Internal Auditing

ISO 14001:2026 | Clause 9.2

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1.2 Application & Scope

The scope of this procedure is focused on assessing the effectiveness of our organization's environmental management system. Where such processes are found to be deficient, the audit will lead to improvement in those processes.

By applying the principles of auditing outlined by ISO 19011:2018, our organization ensures that all internal audits are conducted with due professional care, integrity, and independence. All conclusions derived from the audit are based on objective and traceable evidence.

1.3 Roles, Responsibilities & Authorities

Regardless of the scope, roles, and responsibilities are agreed by Top management and incorporated into existing job descriptions and included in yearly objectives. All roles and designated person(s), team(s), or group(s) are clearly communicated across our organization in order to encourage or improve collaboration and cooperation for cross-functional process activities.

1.3.1 Roles & Responsibilities

The roles and responsibilities associated with the internal audit process are defined in the context of the management function and are not intended to correspond with organizational job titles. A role refers to a set of connected behaviors or actions that are performed by a person, team, or group in a specific context.

1.3.1.1 Top Management

Top management are accountable for the effectiveness of the environmental management system and the audit process;

1. Reviewing the performance of the EMS at planned intervals;
2. Agreeing the audit frequency;
3. Ensuring that internal audits are conducted at planned intervals;
4. Determining requirements for resources for auditing needs;
5. Making judgments about the adequacy of EMS performance.

1.3.1.2 Line Managers & Supervisors

Line Managers and Supervisors are responsible for:

1. Ensure that regular self-audits are conducted and that corrective actions are implemented;
2. Provide the Auditor with evidence of current procedural practices in response to audit questions;
3. Follow up on the implementation of corrective actions,
4. Review the efficacy of any corrective actions implemented.

1.3.1.3 EMS Manager

The EMS Manager is responsible for coordinating the internal audit programme in order to:

1. Obtain and review audit results;
2. Programme internal audits;
3. Monitor trends, e.g., repeat audit findings or acknowledged improvement;
4. Determine the root-causes of nonconformities;
5. Provide the results of audits to Top management;
6. Track how long corrective actions remain open versus planned closure;
7. Review the effectiveness of corrective actions taken.

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1.3.1.4 Purchasing Manager

The Purchasing Manager is responsible for liaising with suppliers in order to:

1. Plan 2nd Party audits of suppliers;
2. Ensure that key personnel are available for the audit;
3. Attend supplier audits;
4. Provide input for improvement of the audit programme;
5. Coordinate supplier evaluation forms;
6. Monitor the status of supplier corrective action;
7. Prepare supplier audit reports.

1.3.1.5 Internal Auditors

The Internal Auditors are required to:

1. Review relevant management system documents and records;
2. Review and prepare the *Internal Audit Checklist*;
3. Arrange audit appointment;
4. Conduct opening/closing meeting;
5. Sample and observe process inputs/activities/outputs;
6. Record objective evidence to verify process compliance or nonconformance;
7. Provide input for improvement of the audit programme;
8. Provide input for improvement of the audit process.

1.3.1.6 Auditees

The Auditees are required to:

1. Ensure corrective actions are implemented and are closed out within the agreed timeframe;
2. Minor areas of nonconformance are taken care of immediately;
3. Provide the Auditor with evidence of procedural practices in response to audit questions;
4. Undertake timely corrections to fix immediate problems and corrective actions to prevent recurrence;
5. Ensure the status of corrective actions and any non-conformances are kept up-to-date.

1.4 Internal Audit Process

1.4.1 Auditor Competency

Internal audit resources include the personnel with the necessary skills, training, and qualification. Evidence of auditor qualification is maintained in the employee training files. All auditors are appropriately trained and experienced. Minimum competency requirements have been set as:

1. Secondary or higher education;
2. Familiarity with the five principles of auditing and applying them to the audit process;
3. Work experience: more than five years;
4. Relevant training: provided in-house or externally;
5. Audit experience: demonstrable knowledge/skills.
6. Management system lead auditor training;
7. Technical understanding of the EMS control requirements for the area or subject being audited.

The Internal Auditors are selected to ensure objectivity and impartiality of the audit process. This is achieved by selecting a team of auditors from cross-functional departments who have received the appropriate training in the auditing process.

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1.4.2 Internal Audit Programme

The EMS Manager is required to prepare and distribute the *Internal Audit Programme* that is dependent upon the size and complexity of operations, including the identification and frequency of each audit, e.g., monthly, quarterly, annually:

1. Determine the status and importance of each process;
2. Establish audit frequency based on the status and importance of each process;
3. Develop and communicate the audit programme;
4. Appoint audit team leader where required;
5. Select audit team;
6. Assign audit duties to the auditor team.

Using the *Internal Audit Programme,* the EMS Manager ensures that the *Process Matrix Worksheet* is completed. The process matrix provides a convenient overview of which ISO 14001 and ISO 45001 requirements are fulfilled by which process or function, and provides an indication of their sequence and interaction.

In conjunction with Top management, the EMS Manager and Operations Manager devise the 10-year internal audit programme, while ensuring that customer feedback, organizational changes, and risks and opportunities are brought into consideration when determining frequency.

The frequency of audits depends on the criticality of each process and the perceived need to audit, but all processes and areas are formally audited at least during a 2-year audit cycle. Critical processes that interact with the customer directly are audited annually or more regularly as required.

The EMS Manager then develops and distributes the detailed, 2-year internal audit programme with specific dates and durations of each **planned** internal audit. Any nonconformities that are attributable to system or process failures may result in the audit programme being updated to include additional audits in the area(s) concerned.

In line with ISO 14001:2026 Clause 9.2.2, the audit objective(s), audit criteria and scope are defined for each individual audit within the programme — not only at programme level — and are recorded on the Internal Audit Plan issued to the auditee before the audit commences. Auditors are selected to ensure objectivity and impartiality, and audit results are reported to relevant management.

1.4.3 Conducting Internal Audits

1.4.3.1 General

General housekeeping, work environment, knowledge of the EMS policy, product identification and traceability, document and data control, and control of records are observed in all audited areas, every audit. If not reviewed, the reason is noted in the comments space on the *Internal Audit Report*.

The Internal Auditors collect evidence through interviews, examination of documents and records, and observation of activities and conditions in areas of concern. All information gathered through interviews is tested or investigated by acquiring the same information from other independent sources, such as physical observation, measurements, and records.

All audit observations are documented, even if not originally covered on the *Internal Audit Checklist*. Process Owners are constantly informed of the audit findings to ensure there are 'no surprises' at the closing meeting. During the audit, the Internal Auditor may make changes to the audit scope, if necessary, to achieve the audit objectives. Any nonconformity raised at an internal audit is recorded on the *Internal Audit Report;* a separate nonconformity report is not used.

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