed with the CA.

## 9. NCR Appeal Process

- a. The Auditee has five (5) working days post audit report issuance (issued NCRs), to formally appeal a finding or the severity categorisation of a finding. They must do this by email to the UAS Manager and CC the lead auditor and audit team members, outlining their reasons why the finding should be withdrawn or changed. If the UAS manager, in consultation with the audit team agrees with the reasoning, the lead auditor shall, as soon as practicable inform the Auditee by email. The lead auditor will remove any NCR record from the database or change the severity level. A record of the objection and notification of the appeal being upheld shall be stored in the audit folder and the final audit report will record the change referencing the NCR number and the reason.
- b. If the UAS manager does not uphold the appeal, they shall inform the Auditee by email. If the decision is accepted, the Auditee has 10 working days to identify a root cause and corrective action plan from the day after receipt of the UAS Manager decision.
- c. If the Auditee wishes to appeal the managers decision, they can make a further appeal to the Head of Flight Operations, within two (2) working days after receipt of the UAS Manager's decision.
- d. The Head of Flight Operations and/or an inspector with audit experience from another division, appointed by the Head of Flight Operations, shall reach a determination within ten (10) working days of receipt of a request being made of them. A record of the objection and notification of the appeal being upheld or not, shall be stored in the audit folder and the final audit report will record the outcome. The Head of Flight Operations shall inform the lead auditor, who will inform the Auditee of the outcome by email. If the appeal is not upheld the Auditee has ten (10) working days to identify a root cause and corrective action plan from receipt of the decision.

Note: If the UAS Manager is the auditor who issues the finding that is appealed, they can still consider the request and if they believe it should stand, they can offer the outcome to be accepted or to escalate it to the Head of Flight Operations.

## 10. Ad-hoc & Special Audits

### 10.1. Ad-hoc Audit

The UAS Division may initiate an Ad-hoc audit on receiving information or other evidence relating to an Auditee, or in respect of a person/organisation or entity holding a certificate or authorisation issued in accordance with Commission Regulation (EU) 2019/947, suggests that such action is necessary. Evidence may arise from various sources e.g. oversight of changes, desktop audits, inspections, safety performance monitoring, occurrence reports, etc. The UAS Division will notify the Auditee or the certificate holder, to identify the audit scope and arrange a date for the audit either onsite or remotely.

### 10.2. Special Audit

Where there is evidence, through the safety performance monitoring process, following an ad-hoc audit or otherwise, that an Auditee or a certificate holder is non-compliant with regulatory requirements, then the CA will initiate a special audit to address the noncompliance.

The UAS Division will notify the Auditee or certificate holder and arrange a date for the audit. Special audits will be conducted at short notice i.e., within 5 days of notification to the organisation or certificate holder and will have a scope specific to the identified noncompliance.

### 10.3. Summary of Ad-hoc and Special Audit

Ad-hoc Audit	Special Audit
Convened to ascertain if a noncompliance exists.	Convened to issue a finding for a detected noncompliance.
No set time parameter to convene but must be reasonable timeframe so that the area(s) can be assessed for a noncompliance.	Potential impact on safety and level of severity will determine how quickly it is convened. However, it should be convened within 5 working days of a detected noncompliance.
Where the safety issue identified is such that the CA deem it necessary to inform the accountable manager (or in their absence a person of appropriate responsibility within the organisation) then they must attend the audit (e.g., a severity level 1 or of a nature at level 2 it needs the accountable managers immediate attention). For other level 2 findings an appropriate level of management e.g., operational/ safety/ technical manager is sufficient.	
Level 1 findings are laid in written format at the audit. Level 2 findings are advised verbally and communicated in written format no later than 3 working days after meeting close.	NCRs are written in advance and laid at the audit.
<p>Where more time is needed the Auditee shall be informed within 10 working days of the original ad-hoc audit what the CA has determined is its course of action i.e.</p> <ul style="list-style-type: none"> <li>• More time to evaluate, or</li> <li>• another ad-hoc, or</li> <li>• a special audit or</li> <li>• audit closed.</li> </ul> <p>Following another 10 working days the CA must</p> <ul style="list-style-type: none"> <li>• call a special audit or</li> <li>• audit closed.</li> </ul>	N/A
For any level 1 finding, as part of an Auditee CAP timeline determination, the CA requires an assessment of the risk during the noncompliance exposure period i.e. the interval from identification of the noncompliance to CAP closure. The CA will normally not request a safety assessment to be submitted for a level 2 finding, but this does not preclude the Auditee to assure itself at all times of the overall organisational risk tolerability.	
Provisions in Sections 8 & 9 apply.	