

**Title: Sample Internal Audit Report**

<b>Audit report ref</b>	BEC-OHSMS-IA-2023-01
<b>Objectives</b>	<ul style="list-style-type: none"> <li>a) determine the extent to which quality management system (QMS) conforms to the audit criteria</li> <li>b) ascertain the efficiency and effectiveness of the system</li> <li>c) identification of areas for improvement e.g. best practices</li> </ul>
<b>Scope of the audit</b>	<ul style="list-style-type: none"> <li>• Technical department (third party audit; trainings; and consultancy;</li> <li>• Telesales and digital marketing department;</li> <li>• Accounts and admin department.</li> </ul>
<b>Audit criteria</b>	<ul style="list-style-type: none"> <li>• requirements related to QMS against ISO 9001:2015,</li> <li>• requirements related to ‘customer, contract and law</li> <li>• industry best practices</li> </ul>
<b>Audit methodology</b>	<ul style="list-style-type: none"> <li>d) The objective ‘evidence’ of conformity will be obtained through one or more of the following ways <ul style="list-style-type: none"> <li>• review of documents and information;</li> <li>• interviewing selected staff;</li> <li>• discussion with process owner;</li> <li>• witnessing a test;</li> <li>• onsite observation of work practices, facilities; and equipment etc.</li> </ul> </li> </ul>
<b>Grading of non-conformances</b>	<ul style="list-style-type: none"> <li>▪ A ‘major non-conformity’ is <ul style="list-style-type: none"> <li>• when there is total breakdown of a system to meet the requirements e.g. system does not exist or not implemented;</li> <li>• where a large number of related minor non-conformities have not been met, such non-conformities may collectively be classed as a single major non-conformity;</li> <li>• a non-conformance that has a high business impact;</li> <li>• it relates to legal compliance; and</li> <li>• when a minor non-conformity is not resolved within the agreed timeframe it becomes a major non-conformity.</li> </ul> </li> <li>▪ A ‘minor non-conformity’ is a single instance, or set of single instances, that show a requirement has not been met.</li> <li>▪ Opportunity for improvement are against best practices</li> </ul>

<b>Audit dates</b>	March 16-17	
<b>Audit team</b>	Lead Auditor, Auditor	
<b>Audit summary including positive points</b>		
<p>A detailed site-based audit was conducted with the audit findings detailed below in the next section.</p> <p>The non-conformances are categorized as major and minor.</p> <p>Random sampling-based documents and records reviewed and verified.</p> <p>The Management Representative is courteous, tactful, committed, open minded and willing to accept alternate opinion and learn.</p> <p>The Top Management is committed to allocate necessary resources for effective implementation, maintenance and continual improvement of the documented and approved OHS Management System in order to have total compliance.</p> <p>Top Management should continue its support through personal involvement e.g. participation in management review meetings, OHS meetings, and through communicating the importance of compliance with the OHS.</p> <p>The Top Management through MR in liaison with middle management and concerned staff need to analyze the non-conformances for root causes and decide on the corrective actions.</p> <p>The following are the strengths of the company</p> <ul style="list-style-type: none"> <li>▪ It is one of the best in the kind of its services with strong reputation in the market.</li> <li>▪ The top management is committed and willing to allocate resources in regards to the sector best practices.</li> <li>▪ Provision of well-maintained welfare facilities to staff.</li> <li>▪ Good response time following emergency evacuation and head count.</li> <li>▪ Management representative and staff are competent, courteous and willing to listen to alternate opinion.</li> </ul>		
<b>Audit findings</b>		
<b>Sr #</b>	<b>Finding</b>	<b>Non-conformity Ref</b>
1	<p><b>OSH policy not updated for more than two years (major).</b></p> <p>Comments: The level of noncompliance will depend on what evidence the entity can show on the review of the OSH policy. If the entity can demonstrate that the policy has been reviewed periodically and no update was required, then no non-compliance should be given, however without this evidence the auditor should make a judgement depending on the level of implementation.</p>	BEC-OHSMS-IA-2023-01-01
2	<p><b>Roles and responsibilities developed for all employees, however not communicated (major/minor).</b></p> <p>Comments: The entity should be able to demonstrate effective communication of the requirements. This should be tested through interviews and/or questioning of general employees and reviewing records</p>	BEC-OHSMS-IA-2023-01-02

	of communication. The level of non-compliance will be dependent on the outcome. If during the interview process, it becomes clear that employees are not fully aware of the requirements; this may lead to the NC being elevated to major.	
3	<p><b>Hierarchy of controls has not been considered when identifying control measures for specific hazards (major/minor).</b></p> <p>Comments: The audit may choose to raise the level of non-compliance dependent on the level of risk. If the entity has continually identified PPE as a control measure for higher risk issues then a major NC should be considered.</p>	BEC-OHSMS-IA-2023-01-03
4	<p><b>No OSH criteria for evaluation of the contractor (selection) or OSH not involved in the selection of the contractor (major).</b></p> <p>Comments: It is vital that OSH requirements are included in the contractor selection process and that the defined criteria is available. This should include a minimum passing mark for contractors to meet before being considered for selection.</p>	BEC-OHSMS-IA-2023-01-04
5	<p><b>No OSH requirements set within the contractual agreement (major).</b></p> <p>Comments: Requirements for OSH must be included within the contractual agreement to provide both parties with a clear scope of the minimum standards that must be implemented during the works.</p>	BEC-OHSMS-IA-2023-01-05
6	<p><b>Procedure developed but does not meet the requirements fully (minor).</b></p> <p>Comments: The auditor should review the procedure and determine the level of non-compliance through evaluating how much information is not incorporated into the procedure and what risk does this pose to the entity.</p>	BEC-OHSMS-IA-2023-01-06
7	<p><b>Consultation with staff not considered at all stages of risk management (minor).</b></p> <p>Comments: The auditor should consider what consultation (if any) has been undertaken and the hazards and risks in relation to the entity.</p>	BEC-OHSMS-IA-2023-01-07
8	<p><b>Training needs analysis not developed for the entity or does not cover all roles within the entity or all OSH training required, including refresher training (minor/major).</b></p> <p>Comments: The entity must ensure that it has identified all training needs within the organization. The analysis should consider the outputs of a number of issues such as risk management, role competency requirements, Operational control procedures, role specific training. The audits should review information available and form this determine the level of non-compliance.</p>	BEC-OHSMS-IA-2023-01-08
9	<p><b>Competency requirements not identified for individual roles or not</b></p>	BEC-OHSMS-IA-2023-01-09

	<p><b>communicated to individuals (minor/major).</b></p> <p>Comments: The entity should identify the minimum competency requirements for each role within the organisation and document this. This is normally done through job descriptions. The auditor may choose to raise the NC to major if no consideration of competency has been undertaken.</p>	
10	<p><b>Emergency scenarios have not been developed or are not linked to risk assessment (major).</b></p> <p>Comments:</p> <p>The entity must ensure that they identify emergencies that are relevant to their business.</p> <p>Identification of generic emergencies should not be considered as compliant.</p> <p>For each scenario that has been identified, the entity should be able to demonstrate as to why this has been identified as an emergency through risk assessment.</p>	BEC-OHSMS-IA-2023-01-10
11	<p><b>Targets set have not been met, however no action has been taken by the entity (minor).</b></p> <p>Comments:</p> <p>The entity must ensure that where it does not meet the set target, this is escalated and a corrective action plan developed.</p> <p>The auditor should review what information is available and from this decide upon the level of non-compliance.</p> <p>If not all targets have been met and no action taken, the auditor may decide to raise the NC to major.</p>	BEC-OHSMS-IA-2023-01-11
12	<p><b>Completed incident investigation reports not reviewed by top management/OSH management representative (minor).</b></p> <p>Comments:</p> <p>Top Management must be aware of incidents that are occurring within an entity and should also be signing/endorsing the incident investigation to ensure that any actions that are identified have been agreed upon by top management, especially where there is a requirement for resources etc.</p>	BEC-OHSMS-IA-2023-01-12
13	<p><b>Monitoring requirements not identified to ensure the effectiveness of OSH programs and control measures (Major).</b></p> <p>Comments:</p> <p>Entities need to identify the monitoring requirements for a number of issues such as occupational noise, indoor air quality, objectives and targets etc.</p>	BEC-OHSMS-IA-2023-01-13

<p>14</p>	<p><b>Corrective actions identified have not been allocated timescales or responsibilities (minor).</b></p> <p>Comments:</p> <p>The auditor should review the corrective actions that have been identified, through audits, inspections or other means, and review how effective they are in preventing re occurrence of the non-compliance.</p> <p>Each identified non-compliance should be allocated timescales for closure and responsibilities for implementation.</p> <p>The entity should also be able to effectively demonstrate the status of non-conformances within the organisation.</p>	<p>BEC-OHSMS-IA-2023-01-14</p>
<p>15</p>	<p><b>Auditor days undertaken on the audit not in line with the scope and complexity of the entity (Minor).</b></p> <p>Comments:</p> <p>The auditor should review the scope of the entity against the number of man-days that have been delivered as part of the 3rd party audit and check if this appears reasonable to cover the scope of the entity.</p> <p>As an example if an entity has multiple locations and is involved in complex industrial processes, however the 3rd party audit only delivered 2 man-days, this may be seen as unreasonable.</p>	<p>BEC-OHSMS-IA-2023-01-15</p>
<p>16</p>	<p><b>Legal register does not consider all applicable legislation (minor/major).</b></p> <p>Comments:</p> <p>The auditor should review the legal register and how this has been implemented within the entity and from this determine the level of non-compliance.</p>	<p>BEC-OHSMS-IA-2023-01-16</p>
<p>17</p>	<p><b>Changes are implemented without appropriate risk assessment (major).</b></p> <p>Comments:</p> <p>The auditor should review the procedure and determine the level of non-compliance through evaluating how much information is not incorporated into the procedure and what risk does this pose to the entity.</p>	<p>BEC-OHSMS-IA-2023-01-17</p>
<p>18</p>	<p><b>The output of the OSH management review not recorded (major).</b></p> <p>Comments:</p> <p>The outputs should be recorded including any decisions that are made; this should include timescales and responsibilities.</p>	<p>BEC-OHSMS-IA-2023-01-18</p>

	Prepared by (Auditor)	Reviewed and approved by (Lead Auditor)
Name		
Signature		
date		