



# **MATURING & SIMPLIFYING AS9100D QMS**

**Parvez Siddiqi – PS & ASSOCIATES LLC**

# MEET YOUR PRESENTER

## Parvez Siddiqi

- 45 + Years in QA, Senior Management Role
- AS9100D AEA
- Lead Auditor for ASA CB, In The Past Other CB's
- Motorola, Data Com Design, Manufacturing
- DRS Technologies, US Army Ground Combat Vehicles, Design, Test, Manufacturing, Field Service
- Yulista Aviation, MRO, Design, Manufacturing, Rotary Wing Aircraft in support of US Army Aviation
- ASQ Fellow, CQE, CRE, CQM O/E.

**SHARING SUCCESSFULLY DEPLOYED  
BEST PRACTICES**



# OUR FOCUS IS POINTED AT LEADERSHIP

- CERTIFIED ORGANIZATIONS
- CONSIDERING TO GET CERTIFIED
- LEARNING BETTER STRATEGIES
- IMPLEMENT THE STANDARD, DO SELF AUDIT FIRST
- WHY ARE WE GETTING CERTIFIED?

**BOTTOM LINE IS SIMPLIFY & MATURE THE  
QMS**

**ENDLESS CONTINUAL IMPROVEMENT &  
DRIVE FOR MATURITY & SIMPLIFICATION**

# UNRAVEL A COMPLICATED QMS,

- OVERDOCUMENTED QMS – REDUCE
- SIMPLIFY SOP'S, CHECKLISTS, FORMS, TAGS
- MAKE SOP'S / WI EASY TO UNDERSTAND
- MAKE PROCESSES EASY TO COMPLY
- EXCESSIVE DOCUMENTS, CONFUSES THE PERSONNEL & STAFF
- REPEATED INTERNAL AUDITS RESULTS IN NO FINDINGS
- INTERNAL / EXTERNAL NCRS, CLOSED OUT BUT THE PROBLEM JUST DOES NOT GO AWAY
- MANAGEMENT REVIEWS NOT ASSERTIVE, DATA DRIVEN

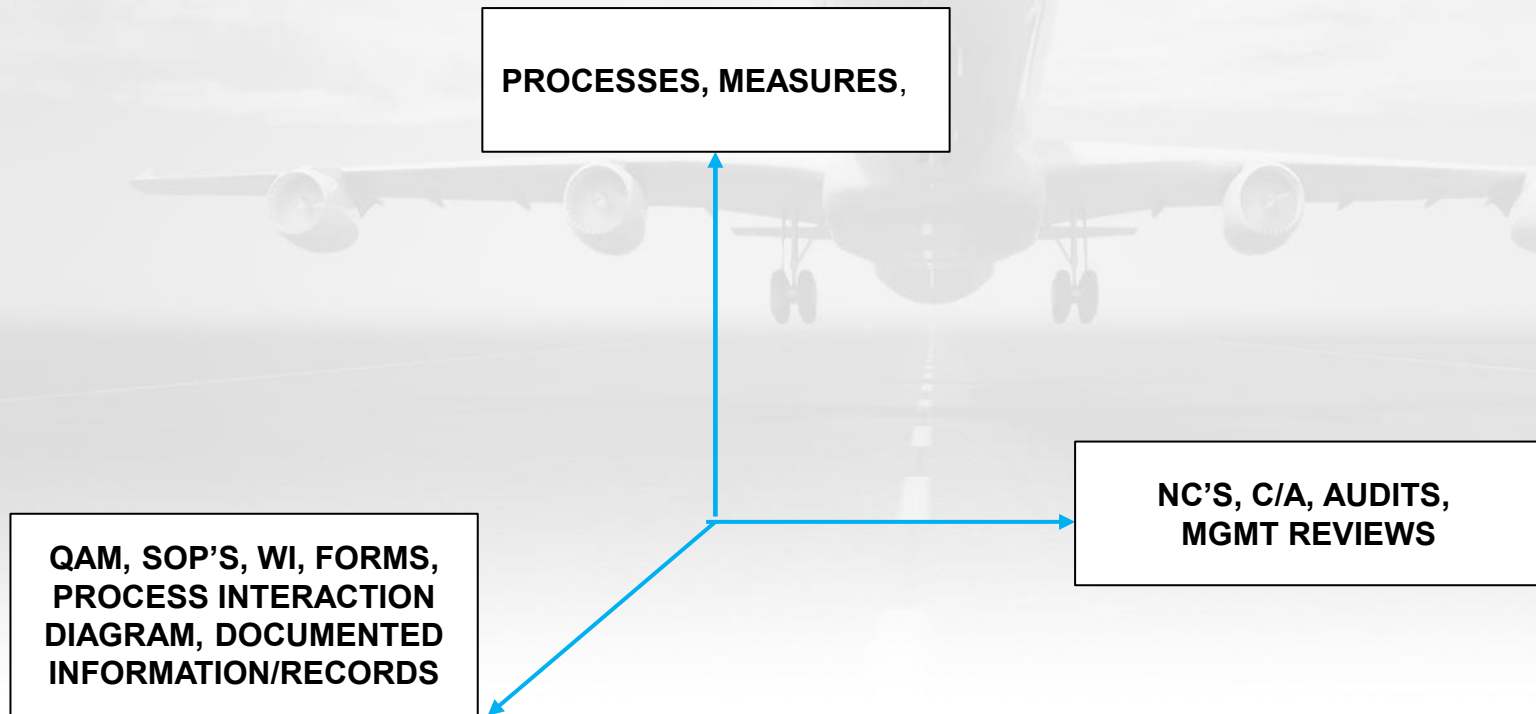
**IT IS TIME TO SIMPLIFY & MATURE  
THE QMS**

# PROGRESSIVE LEVELS OF MATURITY



**TRANSFORM AND MAKE CHANGES  
INCREMENTALLY**

# COMPLEX 3 D CHALLENGE PULLING IN DIFFERENT DIRECTIONS



**WE WILL EXAMINE ALL ABOVE 3 AND  
ZERO IN ON STRATEGIES TO KEEP IT  
SIMPLE**

# PROCEDURAL BOTTLENECK



**SYSTEM IS DRAINING YOUR RESOURCES  
PLENTY OF DISCONNECTS**

# FIRST THINGS FIRST

## THE QUALITY ASSURANCE MANUAL, QAM

- **CURRENT STATE**
  - REPEATS THE AS9100D STANDARD – LITERALLY!
  - TOO WORDY, VERY LITTLE MEANINGFUL INFO
  - NEEDS TO RESPOND TO WHAT THE STANDARD REQUIRES
- **FUTURE STATE, SIMPLIFY THE QUALITY MANUAL**
  - RESPOND TO SECTION 4.4.2 a) and b) PLUS THE NOTE!
    - RELEVANT INTERESTED PARTIES
    - DEFINE THE SCOPE, BOUNDARIES & APPLICABILITY ( EXCLUSIONS)
    - DESCRIPTION OF PROCESSES THROUGHOUT THE ORGANIZATION
    - SEQUENCE & INTERACTION ( FLOW CHART)
    - ASSIGNMENTS & RESPONSIBILITIES FOR THE PROCESSES ( REF 4.4.1 (e))
    - MANAGEMENT REP', ORG CHART , ORG' FREEDOM OF ACCESS

**SIMPLY PUT THE STANDARD AS A SET OF  
REQUIREMENTS AND THE QAM IS THE ANSWER AS TO  
HOW IS IT MET**

# NEXT WE WILL LOOK AT SOP'S

## ■ **CURRENT STATE**

- TOO MANY SOP'S, WI, EXCESSIVELY DOCUMENTED
- REQUIRES CONTROL, REVIEWS, UPDATE / TAKES RESOURCES
- SELF INFLICTED AGONY 😞
- FORMS – HARD TO FIGURE OUT WHICH ONE TO USE – BESIDES THEY REQUIRE CONTROL / REVIEW / UPDATES
- TAGS – ANOTHER COMPLICATION – NUMBERED ? CONTROLLED ?
- NOT SURE, WHICH ONE TO USE, WHEN & WHERE? LEAVE BLANKS? THESE ARE DOCUMENTED RECORDS OBJECTIVE EVIDENCE

# MORE ABOUT SOP'S

- **MANDATORY SOP'S / DOCUMENTED INFO**
  - SCOPE OF QMS 4.3 ( **IN THE QAM** )
  - QMS PROCESSES, SEQUENCE & INTERACTION 4.4.2 ( **IN THE QAM** )
  - QUALITY POLICY 5.2.1 ( **QP DRIVES THE QO ☺** ) ( **IN THE QAM** )
    - **THE STANDARD DEFINES THE QP & QO**
  - QUALITY OBJECTIVES 6.2.1 ( **IN THE QAM** )
  - PROCESS FOR MONITORING & MEAS' EQUIPMENT ( **CALIBRATION** )
  - CONTROL OVER NON CONF' OUTPUTS 8.7.1
  - NONCONFORMITY & CA MANAGEMENT PROCESS 10.2.1
  - INTERNAL AUDIT PROCESS
  - DOCUMENT CONTROL PROCESS ( **INCLUDE SOP FOR SOP'S** ) ☺

# MORE ABOUT SOP'S

- **OTHER IMPORTANT SOP'S / DOCUMENTED INFO**
  - RISK MANAGEMENT, OP RISK
  - MANAGEMENT REVIEW, MR
  - APPROVAL, REVIEW, PERFORMANCE OF EXT' PROVIDERS
  - MONITORING & MEASUREMENT EQUIPMENT
    - CALIBRATION
    - TOOLS, SW TEST EQUIPMENT – SW VALIDATION – CONTROL OF SW
  - OUTSOURCED WORK, CONTROL, FLOW DOWN AND VERIFICATION

# SIMPLIFY THE SOP'S CONTENTS

- **FUTURE STATE - EASY TO UNDERSTAND & COMPLY**
  - LEVEL IT TO THE TARGET AUDIENCE (TECHNICIAN, QC, SPECIALIST)
  - CONSIDER FLOW CHARTING THE PROCESS, DECISION BLOCKS
  - SOP'S / WORK INSTRUCTIONS DON'T HAVE TO HAVE TEXT ONLY!
  - POINT TO FORMS / DOCUMENTS THAT CAPTURE DOCUMENTED INFO'
  - EMBED THE SOP/WORK INSTRUCTIONS

**NUMBER THE SOP TO THE SECTION OF THE STANDARD, LINK THE FORM TO IT. ID THE PROCESS OWNER. GIVE INSTRUCTIONS AT THE BOTTOM OF EACH FORM/CHECKLIST**

# SIMPLIFY THE SOP'S CONTENTS

- **FUTURE STATE – SOP' S ( CONTINUED)**
  - DESCRIBE WHAT HAPPENS WITH THE DOCUMENTED INFORMATION
    - BECOMES PART OF WORK PRODUCT / JOB TRAVELER/ DESIGN DOCUMENTS
    - RETENTION ( CHECK CUSTOMER CONTRACT – OR DEFAULT)
    - LOCATION WHERE IT WILL BE MAINTAINED
  - INVOLVE TEAM MEMBER WHO WILL BE USING IT, **TO WRITE IT!!!!**
  - THE PRACTITIONER'S KNOWS BEST
  - WHEN BUY IN IS EASY RESULTS IN LESS ERRORS

**NUMBER THE SOP TO THE SECTION OF THE STANDARD,  
LINK THE FORM TO IT. IDENTIFY THE PROCESS OWNER,  
THE SME, FOR QUESTIONS, ANSWERS, TRAINING,  
PROVIDE INSTRUCTIONS AT THE BOTTOM OF EACH  
FORM/CHECKLIST**

# DEMYSTIFY SOP/FORM/TAG CONTENTS

- **EASY TO UNDERSTAND & COMPLY – EXAMPLE – TO CONSIDER**
  - SOP 8.4, PURCHASING PROCESS
  - LEAD PROCESS OWNER, PURCHASING MANAGER, THE SME
  - PROCESS TEAM ( IDENTIFY THE **INTERACTING PROCESS OWNERS** SUCH AS CONTRACTS, MANUFACTURING, DESIGN / ENGINEERING. INVOLVE THEM IN DEVELOPING THE SOP. RESPOND TO EACH “SHALL” OF THE STANDARD FOR SECTION 8.4
  - TRY NOT TO WRITE PROCEDURES IN A SILO

**ALWAYS COLLABORATE WITH INTERACTING  
PROCESS OWNERS(FOR IMPACT), LOOK AT THE  
SEQUENCE &  
INTERACTION DIAGRAM**

# DEMYSTIFY SOP/FORM/TAG STYLE & CONTENTS

- ANOTHER EXAMPLE WOULD BE SOP 8.3, FORM 8.3-1, FOR DESIGN
  - AT BOTTOM OR TOP OF EACH FORM/SPREAD SHEET/ TAG, PROVIDE INSTRUCTIONS / GUIDANCE, STATE HOW TO FILL IT, DRAW A LINE, FOR AREAS WITH NO DATA STATE N/A, DESCRIBE LOCATION FOR RETENTION & THE POLICY, FOR TRAINING PURPOSES SHOW AN EXAMPLE
- WHEN REVISED HIGHLIGHT CHANGED AREAS – MAKES IT EASY TO KNOW WHAT CHANGED. ALL CHANGES ARE REVIEWED AND APPROVED BY THE PROCESS OWNER AND THE TEAM, CHANGES TRACKED ON REV CONTROL PAGE.

**CHALLENGE THE OWNER & TEAM TO  
COMMUNICATE IN AS FEW WORDS AS  
POSSIBLE – FLOW CHART IT!**



## USEFUL IDEAS FOR PROCESS OWNERS

- PROCESS NAMES SYNC' WITH PROCESS INTERACTION DIAGRAM
- **PROCESS OWNERS OWN ALL THE ASSIGNED CLAUSES FOR THEIR ASSIGNED PROCESS, REFER 4.4.1**
- PROCESS OWNERS ENSURE ALL “SHALL” STATEMENTS ARE DOCUMENTED & COMPLIED WITH OBJECTIVE EVIDENCE READILY COLLECTED / AVAILABLE AS WORK PROGRESSES
- SET RELEVANT MEASURES TO CHECK AND DETERMINE THE PROCESS PERFORMANCE – STRETCH MEASURES TO PUSH FOR HIGHER LEVELS OF EXCELLENCE
- **PLEASE!!! DO NOT WRITE NEW SOP'S – MERGE WITH AN EXISTING ONE THAT IS CLOSE TO IT**

**MISSION IS SIMPLIFICATION**

# IDEAS FOR MEASURES & PROCESS OWNERS

EXAMPLES OF PROCESS NAME	PROCESS OWNER (EXAMPLES)	APPLICABLE SECTION OF AS9100D	EXAMPLE OF DIRECT/RELEVANT MEASURE OF PROCESS OUTPUT (WORK PRODUCT)
DESIGN	JOE	8.3	# OF DESIGN CHANGES DUE TO ERRORS
MANAGEMENT	SUSAN	4,5,6,7,9.1,10.3	OTD, CUST' SAT'
PRODUCTION	ROBERT	8.1,8.2,8.5	1.BID WIN RATE 2.PRODUCTION YIELD, NET 3.PRODUCT CONFORMITY, FINAL 4.INTERNAL RESPONSIBLE SCRAP/REWORK FAILURES
PURCHASING	KEN	8.4	1.# OF SOLE SOURCE PROVIDERS 2. OTD, PROD' CONFORMITY 3.RISKS, # OF LONG LEAD ITMES
QA,MGMT' REP	SALLY	8.6, 8.7,9.2,9.3	1.SHIP ERRORS 2.INTERNAL / RESPONSIBLE REJECTS/SCRAP/REPAIR ( RISKS?) 3.INTERNAL AUDIT OFI's, FINDINGS, WEAK SPOTS

**LEVERAGE TEAM BUILDING**  
**MANDATORY MEASURES/KPI's**

# INTERNAL AUDITS WEAK AREAS

- **ISSUES OBSERVED ARE**
  - AUDIT PLAN IS NOT LAID OUT BY KEY **PROCESSES** AND THEIR APPLICABLE SECTIONS OF THE AS 9100D STANDARD
  - WEAK, IRRELEVANT MEASURES, KPI, OUTCOMES NOT VALIDATED
  - MEASURES, KPI'S ARE "**STATIONARY & STAGNANT**" NEED TO HAVE STRETCH GOALS & MOVE UP FOR AN ORGANIZATION CLAIMING CONTINUAL IMPROVEMENT

**VALUE OF INTERNAL AUDITS IS TO UNCOVER PROCESS ISSUES, WEAK AREAS, CHECK PERFORMANCE, IDENTIFY COMPLIANCE ISSUES SO ACTION CAN BE TAKEN TO ELIMINATE RISKS**

# PREFERRED & SIMPLE APPROACH INTERNAL AUDIT PLAN – SCALE IT TO THE ORG' SIZE

Reqmts' Assign Auditor/s	Applicable Clauses	Q1	Q2	Q3	Q4
Key Process A	4.0, 5.0, 6.0, 9.1 9.2,9.3,10				
Key Process B	7.0				
Key Process (PEAR) Relevant, stretch goals*	8.1, 8.2				
Key Process D (PEAR)*	8.3				
Key Process E (PEAR)*	8.4				
Key Process F (PEAR)*	8.5,8.6, 8.7				
Sub Process E 1	Flow Down QR 8.4.3 a) to m) +				
Statutory & Reg'	OSHA, EPA, ITAR				
Cust' Unique Reqmts'	DATA SUBMITTALS FAI, TEST REPORTS				
DPAS, CMMC, FAR/DFAR	DO, DX RATINGS CMMC, FAR/DFAR				

**MAKE SURE THE AUDITS ARE EFFECTIVE AND CHECK IF THE QMS IS DELIVERING PLANNED RESULTS & DISCUSS SUMMARY AT MR**



# MANAGEMENT REVIEWS IS SIGNIFICANT - MUST BE THOROUGH TAKE ADVANTAGE OF THE PRESENCE OF LEADERSHIP

- INTEGRATE WITH BUSINESS OPS REVIEW OR ANY OTHER KEY REVIEW THAT OCCURS ROUTINELY
- SUMMARIZE & PRESENT INPUTS FROM SECTION 9.3.2
  - CUST' SAT REVIEWS, CHANGES IN EXT' INTERNAL ISSUES RELEVANT TO QMS, QUALITY OBJECTIVES STATUS/TREND, MEASURES AND THEIR TREND, TARGETS MET? SUMMARY OF NC, RESULTS OF INT' AUDITS, CARS, PROCESS RESULTS, EXT' PROVIDER PERFORMANCE, OTD, PRODUCT CONFORMITY, OPPORTUNITY FOR IMPROVEMENT

**IDEALLY THE QMS IS A PART OF THE  
BUSINESS REVIEW AND IS AN INVESTMENT  
THINK LIKE THE CFO**

# MANAGEMENT REVIEWS IS SIGNIFICANT - MUST BE THOROUGH TAKE ADVANTAGE OF THE PRESENCE OF LEADERSHIP

- **OUTPUTS**
  - **OPPORTUNITIES FOR IMPROVEMENTS, ACTIONS BASED ON INTERNAL / EXTERNAL AUDITS, NCS, CAR's, LESSONS LEARNED, RESOURCE NEEDS AND NEW RISK**
  - **SUMMARIZE PROBLEM AREAS FOR ACTIONS. TRY FIXING TOP 2 ISSUES**
- **ASK TOUGH QUESTIONS, RECORD MINUTES, ASSIGN ACTION ITEMS WITH SUSPENSE / DUE DATE / TRACK PROGRESS & PROVIDE STATUS AT THE NEXT MANAGEMENT REVIEW**






**BEST PRACTICE IS TO HAVE PROCESS OWNERS PRESENT THE STATUS OF THEIR MEASURES, TRENDS & PLANNED IMPROVEMENT**

**THE BIG QUESTION: ARE WE DERIVING BENEFITS FROM AS9100D?**



# MANAGEMENT REVIEW

## EXAMPLE OF STATUS REPORTING

EXAMPLES OF PROCESS NAME	PROCESS OWNER (EXAMPL ES)	EXAMPLE OF DIRECT/RELEVANT MEASURE OF PROCESS OUTPUT	USE STOP LIGHT CHART & TREND
DESIGN	JOE	# OF DESIGN CHANGES DUE TO ERRORS	 TARGET EXCEEDED 2QTRS' IN A ROW
MANAGEMENT	SUSAN	<b>OTD, CUST' SAT'</b>	MISSED OTD TARGET BY 5% 1Q2026 
PRODUCTION	ROBERT	1.BID WIN RATE 2.PRODUCTION YIELD, NET 3. <b>PRODUCT CONFORMITY, FINAL</b> 4.INTERNAL RESPONSIBLE SCRAP/REWORK FAILURES	MISSED TARGET BY 10% 2Q 2026 
PURCHASING	KEN	1.# OF SOLE SOURCE PROVIDERS 2. <b>OTD, PROD' CONFORMITY</b> 3.RISKS, # OF LONG LEAD ITMES	TARGET ACHIEVED 
QA,MGMT' REP	SALLY	1.SHIP ERRORS 2.INTERNAL / RESPONSIBLE REJECTS/SCRAP/REPAIR 3.INTERNAL AUDIT OFI's, FINDINGS, WEAK SPOTS	2 INTERNAL MAJOR NCR, 3 OFI'S 

**ADD ALL REQMTS OF 9.2, 9.3.2, 10.2 😊**

**FOR MISSED TARGETS DOCUMENT ACTION, WHY DID WE MISS THE TARGET, WHAT IS THE ROOT CAUSE, PREFER C/A TO ELIMINATE RISK/S**



# MATURING THE QUALITY POLICY MAKE IT SIMPLE TO UNDERSTAND

- HAVE SEEN PLENTY OF QP, LONG, PLENTY OF WORDS, PERSONNEL DON'T / MEANING, TRY TO CRAM IT BEFORE THE CB AUDITS
  - KEY: QP IS APPLICABLE & RELEVANT FOR THE ORGANIZATION, HAS **COMMITMENT TO SATISFY REQUIREMENTS**, SETS FRAMEWORK FOR **QUALITY OBJECTIVES** / MEASURES, CONTAINS COMMITMENT FOR **CONTINUAL IMPROVEMENT** OF THE QMS.
- **SECTION 5.2.1 OF AS9100D PROVIDES THE ANSWERS.**
- **SAMPLE RESPONSE: “AT XYZ COMPANY WE ARE COMMITTED TO MEET AND EXCEED CUSTOMER REQUIREMENTS, DELIVER PRODUCTS AND SERVICES ON TIME, FREE OF DEFECTS AND CONTINUALLY IMPROVE OUR PROCESSES TO ACHIEVE CUSTOMER SATISFACTION”**

**AS PART OF AWARENESS LET PERSONNEL UNDERSTAND WHAT THE QP MEANS , HOW THEY CONTRIBUTE TOWARDS MEETING THE QP, BE SPECIFIC TO THEIR INDIVIDUAL WORK. AND WHERE THEY CAN FIND IT. NO NEED TO MEMORIZE IT 😊**

# SIMPLIFY QUALITY OBJECTIVES, QO

## QUALITY POLICY DRIVES THE QO ( SECTION 6.2.1)

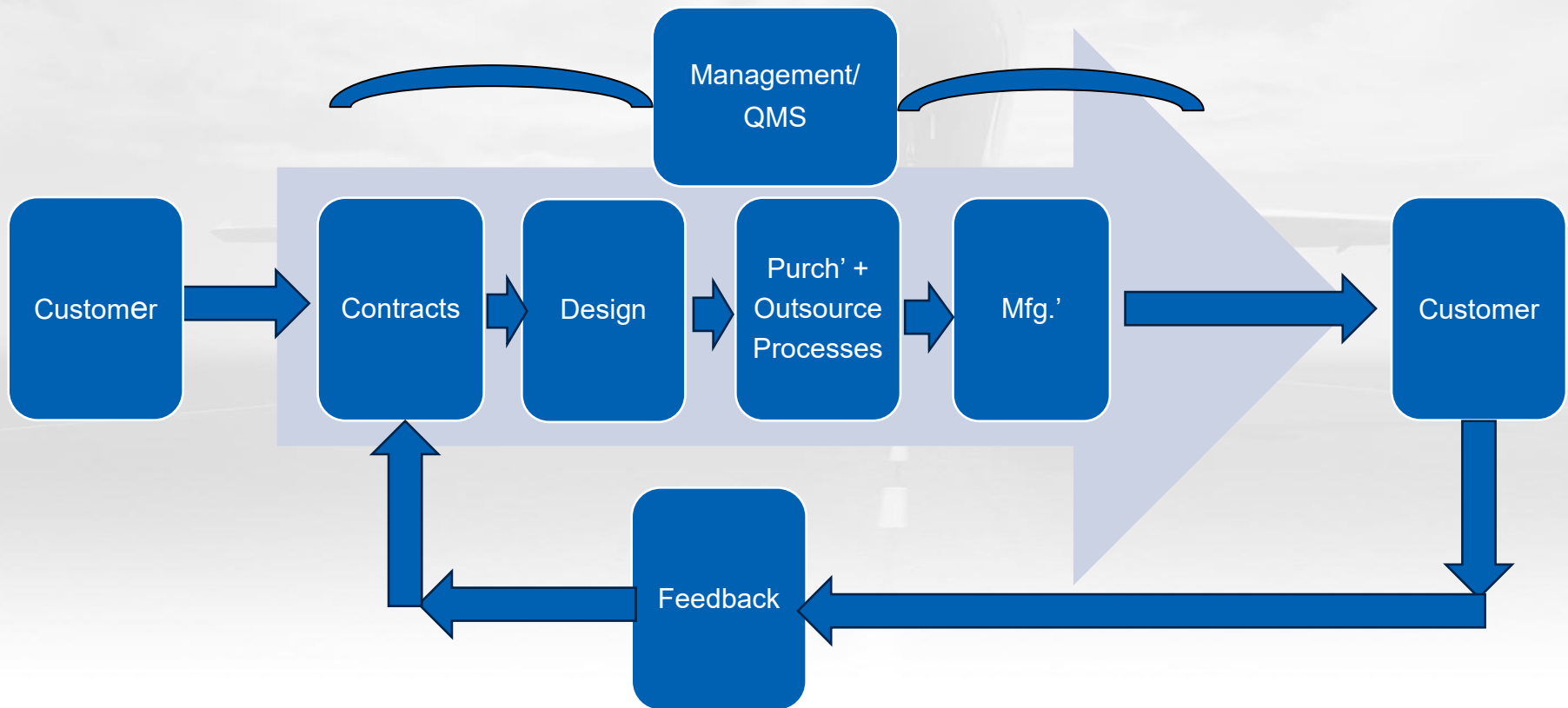
**QO MUST BE CONSISTENT WITH QP, BE MEASURABLE, CONSIDER REQMT'S, BE RELEVANT TO THE PRODUCTS & SERVICES, BE MONITORED, COMMUNICATED AND UPDATED AS REQUIRED**

QUALITY OBJECTIVES MANDATORY	REF. SECTION OF AS9100D	PART OF	TRACKED & TREND DISCUSSED AT
OTD	5.1.2	CUSTOMER FOCUS	PERIODICALLY & AT MR
CUSTOMER SATISFACTION	5.1.2	CUSTOMER FOCUS	PERIODICALLY & AT MR
PRODUCT & SERVICE CONFORMITY	5.1.2	CUSTOMER FOCUS	
EXT. PROVIDER OTD, PRODUCT & SERVICE CONFORMITY	8.4.1.1	EXT. PROVIDER MANAGEMENT	PERIODICALLY & AT MR

**EACH PROCESS NEED TO HAVE THE RELEVANT MEASURE/S TO MONITOR WORK PRODUCT / PROCESS EFFECTIVENESS & PERFORMANCE. REVIEW QO AT MR.**



# SIMPLIFIED SEQUENCE & PROCESS INTERACTION DIAGRAM – AN EXAMPLE



**KEEP PROCESS NAMES SAME IN QAM, & IN AUDITS,  
IT IS MANDATORY TO SET MEASURES FOR  
PROCESSES WITH SECTION 8  
PROCESS MEASURES  
EVALUATE THE EFFECTIVENESS OF QMS**

# SIMPLIFY OPERATIONAL RISKS ASSESSMENT

## SECTION 8.1

### IMPACTS COST, DELIVERY & SCHEDULE

OP' RISK, EXAMPLES <b>DETAIL THE RISK</b>	SEVERITY L, M ,H	MITIGATION PLAN / LEAD TIME	REMAINING RISK
CAPACITY	H	ADD SHIFT	OUTSOURCE
CAPABILITY, EQUIPMENT & TOOLS, TECHNOLOGY	H	ADD RIGHT MACHINE CAPABILITY	LONG LEAD, CAPITAL
PERSONNEL, SKILL & COMPETENCY	H	TRAIN, TEST & EVAL' PERSONNEL COMPETENCY	LONG LEAD TIME TO TRAIN
PRODUCT & PERSONNEL SAFETY	H	ADDRESS, TRAIN, PROVIDE TOOLS	LONG LEAD TIME TO TRAIN, PROVIDE

**EVALUATE / STUDY THE IMPACT OF RISKS PRIOR TO ACCEPTING WORK  
DOCUMENT ON CONTRACT REVIEW & NOTIFY THE  
CUSTOMER CONFIRMING OR TAKING EXCEPTIONS OR SUGGESTING ALTERNATE  
SOLUTIONS. UPDATE & DISCUSS AT MR**



# SIMPLE APPROACH FOR SETTING PROCESS MEASURE WITH PROGRESSIVE STRETCH TARGETS EXAMPLE

KEY PROCESS	MEASURE/ KPI	1 <sup>st</sup> YR INITIAL TARGET	2 <sup>ND</sup> YR TARGET
A) PRODUCTION	CNC MACHINE YIELD	≥80%	≥85%
B) SALES/MKT	BID WIN RATE	≥40%	≥50%
C) DESIGN ERRORS	# OF CHANGES	≤ 3 /QTR	≤ 2 /QTR

**ABOVE IS AN EXAMPLE OF MEASURES RELEVANT TO WORK PRODUCT  
PUSH FOR BETTER RESULTS**

**CAUTION: THIS IS AN EXAMPLE, IN ACTUALITY THERE WILL BE MORE**

# IDEAS FOR SIMPLIFICATION TEAM BUILDING / OPEN COMMUNICATION

STRATEGY	YEAR 1	YEAR 2	YEAR 3
<b>5S + SAFETY</b> Sort, Straighten, Shine, Standardize, Sustain	START AT 1 AREA	EXPAND TO OTHER AREA	ALL AREA
<b>FOD BUCKETS / TOOL CONTROL/ MOSITURE SENSITVE DEVICE, MSD</b>	START MSD IS SERIOUS FOR ELECTRONIC PARTS	RAMP UP	ALL OPERATIONS
<b>STATUS BOARD</b> PROCESS / SCHEDULE /KPI/ACTION ITEM/EMPLOYEE INPUTS/ SPECIAL DATA REQUIRED BY CUSTOMERS ( WHITE MARKER BOARD)	FIRST MEETINGS HELD BY LEADERSHIP. POST QP, QO MEETINGS CONDUCTED ON THE FLOOR / AREA	MEETING CHAIRPERSON IS ROTATED AMONG SUPERVISORS/ LEADS, ACTIONS NOTED/CLOSED ON THE BOARD	CONTINUE THE WELL DISCIPLINED MEETING

**STATUS BOARD IS A GREAT OPPORTUNITY TO  
RECOGNIZE STAFF AND PERSONNEL**



**Hope this was  
Interesting and of Value**

**Thank You for your participation**

**Happy to Answer  
Questions?**





**FOR FURTHER GUIDANCE & SUPPORT PLEASE CONTACT ASA**

**Parvez Siddiqi, PS & ASSOCIATES LLC**