

ISO 14001:2004
EMS Internal Audit Guidance

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Introduction

About the Internal Audit Solution

The information provided with the internal audit solution is based on the following reference documents:

Standard	Title	Description
ISO 14000:2002	Environmental Management	Vocabulary
ISO 14001:2004	Environmental Management Systems	Requirements (July 2009 release)
ISO 19011:2002	Environmental management systems	Guidelines for Quality Management System Auditing

Forms & Records

The following forms are provided and are referenced from within the procedure document. You are free to replace these forms with those currently by your organization. You are also free to add more forms to suit your requirements but ensure that you make the necessary amendments within the procedure.

Ref	Title & Description
EF013-1	Internal Audit Schedule
EF013-2	Internal Audit Plan
EF013-3	Internal Audit Assignment
EF013-4	Internal Audit & Gap Analysis Checklist
EF013-5	Internal Audit Report
EF013-6	Internal Audit Feedback
EF011-1	Non-conformance Report
EF011-2	Non-conformance Report Log
EF011-3	Corrective Action Request
EF011-4	Corrective Action Request Log
EF011-5	Preventive Action Request
EF011-6	Preventive Action Request Log

Audit Procedure

The audit procedure that accompanies this package comprises a detailed text based narrative that describes each step in the audit process:

1. Introduction and purpose
2. References
3. Terms and definitions
4. Application and scope

5. Requirements
6. Audit Process

An abbreviated process matrix is provided for quick reference that shows each step in the audit process and clearly defines the actions required, the people responsible and the records required for output.

An editable process map showing the relationship between each step in the audit process.

Remember, if you make any changes to the text based procedure; be sure to amend the process matrix and process map accordingly. If the process matrix or process map does not add value to your organization's internal audit process, you are free to delete them from the procedure.

Document Reference Numbering

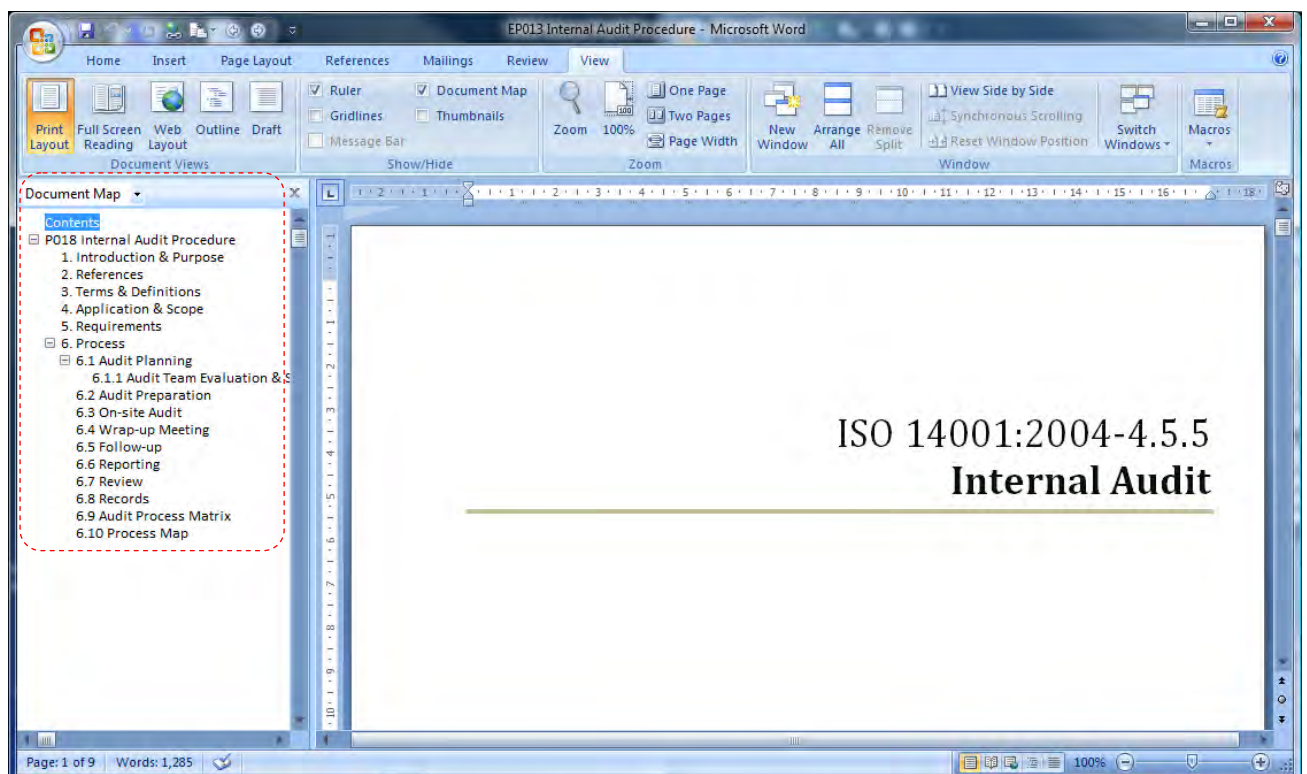
The procedure and forms provided have been given a basic referencing numbering system which is intended to provide an immediate structure to the various components of the templates.

- Procedures are prefixed EP
- Forms are prefixed EF

ISO 14001:2008 does not specify any requirements in regard to document reference numbering. You are free to change all the reference numbers to suit the format already used by your organization. Ensure that you make the necessary amendments within the procedure and forms.

Navigating the Documents

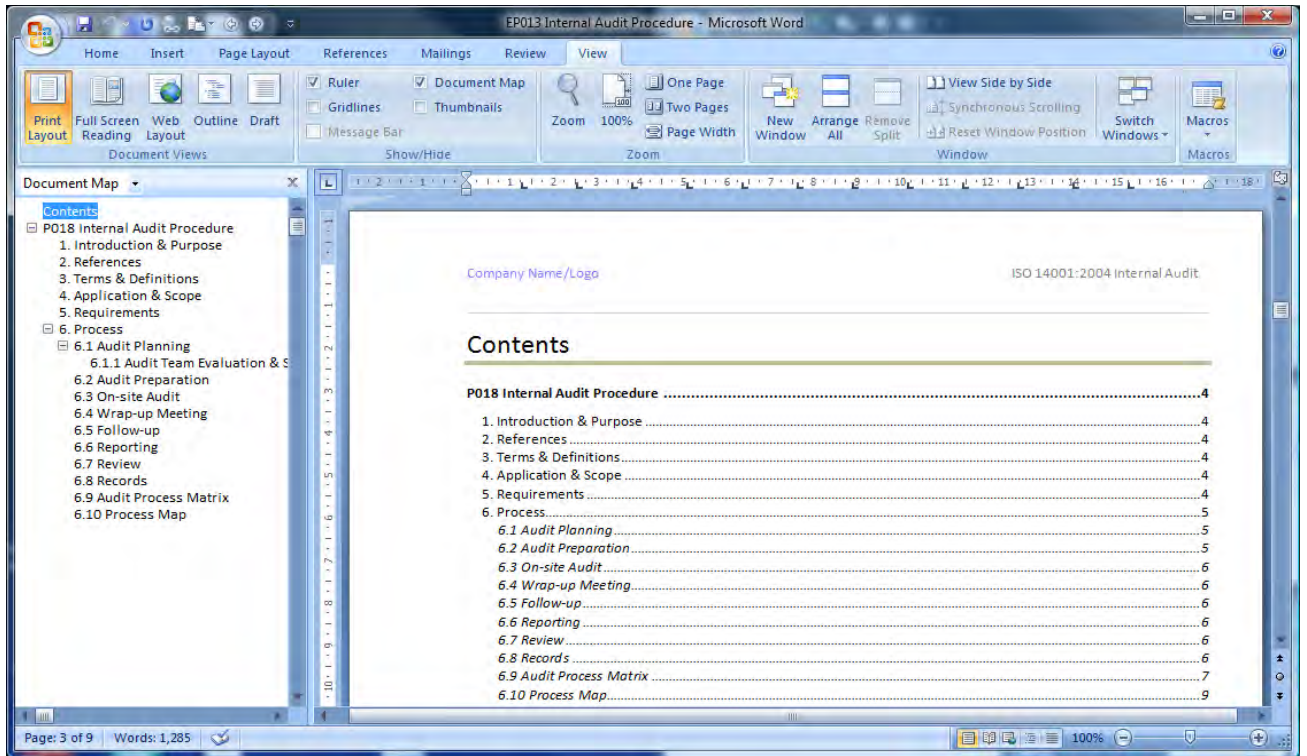
We recommend you enable the 'Document Map' feature of MS Word. This is accessed in different ways depending on your version of MS Word – please see your MS Word Help to enable this feature. In MS Word 2007 use the **View** tab, and tick the checkbox **Document Map**, just underneath the **Mailings** tab.



Alternatively you can navigate the procedure using the 'Contents'; the headings shown in the contents pages are hyperlinked to the relevant section:

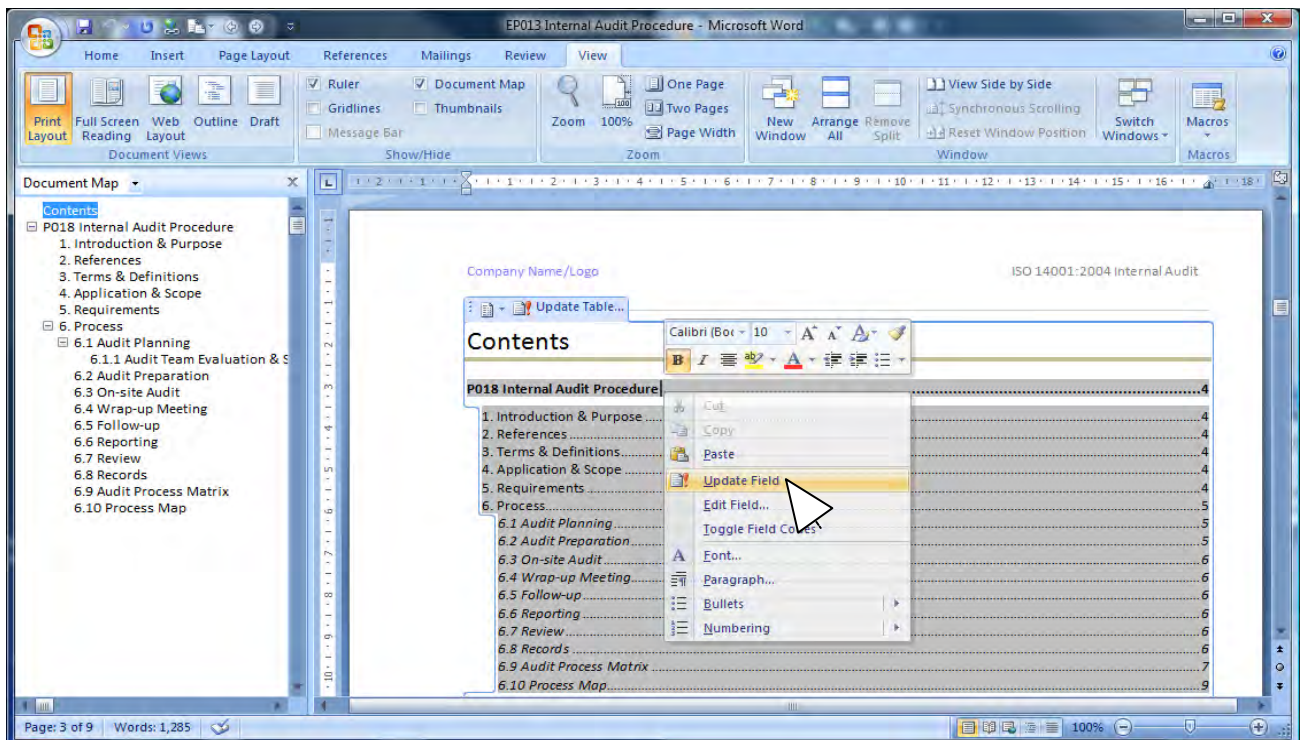
- Open the 'Internal Audit Procedure'
- Go to page 3 'Contents'

- Place your mouse cursor over the heading you wish to navigate to
- Press and hold **CTRL**
- **Left click** your mouse




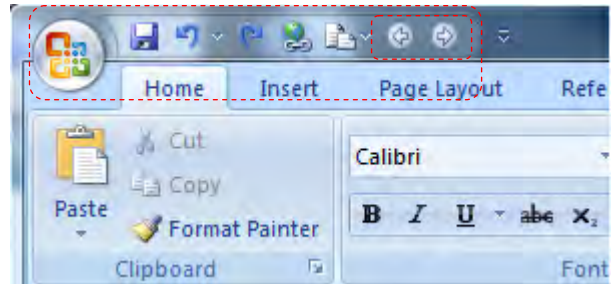
Updating the Contents Pages Dynamically

If you add new sections using heading Styles, you can automatically update the 'Contents' pages using the **Update Field** feature of MS Word (this will save you time). This is done in different ways depending on your version of MS Word – please see your MS Word Help for more information about this feature.



If you're using **MS Word 2003** you can use the 'back' and 'forward' arrow buttons to navigate between the various sections of the manual and the contents page; please select the 'Web' toolbar within 'Microsoft Word'. If you're using **MS Word 2007** or later, you can also navigate the documents using the back and forward buttons via the Quick Action Toolbar:

1. Click the **Microsoft Office Button** , click **Word Options**, bottom right hand corner and then click **Customize**.
2. In the **Choose commands from** list, select **All Commands**, and then do one or more of the following:
 - To add the **Back** button to the Quick Access Toolbar, click **Back**, and then click **Add**.
 - To add the **Forward** button to the Quick Access Toolbar, click **Forward**, and then click **Add**.
 - To add the **Location** box to the Quick Access Toolbar, click **Document Location**, and then click **Add**.



Core Values of ISO 14001

ISO 14001 promotes the following values:

1. Think prevention before cure or correction
2. Environmental performance is everyone's responsibility
3. Improving awareness and understanding helps to improve performance
4. Top Management must lead by example
5. Environmental management is risk management
6. Continual improvement never ends
7. In a system, everything depends on everything else; all components must work well for the system to work

Implementation & Development

Initial environmental management system review tasks to consider:

1. Identify legal and regulatory requirements related to environmental performance
2. Compare actual performance with external standards, regulations, codes of practice and guidelines
3. Identify activities, products, services that can cause impacts on the environment and/or pose legal risks
4. Review existing environmental management procedures
5. Compare actual operations with internal policies and procedures
6. Identify policies and procedures dealing with external contracts for services and supplies
7. Review investigations of previous environmental incidents and 'near misses'
8. Gather the views of internal and external interested parties
9. Assess if/how other internal systems can help or interfere with environmental performance
10. Do a gap analysis comparing what is in place with what ISO 14001 requires
11. Consider 'benchmarking' with other organizations' EMS

Recommended Initial Goals

These initial goals may help your organization to focus its efforts by undertaking the following activities:

1. Determining compliance with existing laws and regulations
2. Reducing environmental risks and legal liabilities
3. Determining whether processes are planned
4. Determining whether processes are carried out according to plan
5. Determining whether planned results being achieved
6. Determining whether opportunities for improvement are identified and implemented
7. Adopting a holistic approach to evidence gathering throughout
8. Defining audit programme responsibilities
9. Determining audit programme resources
10. Developing audit programme procedures

Environmental Management System Auditing

ISO 14001:2004 4.5.4 states that 'the organization shall establish and maintain (a) programme(s) and procedures for periodic environmental management systems audits to be carried out, in order to determine whether or not the environmental management system:

1. Conforms to planned arrangements for environmental management
2. Conforms to the requirements of ISO 14001:2004
3. Has been properly implemented and maintained
4. Provides information on the results of audits to management

Environmental management system audits evaluate the effectiveness of environmental management and performance systems based on stated objectives. It also determines whether the systems have been designed and implemented to meet management objectives. Environmental management system audits are formalized under a procedure ESP4.5.5.

The auditor's role is to gauge how well this system is functioning by gathering of objective evidence of conformance. The auditee will often be a processes owner; they are the experts of that process and as such will provide an invaluable insight into the mechanics of that process.

The auditor will verify that processes are documented, implemented and understood. He will also seek confirmation that each process complies with the necessary requirements, that the process is effective and demonstrates continual improvement.

- Solve problems discovered during audits
- Verify that problems previously identified have been solved

Principles of Auditing

Auditing relies on a number of principles whose intent is to make the audit become an effective and reliable tool that supports your company's management policies and procedures whilst providing suitable objective information that your company can act upon to continually improve its performance.

Adherence to the following principles are considered to be a prerequisite for ensuring that the conclusions derived from the audit are accurate, objective and sufficient. It also allows auditors working independently from one another to reach similar conclusions when auditing in similar circumstances.

The following principles relate to auditors.

1. **Ethical conduct:** Trust, integrity, confidentiality and discretion are essential to auditing
2. **Fair presentation:** Audit findings, conclusions and reports reflect truthfully and accurately the audit activities
3. **Due professional care:** Auditors must exercise care in accordance with the importance of the task they perform. Having the necessary competence is an important factor
4. **Independence:** Auditors must be independent of the activity being audited and be objective
5. **Evidence-based approach:** Evidence must be verifiable and be based on samples of the information available

Auditor Training

Formal training in internal auditing will provide your auditors with a broad understanding of the various organizational processes that comprise the environmental management system and how it is implemented. The aim of such training is to provide participants, who intend on performing internal audits, with the knowledge and skills needed to assess and report on the conformance and implementation of processes, and to contribute to the continual improvement of the environmental management system. Internal auditor courses are normally two-days in duration and topics include:

- An introduction to ISO 14001 & 14004
- The key requirements of ISO 14001
- Auditing guidelines based on ISO 19011