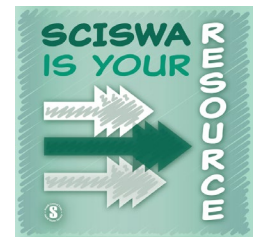




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INTERNAL AUDIT AND ASSESSMENT PROCEDURE

1.0 Purpose

The purpose of this procedure is to establish minimum requirements for planning, conducting and documenting the completion of the annual internal audit of SCISWA's EMS program.

2.0 Scope

This procedure applies to all internal audits or partial performance audits of SCISWA's EMS within its fence line.

3.0 Responsibilities

3.1 Director

- 3.1.1 Identify an internal auditor qualified to complete the assigned tasks
- 3.1.2 Coordinate schedules in conjunction with the EMR and Internal Auditor.
- 3.1.3 Review and approve EMS audit plans
- 3.1.4 Review audit results and work with EMR & Core Team to make improvements as needed

3.2 EMR

- 3.2.1 Coordinate audit schedule in conjunction with the Director and Internal Auditor
- 3.2.2 Review and approve EMS audit plans
- 3.2.3 Make available all pertinent procedures, policies and performance measurement data requested by auditor

3.3 Core Team

- 3.3.1 Provide any and all records required for the internal audit
- 3.3.2 Support Internal Auditor in completion of assigned tasks

3.4 Internal Auditor

- 3.4.1 Respond to Director and/or EMR in organizing, planning and scheduling Internal Audit
- 3.4.2 Develop audit plans for each EMS component or site to be targeted in the audit
- 3.4.3 Conduct audit
- 3.4.4 Provide a verbal report-out at the end of each audit day
- 3.4.5 Prepare a written report, including an evaluation of performance and recommending any needed corrective actions and improvements

3.5 SCISWA Employees:

- 3.5.1 Cooperate fully with the Internal Auditor and EMR during the auditing process

4.0 Procedure

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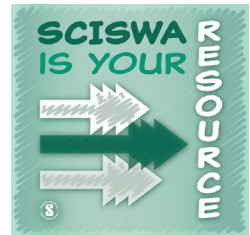
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Approved By: EMS Core Team



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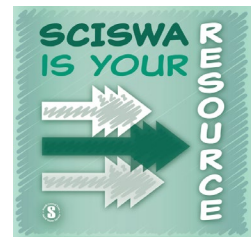
- 4.1 SCISWA Internal Audit process:
- 4.1.1 Schedule: Internal EMS Audits shall be conducted at least once annually. Audit frequency may be increased at the discretion of the Director or EMR. The Internal Audit will be scheduled in consultation among the Director, EMR and Internal Auditor.
- 4.1.2 Notification: The Internal Auditor shall notify the EMR and Director at least two weeks before prior to the projected audit date to set the specific time, subject matter and method of the opening meeting, and shall propose a meeting schedule with other SCISWA employees.
- 4.1.3 Audit Plan: The Internal Auditor shall prepare and provide to the EMR an audit plan. At a minimum the plan shall include the following:
- Date of the audit
 - Statement of audit objectives
 - Discussion of any special emphasis or focus; reference to appropriate plans, procedures, or required documents.
- 4.2 Audit Checklist Preparation: The Internal Auditor shall prepare an audit checklist based on the elements of the requirements of the SCISWA Environmental Management System Plan. Checklist content shall be consistent with the scope of the audit presented in the audit plan.
- 4.3 Conducting the Internal Audit
- 4.3.1 Review key EMS documentation before touring site and conducting interviews. Documents and records that should be reviewed include but are not limited to:
- Environmental Policy
 - Fence line
 - EMS Procedures
 - Objectives & Targets and Action Plans for the current year
 - Previous audit reports
 - Results of Management Reviews
 - Compliance Status
- 4.3.2 Tour the site.
- 4.3.3 Interview staff and observe activities and conditions. Responses and evidence shall be documented by Internal Auditor.
- 4.3.4 Look for evidence to verify information from interviews through observations, records, or independent sources paying particular attention

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- to items previously identified for corrective or preventive actions or findings from other audits.
- 4.3.5 Findings and observations will be documented by the Internal Auditor, including any corrective actions taken during the audit or recommended to be taken after the audit.
 - 4.3.6 The Internal Auditor will conduct a closing meeting to present audit findings to the EMR, Director and EMS Core Team, clarify any conflicting or confusing information, identify positive practices, review objective evidence that supports the findings, and summarize audit results.
 - 4.4 Audit Follow Up: The EMR and EMS Core Team are responsible for any follow-up actions needed as a result of the audit. The EMR is responsible for tracking the progress and effectiveness of corrective actions.
- 5.0 Review
- 5.1 This procedure is scheduled to be reviewed annually by the Core Team at the January Core Team meeting or within 90 days.
- 6.0 Revision History
- 6.1 Past Review/Revision Dates: 5/20/15, 5/11/16
 - 6.2 6/14/17: Reviewed by Core Team. Updated document header/footer, added revision history section.
 - 6.3 3/1/18: Reviewed by EMR.
 - 6.4 3/1/19: Reviewed by EMR. Pushed up review month from May to January due to revised Internal Audit schedule. Core Team to review/approve in April 2019, then January in future years.
 - 6.5 4/10/19: Reviewed by Core Team, no changes.
 - 6.6 1/8/2020: Reviewed by Core Team, no changes.
 - 6.7 1/27/2021: Reviewed by Core Team, no changes.
 - 6.8 1/12/2022: Reviewed by Core Team, no changes.

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