



This is an UNCONTROLLED DOCUMENT printed 03/25/10 for reference only. The current copy is available from the DPW Intranet in the EMS Document Control System, or can be obtained from the Environmental Division Hohenfels.

Document Name:	<b>EMS Procedures for Internal Audit</b>		
Document ID:	EMS455_000_Audit.doc	Original Date:	22 Nov 2005
Revision No:	5.0	Revision Date:	07 Mar 2010
Document Owner:	Approval:		
<i>for Alexandra Smith</i> <i>Annette R. Stans</i>	<i>J. Quarles</i>		
USAGH EMSR Mr. John Cavanaugh	USAGH CDR LTC KEVIN J. QUARLES		

**1 BACKGROUND**

In order to include Environmental Management System (EMS) auditing into external and internal auditing, the Army has established a new auditing program called EPAS (Environmental Performance Assessment System). EPAS was recently expanded from being a compliance program (Environmental Compliance Assessment System or ECAS) as a direct result of Army EMS implementation planning. EPAS encompasses EMS auditing by addressing overall environmental performance, including reviews of environmental policies, objectives, and targets, and how environmental policies are communicated to all levels and functions of an installation. The EMS audits under EPAS establish certain procedures to evaluate the effectiveness of an installation's EMS. In FY06 EPAS completed the transition from a compliance audit to a performance audit with verification checks for compliance.

The United States Army Garrison (USAG) Hohenfels and the Joint Multinational Readiness Center (JMRC) perform EMS self-assessments to determine implementation progress. ~~These EMS self-assessments/gap analyses will be performed on a quarterly basis (EQCC) until EMS is fully implemented. The self-assessments will be documented through a gap analysis checklist, and internal EPAS checklists.~~ Internal EMS/EPAS self-assessment will be conducted annually after implementation and external EMS/EPAS assessments will be conducted every three years (starting 2006).

**2 PURPOSE**

The purpose of this procedure is to provide a standard procedure for planning, performing, and reporting the USAG Hohenfels JMRC internal EMS audits, and for communicating the results. Internal audits are performed annually to determine the extent to which the EMS elements implemented at USAG Hohenfels JMRC conform to the requirements of the Environmental Management System (EMS) elements based on the ISO 14001 standard.

**3 APPLICABILITY**

This procedure applies to the EMS Audit Team, and the EMS Management Representative (EMSR), as well as the top management and leadership personnel within the footprint of the



This is an UNCONTROLLED DOCUMENT printed 03/25/10 for reference only. The current copy is available from the DPW Intranet in the EMS Document Control System, or can be obtained from the Environmental Division Hohenfels.

USAG Hohenfels and JMRC especially the Garrison Commander, the Environmental Quality Control Committee ([EQCC](#)), the EMS Implementation Cross-Functional Team ([CFT](#)), and the Division Chief or Supervisor of the activity being audited.

Personnel conducting audits of the EMS elements will be qualified and independent of those having direct responsibilities for the specific areas being audited.

#### 4 DEFINITIONS

A comprehensive list of terms and definitions used in and related to the EMS Hohenfels provides the Glossary of EMS Terms and Definitions ([EMS410\\_002\\_Glossary.doc](#)), which is included in the EMS Manual.

**Auditor** – person with the competency to conduct an audit. (Adapted from ISO 9000:2000, 3.9.9.) (See EMS Audit)

**Audit Team Lead** — An internal auditor selected by the EMSR to assist in the conduct of internal audits. The audit team lead coordinates and actively monitors the conduct of the audit, and insures that post-audit Preventive/Corrective Action Requests (PCARs) and audit summary reports are prepared and submitted to the EMSR.

**Corrective action** – Action taken to eliminate the cause(s) of a detected nonconformity. (See preventive action)

**EMS Audit (internal Audit)** – Is a systematic, independent and documented process for obtaining audit evidence and evaluating it objectively to determine the extent to which the environmental management system audit criteria set by the organization are fulfilled. In order to include EMS auditing into external and internal auditing, the Army has established a new auditing program called EPAS (Environmental Performance Assessment System). *NOTE: In many cases, particularly in smaller organizations, independence can be demonstrated by the freedom from responsibility for the activity being audited.*

**EMS Implementation Cross-Functional Team (CFT)** - A team appointed by the Environmental Quality Control Committee (EQCC), and led by the EMS Management Representative (EMSR) to review processes, activities and services and update the prioritized list of environmental aspects and impacts. The CFT includes representatives from the directorates, tenants, and/or activities whose operations are representative of the entire facility or whose normal operations are likely to affect the environment.

**EMS Management Representative (EMSR)** — An individual appointed by the Commander to be responsible for managing and overseeing the EMS implementation effort.

**Environmental Management System (EMS)** – A management system standard defined by the International Organization for Standardization (ISO) in the ISO 14001 standard as follows: Part of an organization's management system used to develop and implement its environmental policy and manage its environmental aspects. *NOTE 1: A management system is a set of interrelated elements used to establish policy and*



This is an UNCONTROLLED DOCUMENT printed 03/25/10 for reference only. The current copy is available from the DPW Intranet in the EMS Document Control System, or can be obtained from the Environmental Division Hohenfels.

*objectives and to achieve those objectives.*

*NOTE 2: A management system includes organizational structure, planning activities, responsibilities, practices, procedures, processes and resources.*

**Environmental Performance Assessment System (EPAS)** – An audit developed to assist in achieving, maintaining, and monitoring compliance with environmental laws and regulations as well as to adhere to the principles of Environmental Management Systems based on ISO 14001 elements. Internal EPAS take place annually while external ones are performed every three years. (See EMS audit/internal audit)

**Environmental Quality Control Committee (EQCC)** – is chaired by the Garrison Commander. The EQCC acts as the board of Directors representing the Top Management for the USAGH-JMRC EMS. The EQCC is required by the Army Regulation (AR) 200-1 and should meet on a quarterly basis.

**Internal Audit Team** — Members of the internal auditor roster assigned by the EMSR to conduct internal audits.

**Management Review** – periodical review of the USAG Hohenfels JMRC EMS performed by the Top management to ensure its continuing suitability, adequacy and effectiveness. Management reviews shall include assessing opportunities for improvement and the need for changes to the EMS, including the environmental policy and environmental objectives and environmental targets. Records of the management reviews shall be retained. The management review should cover the scope of the EMS, although not all elements of the EMS need to be reviewed at once and the review process may take place over a period of time.

**Nonconformity** – non-fulfillment of a requirement (*ISO 9000:2000, 3.6.2*). A requirement may be stated in relation to the management system or in terms of environmental performance. Situations may occur where part of the system may not function as intended or environmental performance requirements are not met.

**Objective Evidence** — Information which can be proved true, based on facts obtained through observation, measurement, test or other means.

**Observation** — An undesirable practice that cannot be directly referenced as a requirement of the standard and/or procedures but if left unchecked could lead to a finding of nonconformity.

**Preventive action** – action to eliminate the cause of a potential nonconformity. (See corrective action)

**Preventive/Corrective Action Request (PCAR)** — A form used to initiate a request to address an existing or potential undesirable situation, nonconformity, or other unsatisfactory condition.

**Records** - All books, papers, maps, photographs, machine-readable materials or other documentary materials regardless of physical form or characteristics. EMS records are a special type of controlled documents and should be controlled according to the Procedure for the Control of Records.



This is an UNCONTROLLED DOCUMENT printed 03/25/10 for reference only. The current copy is available from the DPW Intranet in the EMS Document Control System, or can be obtained from the Environmental Division Hohenfels.

Environmental records can include, among others complaint records, training records, process monitoring records, inspection, maintenance and calibration records, pertinent contractor and supplier records, incident reports, records of tests for emergency preparedness, audit results, management review results, external communications decision, records of applicable legal requirements, records of significant environmental aspects, records of environmental meetings, environmental performance information, legal compliance records, and communications with interested parties. Proper account should be taken of confidential information.

*NOTE: Records are not the sole source of evidence to demonstrate conformity to this International Standard.*

## 5 SUPPORTING DOCUMENTS

Document ID	Title
ISO 14001:2004	Environmental Management Systems – Specification with Guidance for Use
ISO 14004:2004	Environmental Management Systems – General Guidelines on Principles, Systems and Support Techniques
ISO 14010: 1996	Guidelines for Environmental Auditing – General Principles of Environmental Auditing
ISO 14011/1: 1996	Guidelines for Environmental Auditing – Audit Procedures – Auditing of Environmental Management Systems
ISO 14012: 1996	Guidelines for Environmental Auditing – Qualification Criteria for Environmental Auditors
Army EMS Implementers Guide	US Army Environmental Management System Implementers Guide
<a href="#">EMS420 000 Policy.doc</a>	United States Army Garrison Hohenfels (USAGH) and Joint Multinational Readiness Center (JMRC) Hohenfels Joint Environmental Policy, <b>latest version</b> .
<a href="#">EMS410 001 ImplemPlan.doc</a>	EMS Implementation Plan, US Army Garrison Hohenfels (USAGH) and Joint Multinational Readiness Center (JMRC) Hohenfels, Germany, Oct 2005
<a href="#">EMS453 000 NonConformity.doc</a>	Procedure for Nonconformity, Corrective Action, and Preventive Action
<a href="#">EMS453 F01 PCAR.doc</a>	Preventive / Corrective Action Request Form
<a href="#">EMS454 000 Records.doc</a>	Procedure for the Control of Records
<a href="#">EMS460 000 ManagementReview.doc</a>	Procedure for EMS Management Review
<a href="#">EMS400 000 TOC.doc</a>	Table of Contents of the USAG Hohenfels EMS Manual



This is an UNCONTROLLED DOCUMENT printed 03/25/10 for reference only. The current copy is available from the DPW Intranet in the EMS Document Control System, or can be obtained from the Environmental Division Hohenfels.

6 PROCESS

Responsible	No.	Action
<a href="#">EMSR</a>	1	Maintain the roster of <a href="#">internal auditors</a> .
	2	Schedule periodic <a href="#">internal auditor</a> training courses as appropriate to insure an adequate roster of internal auditors.
	3	Prepare and maintain a schedule for EMS <a href="#">internal audits</a> . Post the schedule on the Garrison Intranet. <i>(Note: The schedule will consider previous audit results, last date the Division or activity was audited, environmental significance of the activity, and EMS elements to be audited).</i>
	4	Select the <a href="#">audit team lead</a> and audit team members to conduct internal audits.
	5	Maintain <a href="#">internal audit</a> results. Present Audit Results and current status at quarterly EQCC, respectively CFT. Post the results on the Garrison Intranet.
	6	Take action on <a href="#">PCARs</a> resulting from <a href="#">internal audits</a> , per <a href="#">Procedure for Nonconformity, Corrective Action, and Preventive Action</a> .
	7	Retain audit records in accordance with <a href="#">Procedure for the Control of Records</a> .
	8	Provide audit summary results and applicable <a href="#">PCAR</a> status information for EMS Management Reviews as needed.
<a href="#">Audit Team Lead</a>	1	A week prior the Audit, coordinate the audit schedule and specify individual <a href="#">auditor</a> assignments for <a href="#">internal audits</a> . <i>Note: Individuals assigned to audit an Organization or activities within the Organization will be from a different Organization.</i>  (Coordinate with the Division Chief or supervisor of the Division or activity assigned for the specific dates and times to perform the audit.)
	2	Meet with the audit team members prior to the audit to clarify audit assignments and requirements.
	3	Meet periodically with the team members as needed during the audit to discuss audit progress, review emerging results, and resolve audit issues.



This is an UNCONTROLLED DOCUMENT printed 03/25/10 for reference only. The current copy is available from the DPW Intranet in the EMS Document Control System, or can be obtained from the Environmental Division Hohenfels.

Responsible	No.	Action
	4	<p>Upon completion of the audit:</p> <ul style="list-style-type: none"> <li>a. Hold a closeout meeting with audit team members as needed.</li> <li>b. Collect completed auditor checklists (00.12_Frm_CourtesyInspection_EMSAuditWorksheet.docx) and working papers and submit to the EMSR for record files.</li> <li>c. Insure submission by team members of PCARs resulting from the audit.</li> <li>d. Insure submission to you by team members of draft audit summary reports (or information to prepare the summary reports.)</li> <li>e. Prepare and submit audit summary reports to the EMSR.</li> </ul>
<u>Internal Audit Team Members</u>	1	Review procedures, work instructions, prior audit findings, associated PCARs and other documents as applicable to the audit scope.
	2	<p>Prepare audit work papers (annotated procedures and/or work instructions) and an audit checklist (00.12_Frm_CourtesyInspection_EMSAuditWorksheet.docx).            Note: The checklist and applicable documentation serves as a guide and assures depth and continuity of the audit.</p>
	3	<p>Conduct the audit and document the findings.  <i>Note: The following guidelines are used:</i></p> <ul style="list-style-type: none"> <li>a) <u>Objective evidence</u> is examined to determine conformance with applicable elements audited.</li> <li>b) Each element examined is audited in sufficient depth to determine conformance.</li> </ul> <p>Comments regarding <u>objective evidence</u>, deficiencies or verification are recorded on the audit checklists and/or working papers.</p>
	4	Upon completing the audit, conduct a closing meeting with the Division Chief or supervisor of the audited activity as pertinent to summarize findings and observations, both positive and negative.
	5	Prepare in coordination with the audit team lead PCARs resulting from the audit as required by <u>Procedure for Nonconformity, Corrective Action, and Preventive Action</u> .



This is an UNCONTROLLED DOCUMENT printed 03/25/10 for reference only. The current copy is available from the DPW Intranet in the EMS Document Control System, or can be obtained from the Environmental Division Hohenfels.

Responsible	No.	Action
	6	Submit completed audit checklists and working papers to the audit team lead. <a href="#">(00.12_Frm_CourtesyInspection_EMSAuditWorksheet.docx)</a>
	7	Prepare and submit draft audit summary results to the <a href="#">audit team lead</a> using the form at Appendix 1, or submit information with which to prepare the audit summary reports, whichever is specified by the audit team lead.
Division Chief or Supervisor of the activity being audited	1	Make applicable personnel and records available during the scheduled locations, dates, and times coordinated for the audit.
	2	Assure that the pertinent process owners take action on <a href="#">PCARs</a> resulting from internal audits, in accordance with the <a href="#">Procedure for Nonconformity, Corrective Action, and Preventive Action</a> .
		<i>End of activity</i>

## 7 DOCUMENT REVISION SUMMARY

Revision Number	Date of Revision	Revision Summary
1.0	20 Dec 06	Erased Document ID until standardized
1.0	20 Dec 06	Insert Preventive/Corrective Action Request Form
2.0	28 Nov 07	- Revised filename/document ID IAW new EMS Manual format; - updated Supporting Documents table; - Implemented PCAR as Form EMS453_F01_PCAR and removed the PCAR from the text portion of the procedure; - updated hyperlinks.
3.0	18 Feb 09	Background: EQCC
4.0	25 Aug 09	List of supporting documents has been changed.
5.0	03.Mar 10	Process was adapted.