



Albemarle County Public Schools

Subject:  
Audit Procedure

Document No.: EMS-11	Issue Date: 5/23/2013	Expiration Date: 5/23/2014	Last Revised: 7/01/2009	Page: 1 of 4	Prepared By: LCS	Approved By: JPL, JT, JD, GS
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## 1.0 PURPOSE

The purpose of this procedure is to describe the process for planning, performing, documenting, and reporting the results of periodic internal audits of the Albemarle County Public School Division’s EMS in order to evaluate the EMS’ comprehensiveness and effectiveness.

## 2.0 SCOPE

This procedure applies to all internal audits conducted in the Albemarle County Public School Division.

## 3.0 DEFINITIONS

audit findings - results from EMS audits that are classified into two (2) categories: nonconformances and observations.

nonconformances - typically identified during EMS audits and are classified into two (2) categories, major and minor.

major nonconformances - reflect a complete breakdown or absence of an EMS element (e.g. environmental aspects or document control), a number of minor nonconformances against the same element or a minor nonconformance from a previous audit that has not been addressed.

minor nonconformances – reflect that a given component of an EMS written procedure is not being implemented according to the procedure.

observations – an observed weakness in the EMS and an opportunity for improvement.

EMS audit - a planned and documented investigation performed in accordance with this system procedure for the purpose of verifying, by examination and evaluation of objective evidence, that the EMS has been implemented according to all written EMS system procedures.

EMS auditor - a qualified and trained individual who is authorized to perform specific EMS Audit functions under the direction of a Lead EMS Auditor.

lead EMS auditor - a qualified and trained individual who is authorized to plan, organize, and direct EMS Audits of the Division’s EMS, to report findings and observations, and to evaluate the adequacy of corrective and preventive action(s).

## 4.0 RESPONSIBILITY AND AUTHORITY

### 4.1 EMS Steering Committee




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- Review EMS audit results and provide feedback if appropriate.
- 4.2 Department Directors and Division Managers
- Provide time, work space, and personnel as necessary to support the performance of EMS audits.
- 4.3 Environmental Compliance Manager (ECM), or designee
- Coordinate audit activities with the EMS Core Team(s)
  - Designate or select a Lead EMS Auditor and coordinate with the lead auditor to formulate an audit team. Both the Lead Auditor and audit team must be “third party”, insofar as they are independent of the day-to-day management.
  - Coordinate with the Lead Auditor in developing and planning individual audits.
  - Review and approve EMS audit reports.
  - Present audit reports to the EMS Steering Committee.
  - Coordinate follow-up procedures for audit findings in accordance with EMS-10, Nonconformance, Corrective and Preventive Action.
- 4.4 EMS Core Team
- Support the ECM in the scheduling, planning and coordination of the EMS audit.
  - Help prepare for the audit.
- 4.5 Lead Auditor
- Coordinate with the ECM the organization, planning, and direction of the EMS audit, as well as the selection, training, and supervision of the audit team.
  - Prepare audit plans and reports in coordination with the ECM.
- 4.6 Auditors
- Participate in conducting audit investigations and reporting results in accordance with this procedure, under the direction of the Lead Auditor.

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## 5.0 REQUIREMENTS AND PROCEDURES

- 5.1 **Audit Scheduling:** EMS Audits shall be conducted at planned intervals, including at least one audit following a full EMS implementation cycle, and audits every third year thereafter. Additional audits may be conducted at the discretion of the ECM, or when specifically requested by upper management.
- 5.2 **Audit Notification:** The ECM shall notify the EMS Core Team and EMS Steering Committee of audit plans at least two weeks (14 calendar days) prior to the projected audit date. The notification shall set the date, time, location, and method of the audit, and shall request that appropriate facility personnel participate.
- 5.3 **Audit Plan:** The Lead EMS Auditor shall coordinate with the ECM in the preparation of an audit plan. Plans shall be submitted to the affected EMS Core Team and facility managers prior to the audit. At a minimum, the audit plan shall include the following:
- a statement of the audit objectives and audit scope;
  - an identification of the specific EMS elements being audited;
  - the date(s) of the audit; and an identification of the audit team and the members' assigned roles.
- NOTE:** Previous audit results and corrective and preventive action requests shall be reviewed by the audit team **prior to** preparation of the audit plan. Trends or repeated problems identified during past audits shall be reflected in the scope of the audit, as appropriate. The ECM shall provide this information to the audit team.
- 5.4 **Audit Team Selection.** The ECM and the Lead EMS Auditor shall select audit team members based on a consideration of the audit scope, the qualifications and capabilities of the prospective auditors, and the sufficient independence of the individuals from the day-to-day management/operations of the fenceline to be audited in order to minimize potential conflicts of interest.
- 5.5 **Audit Checklist Preparation:** The Lead EMS Auditor shall coordinate the preparation of an audit checklist to use during the audit based on the Division's *Environmental Management Policy* and the Division's EMS system procedures and related records.
- 5.6 **Opening Meeting:** A pre-audit opening meeting shall be conducted by the Lead EMS Auditor and shall be attended by the audit team members and appropriate representatives. The scope of the audit and duties of the auditors shall be briefly presented, questions from the audited facilities shall be answered, proper lines of communication shall be established, and a time for the audit closing meeting shall be set.



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- 5.7 Conducting the Audit: Audit methods may include EMS system procedure and related documents/records review, interviews with staff members, and direct observation of site activities.
5.8 Closing Meeting: A list of potential findings shall be presented to representatives in a post-audit closing meeting.
5.9 Audit Report: The Lead EMS Auditor shall coordinate with the audit team, as needed, and prepare a formal written audit report, to include the following items:
5.10 Management Review: Management Review of the EMS Audit will be conducted in accordance with EMS-09, Management Review.
5.11 Audit Documentation: