

[Organization logo]

[Organization name]

**Commented [14A1]:** All fields in this document marked by square brackets [ ] must be filled in.

## PROCEDURE FOR INTERNAL AUDIT

**Commented [14A2]:** If you already implemented ISO 9001, you do not need to duplicate this procedure for ISO 14001 - it is enough to add the marked sections to your existing QMS procedure - please see the comments below.

**Commented [14A3]:** If you want to find out more about internal audits in ISO 14001 see: Internal Audits in the EMS: Five Main Steps  
<http://advisera.com/14001academy/blog/2014/10/15/internal-audits-ems-five-main-steps/>

**Commented [14A4]:** Adapt to the existing practice in organization.

Code:	
Version:	0.1
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## Change history

Date	Version	Created by	Description of change
	0.1	14001Academy	Basic document outline

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## 1. Purpose, scope and users

The purpose of this procedure is to describe all audit-related activities: writing the audit program, selecting an auditor, conducting individual audits, and reporting.

The Internal Audit determines if the Environmental Management System (EMS) is effectively implemented and maintained.

This procedure is applied to all processes and/or areas (parts of the organization) within the EMS.

Users of this document are [members of top management] of [organization name], as well as internal auditors.

**Commented [14A6]:** If you already have ISO 9001, just insert this part into existing procedure for internal audit.

**Commented [14A7]:** If you already have ISO 9001, just insert this part into existing procedure for internal audit.

## 2. Reference documents

- ISO 14001:2015 standard, clause 9.2
- Environmental Manual
- Procedure for the Management of Non-Conformities and Corrective Actions

**Commented [14A8]:** If you already have ISO 9001, just insert this part into existing procedure for internal audit.

## 3. Conducting of internal audit

### 3.1. Internal audit planning

[Job title] approves an annual program for internal audits, considering the status and importance of the operations to the EMS, as well as results of previous audits. One or more internal audits should be conducted in the course of one year, ensuring cumulative coverage of the entire EMS scope. Internal audits are usually conducted before management review.

Additional internal audits may be conducted in the case of:

- significant non-conformity in process or repetition of the same non-conformity (decision about whether the conformity is significant and requires additional audit is made by [job title])
- [REDACTED]

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**Commented [14A10]:** If you already have ISO 9001, just insert this part into existing procedure for internal audit.

**Commented [14A11]:** [REDACTED]

[Job title] is responsible for planning the internal audit, reporting about results of internal audits, and maintaining records.

### 3.2. Appointing internal auditors

[Job title] appoints internal auditors and a leader of the auditor team (if there are more internal auditors).

[REDACTED]

[organization name]

- knowledge of principles of auditing
- possession of general knowledge for specific areas of audit
- [REDACTED]
- [REDACTED]

Commented [14A12]: [REDACTED]

Internal auditors must be selected in such a way as to ensure objectivity and impartiality, i.e., to avoid conflict of interest, because auditors are not allowed to audit their own work.

### 3.3. Conducting individual internal audits

The team leader and/or members of the auditor team define criteria, audit scope, and methods of audit.

The internal audit is conducted in two phases:

- [REDACTED]
- [REDACTED]

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Commented [14A14]: [REDACTED]

Criteria of the audit can be compliance with ISO 14001 and/or alignment with legal requirements and requirements of external parties that the organization agreed to.

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Commented [14A16]: [REDACTED]

Gathering of data is performed through reviewing existing documentation, personal observation, and interviews.

A checklist for the internal audit can be used for conducting the internal audit.

### 3.4. Internal audit reporting

On the basis of the audit findings, the internal auditor (or internal audit team leader if there are more internal auditors) makes an internal audit report that is delivered to [job title].

[REDACTED]  
the audit scope not covered, and recommendations for improvement of the EMS. The internal audit report is delivered to top management within the deadline defined by [job title].

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### 3.5. Follow-up activities

The owner of the process in which the non-conformities are identified must ensure that all necessary corrections and corrective actions for removing non-conformities and their cause are undertaken without unnecessary delays.

Commented [14A18]: [REDACTED]

[REDACTED]  
After performing corrective actions, if necessary, audit follow up can be conducted according to the Procedures for the Management of Non-Conformities and Corrective Actions in order to assess the effectiveness or verification of corrective actions.

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#### 4. Managing records kept on the basis of this document

Record name	Code	Storage		Responsibility
		Retention time	Location	
Internal Audit Checklist	PR.11.1	2 years	[office of [job title]]	[job title]
Annual Program of Internal Audits	PR.11.2	2 years	[office of [job title]]	[job title]
Audit Plan	PR.11.3	2 years	[office of [job title]]	[job title]
Internal Audit Report	PR.12.4	2 years	[office of [job title]]	[job title]

**Commented [14A20]:** If the record is in electronic form, write the name of the folder on [job title]'s computer.

Only [job title] can grant other employees the right to access the Annual Internal Audit Program, the Internal Audit Report, and the Internal Audit Checklist.

#### 5. Appendices

- Appendix 1 – Internal Audit Checklist
- Appendix 2 – Annual Program of Internal Audits
- Appendix 3 – Audit Plan
- Appendix 4 – Internal Audit Report