

# D 37

## ISO 14 001 internal audit

### Goal

#### 1 Scope

#### 2 Normative references

#### 3 Definitions

#### 4 Principles

- 4.1 Management principles
- 4.2 Audit principles
- 4.3 Performance of the EMS

#### 5 Audit programme

- 5.1 General
- 5.2 Objectives
- 5.3 Responsibilities
- 5.4 Implementation
- 5.5 Records
- 5.6 Audit programme review

#### 6 Auditing

- 6.1 General
- 6.2 Initiating
  - 6.2.1 Objectives, scope and criteria
  - 6.2.2 Situations and feasibility
  - 6.2.3 First contact
- 6.3 Document review
- 6.4 Preparing the audit
- 6.5 Doing the audit
  - 6.5.1 Opening
  - 6.5.2 Audit evidence
  - 6.5.3 Audit conclusions
- 6.6 Audit report

#### 7 Auditor competences

- 7.1 General
- 7.2 Personal attributes
- 7.3 Knowledge and skills
- 7.4 Training
- 7.5 Auditor evaluation

### Annexes

**Goal of the module:** To perform an internal audit according to ISO 19 011 so as to be able to:

- improve the capacity to satisfy stakeholders
  - verify the conformity to practices and effectiveness of the processes
- determine the effectiveness of the ISO 14 001 environmental management system

## 1 Scope

The word audit comes from Latin "audire" = to listen.

**Audit:** *systematic and independent survey to determine whether activities and results comply with pre-established measures and are able to achieve the objectives*

Audits are mostly either internal or external.

The internal audits, called also first party audits, are a requirement of the ISO 14 001 standard (cf. sub-clause 4.5.5).

The external, customer (or supplier) and certification audits, called also of second and third parties, are not within the scope of this module.

The internal audit is the most widespread tool to check and evaluate the effectiveness of an environmental management system (EMS). Its purpose is in no case to find the weak points in personnel. It has entered a company daily life as an inherent part of the environmental management system.

**It's only through other people's eyes that one can really see one's weakness. Chinese proverb**

An internal audit is of (cf. figure 1-1):

- the environmental management system
- a process
- a product (service, project)

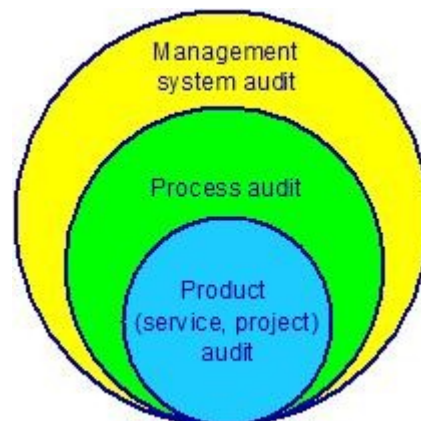


Figure 1-1. Internal audit types

**Process:** *activities which transform inputs into outputs*

The effectiveness audit is a mixed audit - to check whether the environmental management system and its processes are efficient.

The internal audit results are part of the inputs of the management review and allow the identification of fields in which to improve the environmental management system (EMS) as

**No system is perfect**

As shown in figure 1-2, for the audit process, top management (via the management review) is considered as a customer with needs and expectations, which are themselves related to the processes and various requirements. At the same time top management is often the audit client.



Figure 1-2. Audit process

## 2 Normative references

The advices given by the ISO 19 011 standard can be summarized in the following fields:

- audit principles - clause 4
- audit programme - clause 5
- audit performance - clause 6
- auditor competences - clause 7

A good knowledge of the ISO 14 001 standard is required to understand and follow this module.

This module is based on the following generic and international standards:

- ISO 19 011 (2002): Guidelines for quality and/or environmental management systems auditing
- ISO 14 001 (2004): Environmental management systems. Requirements with guidance for use
- ISO 9001 (2008): Quality management systems. Requirements

All these standards and many others can be ordered on the [ISO](#) web site, ISO store services.

## 3 Definitions

**The beginning of wisdom is calling things by their right names. Confucius**

Some terms and definitions currently used in this module:

**Audit criteria:** everything against which audit evidence is compared

**Audit findings:** every deviation from audit criteria

**Auditee:** everyone who is audited

**Auditor:** everyone who is trained to carry out audits

**Competence:** personal skills, knowledge and experiences

**Corrective action:** action to eliminate the causes of nonconformity or any other undesirable event and to prevent recurrence

**Customer:** anyone who receives a product