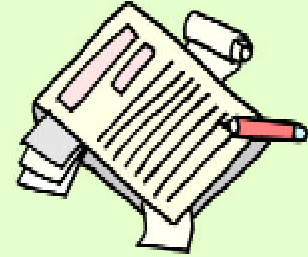


C Post-Audit Activities

Objectives

- To produce an Audit Report with audit findings and recommendations
- To contribute towards formulation of an Action Plan for continual performance improvement



Actions

1. Collate Information and Follow Up Outstanding Issues

Information to be organised should include:

- Completed pre-audit questionnaire, operational document checklists
- Completed on-site survey questionnaires, on-site audit protocols
- All relevant correspondence, memoranda, reports, diagrams and drawings
- Copies of records, photographs, and other information collected during the site visit
- Detailed inspection and interview notes and summaries



Proceed With Caution

Re-confirm validity of uncertain findings and follow-up on outstanding issues where necessary before proceeding to preparation of the Audit Report

2. Prepare the Audit Report

The Audit Report should include:

- An Executive Summary
- Introduction and background to the audit
- Audit scope and objectives
- Description of audit approach and methodology
- Summary of audit findings and recommendations
- Conclusions



Resource

Example of content list of an audit report is provided in CAR-1.

In particular, the findings summary should comprise the followings:

- Status of compliance with environmental legislative requirements
- Status of conformity with internal environmental policies, procedures and guidelines
- Status of good environmental practices implementation
- Level of staff awareness of operational issues relating to environmental performance
- Overall status of environmental performance
- Recommendations for environmental performance improvement



Resource

Format of summary findings given in AFS-1. Allow one summary for each operational group on specific findings, and a separate summary of common issues across the whole site.

3. Circulate Draft Audit Report For Comments

Include the following parties on the circulation list:

- The Audit Management Committee
- Senior audit site management
- Site Facilitator(s)
- Site personnel with responsibilities for implementing the major recommendations
- Other parties included on the agreed circulation list



Pitfalls To Avoid

The value of the EA will be severely entailed if bureaucratic defensiveness or internal power games are allowed to impair the truthfulness of the findings.

4. Final Reporting

- Incorporate or resolve all comments received before producing the Final Report
- Issue the report to the Audit Management Committee and site senior management for endorsement

Output

Final Audit Report addressing

- Environmental Legislation compliance status
- Departmental environmental policies, procedures and guide lines conformity status
- Status of current environmental performance
- Recommendations for performance improvement