



SECTION H.6 – INTERNAL AUDIT SUPPORT TO THE MANAGEMENT OF OCCUPATIONAL HEALTH AND SAFETY RISKS

Introduction

Centers engage in activities which present potential occupational health and safety (OH&S) risks. The nature of these risks varies from Center to Center, depending on the level of infrastructure and the type of activities carried out with that infrastructure. At a minimum all Centers have some standard challenges regarding OH&S associated with office environments. Some Centers will have other issues arising from farms, ponds, workshops and plant, laboratory, cafeteria and motor pool operations which give exposure to higher likelihood OH&S risks. In a few cases Centers also must manage very specific risks associated with their specialized areas of work, such as handling radioactive substances, working with animal diseases, and scuba diving.

Centers should, whether required or not, meet the minimum applicable OH&S standards of their host countries, and also well recognized international standards such as the ILO guidelines and the British OHSAS 18000: 2007.

There is a close link between occupational health and safety systems and environmental safety systems.

| Ref. | Policy and Practice Requirements | IIA Standards and Other References |
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| H.6-1 | <p><u>Policy:</u> Internal Audit shall promote the inclusion of OH&S safety risks risks in any Center-wide risk management assessment as well as the adoption of appropriate OH&S policy and procedures to manage these risks and comply with host country and internationally accepted safety standards.</p> <p>Discussion:</p> <ul style="list-style-type: none"> ▪ The risk assessment should cover all OH&S risks relevant to the Center’s operations ▪ Center OH&S systems should apply best international practice in the relevant domains. The CGIAR IAU has prepared a Good Practice Note on Management of | |



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| | OH&S Risks which can serve as a reference for benchmarking purposes. | |
| H.6-2 | <p><u>Policy:</u> Internal Audit should periodically assess the management of OH&S safety risks</p> <p>Discussion:</p> <ul style="list-style-type: none">▪ Generally, this assessment should be drawn from risk assessments prepared by management and /or through a specific safety committee if available and OH&S audits carried out by third party experts.▪ The Head of Internal Audit should foster a close working relationship with the Center manager designated as responsible for OH&S and coordinate internal audit activities with any plans for OH&S auditing separately commissioned by the Center. Internal Audit should review the OH&S audit plan and the performance of engagements. That review should determine if the OH&S risks are being adequately addressed through these OH&S audits.▪ The results of Internal Audit reviews of OH&S systems should be reported to management, to the safety committee if in place, and the Board Audit Committee as part of periodic activity reports, reports on reviews of the Center’s enterprise risk management system, or specific reports where a focused review is carried out.▪ In some cases Internal Audit may be asked to carry out internal audits required under OH&S systems. In such cases these should be incorporated into the annual internal audit work plan. Generally, Internal Audit will engage external OH&S audit experts to carry out or oversee such audit work. | |