

Sixteen lines of enquiry, the evidence to request, and the failure found against each

Written for the first-party internal audit Clause 9.2 requires — the one you run before a certification body arrives. Finding types are indicative only: classification depends on the evidence in front of you and on the certification body's own grading rules.

REF	CLAUSE	REQUIREMENT IN PLAIN TERMS	WHAT TO ASK	EVIDENCE TO REQUEST	THE FAILURE MOST COMMONLY FOUND HERE	FINDING TYPE IF ABSENT
IA-01	4.1 Context	Internal and external issues are determined, including environmental conditions	How were the issues identified, and when were they last reviewed?	Context analysis or SWOT with review dates	Written once at certification and never revisited; climate conditions omitted entirely	Minor
IA-02	4.2 Interested parties	Relevant interested parties and their needs are determined, including which become obligations	Which needs did you decide to adopt as compliance obligations, and why?	Interested party register cross-referenced to the obligations register	A list of stakeholders with no analysis of which expectations were adopted	Minor
IA-03	4.3 Scope	Scope is determined and maintained as documented information	What is excluded from scope and on what basis?	Scope statement; site list; justification for exclusions	Scope that excludes an activity the organisation demonstrably controls	Major
IA-04	5.2 Policy	Policy is appropriate, includes commitments to protect the environment and fulfil obligations	How is the policy communicated, and can staff describe what it commits them to?	Signed policy; communication records; interview a site worker	Framed on the wall, unknown to the workforce, missing the pollution-prevention commitment	Minor
IA-05	6.1.2 Aspects	Aspects and impacts are determined across the lifecycle, under normal, abnormal and emergency conditions	Show me the significance criteria, and an aspect assessed as emergency-condition only	Aspects and impacts register with documented criteria	Significance assigned by intuition with no stated criteria; lifecycle stages absent	Major
IA-06	6.1.3 Compliance obligations	Obligations are determined, have access maintained, and are taken into account	How do you learn that a legal requirement has changed?	Obligations register; subscription or legal-update service; change log	Register not updated since the licence was varied	Major
IA-07	6.2 Objectives	Objectives are measurable, monitored, communicated and updated, with plans to achieve them	For this objective, who owns it, what resources were committed, and how is result evaluated?	Objectives register with owner, resource, timeframe and evaluation method	Aspirations with no owner, no resource and no method of verification	Minor
IA-08	7.2 Competence	Persons doing work affecting environmental performance are competent	Which roles affect significant aspects, and what evidence of competence exists for them?	Competence matrix; training records; licences for specialised work	Induction records treated as competence evidence for specialised tasks	Minor
IA-09	7.4 Communication	Internal and external communication is planned, including what, when, with whom and how	How was the last community complaint received, recorded and responded to?	Communications procedure; complaints register with close-out	Complaints handled informally with no record and no corrective action	Minor
IA-10	8.1 Operational control	Processes are established and controlled to meet EMS requirements, with a lifecycle perspective	Show the operating criteria for this significant aspect and how contractors are controlled	Procedures, work instructions, contractor inductions, purchasing criteria	Controls exist for own staff but not for subcontractors doing the same work	Major
IA-11	8.2 Emergency preparedness	Processes to prepare for and respond to potential emergency situations, tested periodically	When was the spill response last tested, and what did the test find?	Emergency plans; drill records; post-exercise actions and their close-out	A plan that exists but has never been exercised	Major
IA-12	9.1.1 Monitoring	What needs monitoring is determined, with methods, criteria and calibrated equipment	How do you know this monitoring result is valid?	Monitoring plan; calibration certificates; results with acceptance criteria	Data collected but never compared against a criterion, so nobody acts on it	Minor
IA-13	9.1.2 Evaluation of compliance	Frequency of compliance evaluation is determined, evaluated, and status is known	State your compliance status right now, and show how you concluded it	Compliance evaluation records against each obligation	Assumed compliance with no evaluation record - the most common major in an EMS audit	Major
IA-14	9.2 Internal audit	Audit programme is planned considering importance and previous results; auditors are objective	How was the programme risk-weighted, and how is auditor independence assured?	Audit programme; auditor competence and independence records; reports	Every clause audited at equal depth annually; auditors reviewing their own work	Minor
IA-15	9.3 Management review	Top management reviews the EMS at planned intervals, against all required inputs	Show the review minutes and point to each required input	Management review minutes with inputs, decisions and actions	A slide pack presented with no decisions recorded and no actions assigned	Minor
IA-16	10.2 Nonconformity and corrective action	Nonconformities are reacted to, causes evaluated, action taken, and effectiveness reviewed	For this closed finding, what was the root cause and how was effectiveness verified?	Nonconformity register with root cause, action and effectiveness verification	Correction recorded as corrective action, no root cause, no effectiveness check	Major

Free to use and adapt. This template is published in full by [Aegentra Academy](#), an official PECB authorised training partner in Australia. Get the rest of the set and the course it accompanies at [aegentra.com.au/academy/iso-14001-lead-auditor](#).