



Information about performing internal audits

We at SCCM are convinced – and our experience has proven – that any organization, large or small, will achieve better environmental and occupational health and safety performance by using the ‘plan-do-check-act’ approach outlined in the ISO 14001 and OHSAS 18001 standard.

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I Introduction

This publication is intended to provide information and ideas about setting up, preparing and conducting an internal audit. Internal audits play an important part in improving an organization's environmental management system. This publication is meant as an aid; organizations are free to choose whether to use the suggestions in it or not. It applies to internal audits of environmental, energy and OHS (occupational health and safety) management systems.

The document consists of the following chapters: Goal of the internal audits, The audit programme, Performing the audit, Composition of the audit team and Documenting the internal audit process in the management system. After these chapters, there are samples of an audit plan, an audit report and an improvement programme, as well as the table of contents of the ISO 19011 standard.

2 Goal of the internal audits

The internal audit is done to test the effectiveness of the management system. The following are assessed during the audit:

- the degree to which everyone is in compliance with the agreements laid down in the management system (the performance or implementation assessment).
- whether the system fulfils the requirements in the standard (such as ISO 14001, OHSAS 18001 or ISO 50001) (the system assessment).
- how the system or method(s) can be improved, with the ultimate goal of improving the company's environmental, OHS or energy performance, and reducing the risks.

2.1 Definition of the internal audit

The definition in the standards can be interpreted as follows: an audit is a process in which evidence is found to assess whether the organisation's management system fulfils the requirements of the standard and whether the agreements established in the management system such as objectives, procedures, planned measures, etc, are being complied with in practice. The methods for the internal audits and communicating the results to top management must meet the criteria described in the relevant standard and any additional instructions in a certification scheme.

2.2 ISO 19011

There is a standard for conducting management system audits, the ISO 19011. This standard is meant primarily for organizations conducting internal audits, and not for certification bodies conducting external audits. The standard deals with the following three subjects: managing an audit programme, conducting an audit, and the competence and evaluation of auditors and audit teams. Annex 4 shows the table of contents from this standard. The SCCM certification schemes assume that the ISO 19011 is being used for performing internal audits. It should be mentioned that this standard, as also indicated in the introduction to the ISO 19011 standard itself, is a 'flexible' guideline, and should be used as such, especially by smaller organisations.

The ISO 19011 standard offers many effective ways to set up and possibly improve the internal audit process.

2.3 Added value of internal audits

Internal audits are sometimes unjustly considered a formality within the management system. The internal audits are actually an important means for improving the management system and the organisation's performance. The internal audits can be used to:

- show the involvement of top management (for example, by including top managers in audit teams);
- illustrate the importance of the management system to people at various levels in the organization, through the use of interviews;
- generate ideas for both the management system itself and the processes within the organization.

The depth of an internal audit will strongly determine its added value. The more thoroughly work processes are examined, the more points for improvement will emerge and the greater the audit's added value will be.

Input from top management can also be used to determine the content and objective of the audit programme. Management may have questions they would like to see answered. In addition to answering these questions, new ways to improve the process, part of the organization or management system in question can be sought during the internal audits.

An additional advantage is that any nonconformities or points for improvement can be remedied before the auditor from the certification body arrives. Another way to create added value with the internal audits is exchanging internal auditors. A pair of eyes 'from outside' will look at processes differently, and auditors with a greater distance from the organization will often suggest unusual points for improvement. Organizations with multiple sites can exchange auditors within the organization, but there are also examples of smaller organizations who exchange auditors within the branch of industry, or site where they have their offices.

2.4 Internal audits and certification audits

In both an internal and external audit, there is an evaluation during the audit of whether the management system meets the requirements, has been properly implemented and is achieving the desired results.

Besides the actual evaluation, an internal audit will see if improvements are possible in the system and/or its implementation. (In a certification audit the possibilities for improvement are not scrutinized as closely.) The external auditor primarily evaluates the system's ability to allow and facilitate improvements. The audit is not aimed at conducting an analysis of the improvements in the management system or what the organization aims to achieve with the use of the system. This is because a certification body (CB) may not give advice on how to remedy nonconformities. Although a CB will indicate where improvements must (or can) be made, it may not give advice on how to achieve these improvements.

The company must have performed internal audits before it can start a certification audit. The implementation of all the elements of the standard must have been evaluated for at least all the significant risks and elements of the organization during an internal audit before the certification process is started. It must also be visible to the external auditor that based on the results of the internal audits a process of improvement has been started, and that the results of the audits are used in the management review. This means that the internal audit process must have been started quite some time before the certification process.

3 The audit programme

At regular intervals an audit programme is drawn up indicating which audits are to be performed in the given period. An audit programme can be drawn up for a year or for as long as it takes to perform a complete audit cycle. An audit cycle is a period within which all the elements of the standard and all the parts of the organization are evaluated. This is an evaluation of both the system against the standard and of the functioning of the system in practice. SCCM expects that the internal audit cycle will take at most three years.

The audit programme lays down all the audits that will be performed in the course of the programme, thus including audits in which several standards are audited in combination. In addition to a schedule of the audits to be performed, the programme contains an overview of the means needed (in particular the availability of auditors) to perform the audits within the established period of time. The auditors must be more or less independent of the element of the company to be audited, so as not to influence the results of the audit. Also see chapter 5, composition of the audit team.

The procedure for informing top management of results of the internal audits must be laid down in the audit programme (or elsewhere in the management system). The audit programme will be set by top management during the management review. Discussions of the audits performed can result in modifications being made to the programme.

An audit programme is more than a checklist indicating which month the audit will be performed in what division. It is worthwhile to make a clear choice in the programme for auditing either by division or by process. If a process is being audited, the auditors will look beyond the borders of the divisions and will also look at the transfer and communication points between the various divisions and/or steps in the process. This is an element for which improvements are often possible.

The following are laid down in the audit programme:

- the goal of the audit and the audit criteria connected with it;
- what elements of the organization or processes in the organization are the subject of the audit (the scope);
- which elements of the system and/or the standard are to be assessed;
- points for attention, either general or for a particular audit (such as important environmental aspects, OHS risks, or legal requirements);
- which method will be used (interviews with certain people, spot checks of certain files, data to be assessed);
- any specific requirements with which the auditor must comply, and if desired, who will conduct the audit;
- the people to be interviewed (auditees);
- the frequency and scope of the internal audits.

The goal of the audit determines which audit criteria will apply. If the goal is to determine whether, for example, the management system meets the ISO 14001 standard, the criteria will be those of the standard itself and any interpretation of them in the SCCM certification scheme. If the goal is to assess the functioning of the system, then the organization's policy, and the procedures and objectives from the management system will be the audit criteria.

This gives the programme depth, and gives the audit team leader a clear structure with which to work out the details of the audit plan. A small company's audit programme, with 1 or 2 auditors, will look very different from one for a large company with many auditors. A small company may even put the audit programme and audit plan (section 4.3) together. For a large company, for which several audit teams will be performing a large number of division- and/or process-oriented audits, it is wise to work out the details of the individual audits in an audit plan, separately from the programme.

The scope of the audit programme (number of internal audits and time per audit) is determined by, among other things:

- the complexity of the processes;
- the scale of risks, hazards and the degree to which they change;
- the size of the organization and the degree to which one person performs a number of functions;
- the possibility of combining internal audits of several audits;
- legal and other requirements;
- results of previous audits (internal and/or external).

The standards do not set quantitative guidelines for the frequency of the internal audits.

Since it is assumed that the maximum validity of a certificate is three years, SCCM expects that the internal audit cycle will have been completed within this period. All the elements of the standard must have been audited within the period of the audit cycle. However, it may be necessary to subject some elements of the standard or certain processes to a greater frequency of audits, such as production divisions which play a large part in controlling environmental aspects and/or OHS risks, divisions which play a large part in complying with legislation and regulations, the purchasing department which buys products and services, or processes with high energy consumption. An annual internal audit is recommended in these cases.

3.1 Procedures and agreements for internal audits

In addition to the audit plan, it is important to lay down several matters that are important to conducting an audit. Among them are the following:

- format for reporting the internal audits;
- agreements about confidentiality and accessibility of information;
- agreements about how to conduct spot checks;
- agreements about conducting the audit itself (how to begin, who is present, what information the auditee receives beforehand; is there a closing meeting and who should be there, etc.;
- procedure to follow if serious violations (such as of legislation or regulations) are observed;
- procedure for dealing with nonconformities identified during the audit;
- evaluation of how the audit team functions.

3.2 Responsibilities

The organization's upper management also has a significant responsibility with regard to the internal audits. Upper management are responsible for setting the programme (which may be combined with the management review) and making the means available (training, time, opportunities for development). To ensure a support base it is expected that the upper management disseminate the importance of the programme and give the persons responsible sufficient authorization and means (such as training) to carry out the programme. It is also important that upper management have direct involvement in planning and execution, as it shows others the importance they attach to the management system and the internal audits. Top managers can themselves be members of an audit team.

The responsibility for drawing up the programme will usually rest with the QES or HSE coordinator or manager of an organization. This official is also responsible for modifying the programme if that turns out to be necessary during its execution, and for coordinating its execution. He or she must be familiar with audit principles and techniques. In addition, he (or she) must be able to evaluate whether the auditors are competent to perform the internal audits. The responsible coordinator or manager is also responsible for communicating the plan to the organization.

3.3 Concern certificate

If a certificate for the concern as a whole is being applied for, it will be necessary to organize the internal audit process at two levels:

- concern level;
- site level.

An audit programme must be established for each office or site covered by the concern certificate, and must determine whether the management system at that particular site meets the requirements for the management system standard and that it operates in practice. Thus, a separate audit cycle must be followed for each site. At the level of the concern, it must be determinable whether the management systems are functioning at the sites.

In addition, there must be an audit cycle at concern level, with which the management system is assessed at the level of the concern. One part of these internal audits is assessing whether the internal audits at the level of the sites are adequately conducted.

There are several possible ways to approach conducting the audits at the sites. The responsibility can lie wholly with the sites in question. It is also possible to organize the internal audit process for the sites from within the concern, for example, with audit teams being made up of employees from different sites.

3.4 Composition of the audit team

An audit team may consist of one person, and this will often be the case, especially with smaller organisations. It must be kept in mind that an auditor may never audit his or her own work. A second auditor will be needed, to ensure that the audit is performed impartially.

4 Performing the audit

Performing the audit consists of a number of sequential steps:

- initiating the audit;
- initiating the audit;
- preparing and performing the audit activities in the workplace;
- drawing up, approving and distributing the audit report;
- follow-up of the audit.

The degree of detail of all the steps of the audit will depend on the size and complexity of the organization.

4.1 Initiating the audit

Before the audit, the official responsible for performing the audit programme will appoint the leader of the audit team and/or the audit team. Together they will determine (insofar as this has not been laid down in the audit programme) the objective and scope of the audit and if necessary the composition of the audit team.

The audit team leader makes contact with the auditee(s) (those who are being audited) and makes agreements about the subjects of the audit, documents to evaluate (including records of monitoring), scheduling times for the audit, etc. The auditees may also be allowed to make suggestions for subjects they would like to see audited (for example, because they feel these things are not working optimally). The audit team leader will determine whether or not to do this. The audit team leader must not be 'steered' to the extent that he or she cannot build up an objective picture of the situation.

In a small organization, this initial step will be relatively informal compared to a large company, for one thing because the officials will probably know each other and the audit in most cases will be carried out by the person responsible for the audit programme. Nevertheless, sufficient attention must be paid to the preparation, to make sure the audit does not fall short of its objectives, or produce inadequate results.

4.2 Performing the document assessment

A document assessment, evaluating whether the system meets the audit criteria and the requirements in the standard, is performed in each audit cycle. In practice, the document assessment comes down to an assessment on paper of the manual for the management system. The question to be answered is whether the use of the (documented) management system sufficiently guarantees compliance with the standard(s) (such as ISO 14001 or OHSAS 18001) and whether the most important records, such as management review, audit programme, measurements and records, are present. The implementation audit that follows will examine whether the implementation is taking place according to the procedures described in the system and if agreements are being kept about measurements and recording.

There is no fixed procedure for performing the document assessment. Given that the standard consists of many requirements, in many cases the internal auditor uses a checklist to compare the system against the standard. If the document assessment finds that the organization is not meeting the requirements of the standard, the system will have to be modified. The organization may decide to postpone the implementation audit in the event of large-scale modifications to the system. Documents may be examined during the implementation audit: does the implementation follow the procedure described and does this procedure meet the requirements in the standard in question?

4.3 Preparing the audit activities in the workplace

Preparing for the audit starts with drawing up an audit plan, which contains at least the following points for attention:

- the scope of the audit (what subjects and who to interview);
- dates and locations where the audit is to be performed;
- duration and schedule of each part of the audit (who is available and when);
- the structure of the audit report and agreements about reporting (if not yet established);
- agreements regarding any follow-up of the audit.

With smaller organizations, the most important information is often included in the audit programme for each audit or an appendix to the audit programme and there is no separate audit plan. This is acceptable, especially if the audits are performed by one or two people. An audit plan is important, for example, for audits performed by an audit team in which several divisions and/or locations will be audited.

When working with an audit team, the procedures and responsibilities within the audit team will be discussed and set down during the preparation phase. Larger-scale audits are also characterized by a start-up meeting in which the management is informed about the audits to be performed. In cases where a start-up meeting is held, a final meeting is also held during which the findings are discussed.

4.4 Performing the internal audit

The audit itself revolves around gathering information and facts which make it clear whether or not the management system has been properly implemented and is effective, i.e., that the risks (environmental, OHS and/or energy) are being controlled and the objectives are being met. During an internal audit, the auditors will also look for possibilities for improvement. The internal audit can be an important method for finding points for improvement. During an audit of a certified institution, the system for making improvements will be assessed, although suggestions for *how* to make improvements will not be made.

In larger audits, an audit plan is drawn up in preparation for performing the audit (see 4.3).

An important part of the audit consists of interviews between the auditor and auditee. The interviews are often combined with the assessment of documents/records that are retrieved during the interview. A certification audit is often somewhat more formal than an internal audit. An internal audit may be more informal, as long as it provides the needed information.

Some companies use checklists, with all the questions the auditor must ask, in performing internal audits. Although this can be a useful aid to carrying out the audit, often auditors forget to ask more detailed questions about elements not mentioned in the checklist. It is therefore recommended to use points to consider instead of checklists. Which elements must be included in the audit? For example, the elements in assessing a production process should include:

- assessing the environmental aspects, OHS risks and/or energy performance indicators (including which aspects are present, whether people are aware of them, if people are familiar with control measures, what should be done in the event of nonconformities, hazardous situations and incidents);
 - assessing the legal requirements (including which are applicable, are people familiar with them, what to do in event of nonconformities);
 - assessing the recording (including what measurements have been agreed upon, if records are kept, are people aware of responsibilities, are the records analysed, are measures taken in response to the results);
 - tasks and responsibilities (including what has been set down, is everyone kept abreast of them, are they adequately laid down for the system to work properly);
 - procedures and instructions (including whether they are known, are they complied with, in other words, how is the implementation in that division);
 - transfer points between one process/division and another (including which there are between divisions and officials, are they laid down, how are they carried out);
 - corrective measures (including if previously observed measures are observed during the procedures).
- Possibilities for improvement will be looked for in all of these areas. These can entail both improvements in the management system itself and in the opportunities for reducing risks and improving performance.

Here are a few practical tips for the interview with the auditee:

- Start by introducing the auditor and auditee to make everyone comfortable.
- Make it clear what the goal of the audit is, and how the results will be used (it is not the person themselves but the management system that is being assessed).
- Let the auditee describe the course of the process (activity, production process).
- Also, observe whether procedures are followed as described.
- Explore the process step by step, if necessary using a list of points to consider:
 - What nonconformities are found and why?
 - What possibilities for improvement does the auditee observe?
- Is the management system effective for the elements being audited? Are the policy and objectives being met?
- At the end of the audit indicate clearly what findings will be incorporated in the audit report and give the auditee the opportunity to respond.

An important element of the audit is the verification of the nonconformities found in the previous audit that have not been checked in an additional audit. During the preparation, the auditor will assess whether there are nonconformities not dealt with that must be checked. These nonconformities will then be checked during the audit. The inspection involves both assessing the relevant documents and assessing the performance and compliance with agreements made and/or modifications.

4.5 The audit report

All of the findings from the audit are set down in the audit report. As a minimum, the following information should be included in the audit report:

- date of the audit;
- names of auditor(s) and auditee(s);
- objective of the audit;
- scope of the audit (what has been assessed);
- locations visited;
- the audit findings;
- audit conclusions.

The following may be included in the audit report as well:

- the audit plan;
- elements not inspected during the audit, although they did fall within the scope;
- suggestions for subjects to look at during a subsequent audit;
- points for discussion / differences of opinion between auditor and auditee.

4.6 Follow-up of the audit

The internal audit can result in an overview of various measures:

- Corrective measures: corrective measures must be taken where nonconformities with regard to the standard(s) (ISO 14001/OHSAS 18001, etc.) have been identified, or where the standard was not implemented following the requirements and procedures described in the management system.
- Preventive measures: no nonconformities were identified during the audit, but a nonconformity can be expected if work continues in the same way and/or if the system is not modified. In these cases, preventive measures should be taken.
- Measures for improvement should be implemented if the audit finds that although the requirements from the system and the standard are being met, their implementation or the system can be improved by modification.

Measures for improvement can also be identified at a later point in time than the audit, for example if the internal auditor submits the report to the environmental coordinator, who sees an opportunity for improvement which had not been found during the discussion of the audit results during the management assessment.

In an external audit carried out by a certification body, the CB is always asked to conduct a root cause analysis for nonconformities. For internal audits as well, analyzing the root cause of a nonconformity can be helpful in determining what has caused the nonconformity and what corrective and/or preventive measures are appropriate.

The root cause analysis must make it demonstrably clear either that the finding is incidental or that there is a deeper underlying problem. The result of the root cause analysis is that not only a corrective measure is taken, thus concluding the finding, but also that preventive and structural measures can be taken based on the analysis. These measures must result in the elimination of the underlying causes which led to the finding, and must prevent the finding being repeated, potentially remaining, or not being removed from or dealt with in other places in the system. In other words, the solution to this finding is not only 'cosmetic' (taking away the symptom), but must result in farther-reaching measures (addressing the root cause) which continually improve the level of quality, and are aimed at preventing errors in the future.

Certification bodies performing audits under the Dutch Council for Accreditation (RvA) use a four-pronged system (cause, scope, solution and operability). Although there are several root cause analysis techniques available, they often seem too severe for the type of nonconformity they address.

For all measures formulated as a result of the audit, it is a good idea to lay down a fixed deadline for implementation and appoint a person responsible for implementation. One way to do this is to set out all measures in a separate improvement programme in which someone is appointed as responsible for verifying implementation of the measures for improvement. Time-consuming or very expensive measures, or those which can only be implemented over the long term, can also be included in the programme. Procedures for implementing the measures for improvement are included in of the management system. Implementing the measures to be taken originating from the audit and how this is to take place is not a part of the audit. During the audit the parties may opt for an additional audit to assess these measures.

Assessing the solution(s) to nonconformities from previous audits is an important part of the audit process. Depending on the significance of the nonconformity, an additional audit can be planned. This audit must be added to the audit plan. A deadline for rectifying the nonconformity can also be agreed upon, on which date the auditor comes to inspect the results. In all audits there is an inspection of nonconformities which have not been inspected to see how they have been rectified.

5 Composition of the audit team

To properly perform the internal audits, the auditors must be familiar with audit procedures and techniques, the organization, the management system, the standard against which the system is being tested, the processes in the organization (including production processes), the present and potential risks and the legislation and regulations that may apply. The depth of knowledge required will strongly depend on the complexity of the organization and processes. The above subjects are elaborated on in the ISO 19011 standard.

An auditor must have knowledge and skills in the areas mentioned earlier. Knowledge and experience can be acquired through a combination of training and work experience. Most auditors will therefore have had a training course. The training can be either internal, given by another auditor working in that organization or by an outside party. Auditor training courses are used to advance knowledge of the following points:

- the principles and objectives of an audit;
- knowledge of the standard;
- the processes within an audit (such as preparation, execution, reporting);
- information gathering methods and interview techniques;
- implications of attitude and behaviour.

An auditor with work experience and background knowledge giving him/her enough competence to perform internal audits does not have to take a training course. In the case of small organizations with short and more informal lines of communication, an auditor training is not strictly necessary. However, an auditor training can ensure that the auditor can operate more independently and confidently and/or will improve the auditor's status and appreciation within the organization. Regardless of training, the organization must be able to demonstrate that the internal auditor has sufficient knowledge to perform the internal audits.

An auditor must have sufficient communication skills to perform the audit. The success of the audit is largely determined by the way questions are asked. This means that the following qualities are often desired in an auditor:

- impartiality, honesty, sincerity;
- tactfulness;
- good powers of observation;
- attentiveness;
- perseverance;
- decisiveness

The task of the auditor is to assess a process, detect and identify any nonconformities and report about them. The auditor does not have to be attached to a given division, but must have specific knowledge and skills. This means that in practice, employees with little training or at a lower position within the company do not usually perform audits.

In all cases, an auditor must be more or less independent of the element of the company to be audited, to prevent a conflict of interest. This means that in principle, the audit is not performed by the official responsible for drawing up the documents of the management system. An impartial auditor will perform the audit in a neutral manner in which as many nonconformities as possible will be discovered. If a small organization finds it difficult to find an impartial auditor within the company, they may have to choose an auditor who is not completely impartial, or find an auditor outside the organization.

If an auditor does have the knowledge of audits necessary to perform the audit, but not the specific technical knowledge of, for instance, a process or division, the auditor can have support from a technical expert during the audit.

Someone may also be brought in from outside the organization to perform an audit, for example from another office of the company, a company from the same line of business or a neighbour company, a client or through a consulting firm. A company may choose to do this, for example, if it does not have trained auditors or if the auditor is not sufficiently impartial with regard to the company's elements to be audited. With an outside auditor as well, the company must be able to demonstrate that auditor has been trained and has sufficient knowledge to perform the audit.

6 Documenting the internal audit process in the management system

To ensure continuity in performing the internal audits, it is important that the process and procedures of the internal audits and the responsibilities are well documented. If there are changes in the organization, the internal audit process can still be continued without interruption.

The same applies to performing the audits. If they are well documented, the certification body can assess more quickly if the entire internal audit process meets the requirements.

Besides documenting the audit process and methods for reporting, the management system also makes a link with:

- training courses (to ensure trained auditors);
- corrective and preventive measures (to guarantee that follow-up audits of nonconformities are done in the same way as those of other nonconformities of the management system);
- documentation and records (to ensure that the process is reported in the correct way and that the periods for storing data are determined);
- management review (guaranteeing the way in which the results of internal audits are used in performing the management review).

CHAPTER 7

7 Background information

This document was compiled using, among other things, the ISO 19011 standard. The standard can be ordered from the NEN in Delft: www.nen.nl.

If you have any comments which could improve the quality of this document, please send them to SCCM, info@sccm.nl.

ANNEX

I Sample audit programme

Computer Inc. ISO 14001 audit programme 2013

month	dept.	1	2	3	4	5	6	7	8	9	10	11
January												
February												
March												
April												
May												
June												
July												
August												
September												
October												
November												
December												
		Performed by Piet Janssen									Performed by Jan Karelse	

DIVISION	OFFICIALS	PROCESS	SYSTEM- OR STANDARD ELEMENTS	POINTS TO CONSIDER OF THE AUDIT
1 Upper management	General manager and financial manager	Management responsibility for environmental management system	4.2, 4.3, 4.3-1, 4.3-3, 4.3-4, 4.4-2, 4.4-3, 4.5-4 and 4.6	-
2 QES division	QES coordinator	Tasks and responsibilities of the QES coordinator	All elements of the system and the standard	Policy and planning cycles, improvement cycle and environmental aspects
3 Design division	Design team product M and P	Eco-design	4.3-1, 4.3-2, 4.4-2, 4.5-3	
4 Assembly	Assembly employee	Assembly and knowledge of environmental aspects and procedures	4.4.6, 4.4.2, 4.4.3, 4.5.2	
5 Testing unit	Testing unit employee	Product testing	4.4.6, 4.5-3, 5.4.2, 4.3-1	
6 Repairs	Head of repairs	Product repairs	4.4.6, 4.5-3, 4.3-1	Environmental concerns in considering repairs
7 Warehouse and distribution	Head of distribution	Distribution planning	4.4.6	(Minimizing) environmental aspects of distribution
8 Purchasing	Chemicals purchaser	Purchasing chemicals	4.3-1, 4.3-2, 4.4-2, 4.4-6, 4.5-3	-
9 Sales	Seller of product N	Sales to customers	4.4.6	Knowledge of environmental aspects of product and alternatives for customers
10 Personnel	Training administrator	Environmental training	4.4.2	
11 Administration	Adm. assistant	Environmental aspects and records	4.3-1, 4.2, 4.5-3	Waste records

A N N E X

2 Sample internal audit report

Date of audit:	17 February 2013
Name of auditor:	Jan Janssens
Name of auditee:	Piet Klaasen, production manager, department X Klaas Pieterse, production manager, department Y Mr. X, production employee, department X Mr. Y, production employee, department Y
Objective of the audit:	Assess significant environmental aspects and transfer points between departments X and Y.
Elements assessed:	Procedures and instructions from both departments (from standard 4.6, 4.4.1). Records involving the significant environmental aspects and transfer points between departments (4.5.1, 4.3.1, 4.4.3). Communication between the departments and information and training in these departments (4.4.3, 4.4.2).
Locations visited:	Departments X and Y
Audit findings:	Nonconformities: Department X is not being informed of minor nonconformities in the product by department Y, while dealing with the product requires more energy. Each of the two departments is separately reducing the significant environmental aspects, without considering the effects for the other department at an early stage.
Conclusion:	Both departments are keeping good records with regard to the significant environmental aspects. Communication between the departments and within each department were good in the environmental field, however with regard to the product, improvements are possible. There is also improvement possible regarding communication about reducing significant environmental impacts. Reducing an aspect's impact can have an effect on other departments. This nonconformity was only found for departments X and Y. It must be assessed whether this nonconformity is present in other departments as well.

3 Sample improvement programme

Improvement programme in response to internal audit of 17 February 2013.

The improvement programme was drawn up by the environmental coordinator in consultation with the production managers.

The following actions will be taken:

- investigate opportunities for improving environmental performance of all production departments under responsibility of the production managers;
- assess feasibility of these opportunities for improvement (financial, time, effect, etc.) by a yet to be appointed of staff from all production departments;
- draw up a plan and submit to upper management for approval;
- introduce discussions of products during regular environmental meetings of the production departments;
- perform additional internal audit to assess nonconformity from audit report of 17 February 2013. The audit will be performed in all production departments by the environmental coordinator.

Improvement programme schedule:

- investigate opportunities for improvement – May 2013;
- feasibility study and planning – June 2013;
- approval of plan by upper management – July 2013;
- discussions of production starting in April 2013;
- perform additional audit – September 2013.

The environmental coordinator will make interim checks of the implementation of the improvement plan. Among the instruments he will use are the reports made during meetings with the production departments.

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[Annex A](#) (informative) Guidelines and illustrative examples of discipline-specific knowledge and skills of auditors

[Annex B](#) (informative) Additional guidance for auditors for planning and conducting audits

[Bibliography](#)

Contact

Please do not hesitate to contact us if you have any questions. We will gladly help companies, organizations, consultants, supervisory bodies, certification bodies and other stakeholders.

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Stichting Coördinatie Certificatie Milieu- en arbomanagementsystemen (SCCM)

P.O. Box 13507
2501 EM The Hague
T 070 - 362 39 81
info@sccm.nl
www.sccm.nl

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