



SECTION H.7 - INTERNAL AUDIT SUPPORT TO ENVIRONMENTAL MANAGEMENT SYSTEMS

Introduction

Centers engage in activities which present potential environmental risks. The nature of these risks varies from Center to Center, depending on the level of infrastructure and the type of research carried out with that infrastructure. At a minimum all Centers have some standard challenges regarding waste management, though related risk impacts are low. Some Centers will have other issues arising from farms, ponds, workshops and plant, laboratory, cafeteria and motor pool operations which give exposure to higher impact risks. There are also environmental issues for some Centers associated with the health of incoming and outgoing genetic materials, the breeding on experimental stations of genetic material including transgenic materials and potentially invasive species.

Centers should, whether required or not, meet the minimum applicable environmental safety standards of their host countries, and also international standards such as ISO14000, and the Cartagena Protocol on Biosafety.

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

Ref.	Policy and Practice Requirements	IIA Standards and Other References
H.7-1	<p>Policy: Internal Audit shall promote the inclusion of environmental safety risks, including biosafety risks in any Center-wide risk management assessment, as well as the adoption of appropriate environmental/ biosafety 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 relevant environmental risks relevant to the Center's operations▪ Center environmental safety systems should apply best international practice in the	



	relevant domains.	
H.7-2	<p>Policy: Internal Audit should periodically assess the management of environmental safety / biosafety 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 one is in place, and environmental or biosafety 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 environmental safety / biosafety and coordinate internal audit activities with any plan for environmental / biosafety auditing separately commissioned by the Center. Internal Audit should review the environmental audit plan and the performance of engagements. That review should determine if the environmental risks are being adequately addressed through these audits.▪ The results of Internal Audit reviews of environmental safety systems should be reported to management, to the safety committee if one is 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 ISO14000. In such cases these should be incorporated into the annual internal audit work plan.	