

INTERNAL AUDIT PROCEDURE

Form No. 060

Audit Date/s:		
Auditor(s):		
Auditees:		
Audit Title & Section	PART --- OHS Policy & Mgt Plan Sections -----	
Purpose and Scope		
Method	<ol style="list-style-type: none"> 1. Auditor must be competent or supervised by competent personnel and must be sufficiently removed from the operations being audited to be able to provide objective assessment. 2. Attach a copy of the applicable management system section being audited. 3. Notes (references of evidence cited) and comments or marks (eg ticks) may be made on the attached procedure but Observations (OBS), Issues (ISSUE) or Auditor Recommendations (REC) at least, shall be recorded below. Evidence of compliance and good performance should also be noted. 4. OBSERVATIONS indicate that there has been some evidence sighted of incidental or isolated discrepancies. 5. ISSUES are non-conformances that indicate systemic failure or a major failure to meet a legal obligation and must be appended to the Risk Control Register. 6. RECOMMENDATIONS are provided as opportunities for improvement. It is recommended that these be added to the Risk Control Register. 7. The completed audit report should be signed by top management as evidence they have sighted the report (they may question the content of the report and write comments to this effect if required). 8. Actions must be taken to respond to ISSUES (Transfer these to the Risk Control Register). 9. It is at the top management person's discretion as to whether action is taken in response to Observations or Recommendations. <p>Note: Top management may include Managing Director, Group Service Manager, Senior Financial controller.</p>	
Sign Off	Auditor/s: Name: _____ Signature: _____ Date: _____ Name: _____ Signature: _____ Date: _____ Top Manager: Name: _____ Position: _____ Signature: _____ Date: _____	

Ref	Audit Criteria:	Findings	Recommendations	OBS ISSUE REC ✓