	<b>INTERNAL AUDIT PROCEDURE</b>	<b>Version No:</b>	V01.03
		<b>Approved:</b>	18/12/2018
		<b>Next Review:</b>	18/12/2023

## 1. Overview

The District Council of Mount Remarkable is committed to conducting internal audits to test the application and effectiveness of its work health and safety management system (“WHSMS”) policy and procedural objectives and requirements and to identify opportunities and apply actions to improve the WHSMS. As part of this, District Council of Mount Remarkable participates in the Procedure Validation Process as facilitated by the LGAWCS, which aims to identify both organisational and sector wide safety system improvements.


This procedure aims to enable District Council of Mount Remarkable to achieve an effective internal audit system, encompassing the following requirements:

- (a) Compliance with Return To WorkSA (RTWSA) Work health and safety standards for self-insured employers which includes the Performance Standards for Self-Insurers (“PSSI”), and LGAWCS requirements for audit.
- (b) The performance of programmed internal audits by objective and competent personnel.
- (c) Continuous improvement of the WHSMS.

## 2. Core components


The core components of the WHS Internal Audit Procedure aim to ensure that:

- (a) An internal audit schedule is developed and implemented, taking into consideration sector and organisational safety priorities;
- (b) Nominated workers are competent to undertake audits;
- (c) Audit scopes are defined and followed;
- (d) Internal audit tools and findings demonstrate the adequacy and effectiveness of the WHSMS policies and procedures tested;
- (e) Internal audit findings are recorded and communicated to the workgroup and management; and
- (f) Records demonstrate that corrective actions are recorded and closed out through effective WHSMS improvements.


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### 3. Definitions


Audit Criteria	A set of policies, procedures or requirements which are used as a reference against which audit evidence is compared [as defined by AS/NZS ISO 19011:2014 - Guidelines for auditing management systems].
Audit Evidence	Records, statements of fact or other information, which are relevant to the audit criteria and are verifiable [as defined by AS/NZS ISO 19011:2014 - Guidelines for auditing management systems].
Audit Findings	The results of the evaluation of the collected audit evidence against audit criteria [as defined by AS/NZS ISO 19011:2014 - Guidelines for auditing management systems].
Audit Plan	Description of the activities and arrangements for an audit [as defined by AS/NZS ISO 19011:2014 - Guidelines for auditing management systems].
Audit Scope	<p>The extent and boundaries of an audit. It includes such factors as physical locations, organizational units, activities and processes to be audited, as well as the time period covered by the audit [as defined by AS/NZS ISO 19011:2014 - Guidelines for auditing management systems].</p> <p>Internal audits must review and assess practice against the Scheme Members WHS system procedures and not external standards [as explained in the ReturnToWorkSA Work health and safety standards for self-insured employers which includes the Performance Standards for Self-Insurers ("PSSI")].</p>
CAR/CAPA	The corrective action or corrective and preventative action register. (See definition for Register)
Competent Person	A person who has acquired through training, qualifications or experience the knowledge and skills to carry out the task [as defined in the Work Health and Safety Regulations 2012 ("WHS Regulations"), Regulation 5].
Conformance	Activities undertaken and results achieved fulfil the specified requirements [as defined by the ReturnToWorkSA Work health and safety standards for self-insured employers which includes the Performance Standards for Self-Insurers ("PSSI")]
Corrective Action	Action taken after the event to correct any problem and make sure that a repetition does not occur.
Health and Safety Committee ("HSC")	<p>The functions of a HSC are:</p> <ol style="list-style-type: none"> <li>to facilitate co-operation between the organisation and workers in instigating, developing and carrying out measures designed to ensure the workers' health and safety at work;</li> <li>to assist in developing standards, rules and procedures relating to health and safety that are to be followed at the workplace; and</li> <li>any other functions prescribed by the regulations or agreed between the organisation and the committee.</li> </ol> <p>[Work Health and Safety Act 2012 ("WHS Act"), Section 77]</p>
Health and Safety Representative ("HSR")	<p>In relation to a worker, means the health and safety representative elected under Part 5 for the work group of which the worker is a member;</p> <p>[as defined by the Work Health and Safety Act 2012 ("WHS Act"), Section 4]</p>

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Internal audit	<p>A systematic, and wherever possible, independent examination, carried out by a competent person, appointed by the employer, in consultation with employees or their representatives, to determine whether an activity or activities and related results conform to planned arrangements; whether these arrangements are implemented effectively; and whether they are suitable to achieve the organisation's policy and objectives. The results of the internal audits must be documented and employees consulted over them. Preventive/corrective action plans must be subsequently developed.</p> <p>Internal audits test whether what is described in self-insured employer's procedures is happening in practice, and that the process is effective.</p> <p>[as defined and explained in the ReturnToWorkSA Work health and safety standards for self-insured employers which includes the Performance Standards for Self-Insurers ("PSSI")]</p>
Non-Conformance	<p>Activities undertaken and the results achieved do not fulfil the specified requirements of the elements. This may be due to the substantive absence or inadequate implementation of a system or documented systems or procedures not being followed</p> <p>[as defined by the ReturnToWorkSA Work health and safety standards for self-insured employers which includes the Performance Standards for Self-Insurers ("PSSI")]</p>
Observation	<p>Activities undertaken and results achieved fulfil the specified requirements of the elements however an opportunity for improvement exists due to minor deficiencies identified</p> <p>[as defined by the ReturnToWorkSA Work health and safety standards for self-insured employers which includes the Performance Standards for Self-Insurers ("PSSI")]</p>
Performance Indicator	<p>A selected indicator of how effectively a process is operating against objectives. These indicators can be quantitative or qualitative and the choice is dependent on the type of element they are used to measure, as appropriate to the organisation.</p> <p>[as defined by the ReturnToWorkSA Work health and safety standards for self-insured employers which includes the Performance Standards for Self-Insurers ("PSSI")]</p>
Preventative Action	Proactive action taken before an incident occurs.
PSSI	The Performance Standards for Self-Insurers (PSSI) is contained within the ReturnToWorkSA Work health and safety standards for self-insured employers
Recognised Auditor Training	<p>An auditor training course covering the nationally recognised modules under BSB51607 provided by a Registered Training Organisation (RTO) or competency based training delivered by a competent person, that includes the following as a minimum:</p> <ul style="list-style-type: none"> <li>Setting the audit scope and objective</li> <li>Defining communication processes</li> <li>Development of audit plans, schedules and tools</li> <li>Collection and evaluation of evidence</li> <li>Reporting structure, reporting templates and</li> <li>Delivering audit findings</li> </ul> <p><i>This is in line with components of the Nationally Recognised Training</i></p>

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	<p><i>modules for (BSB51607) Diploma of Quality Auditing.</i></p> <p>The WHS audit mentee program run by the LGAWCS procedure validation team meets the competency based training requirement as stated above.</p>
Register (Hazard /Risk /Corrective Action)	<p>A record of hazards identified throughout an organisation, the level of risk associated with each hazard and the control measures in place to eliminate or manage the risks they present. Where gaps in control measures have been identified, the register records the corrective actions needed and the person responsible for implementing them. It also records the residual risk rating for each hazard on the register.</p>
WHS Management System ("WHSMS")	<p>An orderly arrangement of interdependent activities and related procedures that drives an organisation's WHS performance</p> <p>[as defined by the ReturnToWorkSA Work health and safety standards for self-insured employers which includes the Performance Standards for Self-Insurers ("PSSI")]</p>

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## 4. Procedure

### 4.1. Audit schedule

- 4.1.1. The WHS Coordinator will publish an annual audit schedule, which must reflect:
- The frequency of internal audits to be conducted;
  - The scope of each internal audit; and
  - The WHS auditor selected and assigned to each internal audit.
- 4.1.2. Audit frequency and scope will be determined by:
- The level of risk associated with the particular activity, process or WHS policy/procedure to be audited;
  - The results of previous audits and system measurement outcomes e.g. incident and hazard trends; and
  - The management team or LGAWCS direction.
- 4.1.3. The WHS Coordinator should make sure that audits conducted by external agencies or certification bodies are reflected in the audit schedule.
- 4.1.4. Injury management audits should be included on the schedule.
- 4.1.5. The number of WHS internal audits being undertaken should consider and be appropriate to the size and resources of the organisation and consider the WHS risk profile of the organisation.
- 4.1.6. The HSC and management team must be consulted on the content of the audit schedule prior to its implementation.
- 4.1.7. The audit schedule must be available on the District Council of Mount Remarkable intranet or otherwise made available to internal auditors, management, workers and other relevant stakeholders.

### 4.2. Unscheduled Audits

- 4.2.1. Unscheduled audits may be conducted at any time based on:
- The findings of inspections, reports or outcomes of accident/incident investigations;
  - Operational changes;
  - External advice;
  - Management team or LGAWCS direction; or
  - Any other activity that may identify non-conformance.
- 4.2.2. Unscheduled audits should be recorded on the audit schedule as soon as they are planned.

### 4.3. Selection of auditors

- 4.3.1. The WHS Coordinator must select and authorise an internal auditor for each scheduled internal audit. Minimum standards for internal auditor selection include:
- Successful completion of recognised auditor training (as defined). If an internal auditor cannot demonstrate completion of this training, the audit must be conducted under the oversight of an auditor who has fulfilled the stated training requirements. This enables workers who have relevant knowledge and experience of the WHS requirements associated with the process or activity being audited to be utilised as internal auditors.

Those undertaking internal audits should be able to demonstrate:

- Training in the District Council of Mount Remarkable WHS Internal Audit Procedure, and
- Knowledge of the procedure being audited and associated WHS requirements, and
- Independence from the activity or process being audited.

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4.3.2. Any external auditor engaged by District Council of Mount Remarkable must demonstrate a relevant audit qualification from a RTO prior to engagement.

4.3.3. If more than one auditor is involved in an internal audit, the WHS Coordinator must appoint a lead auditor.

#### 4.4. Pre-audit activities

4.4.1. The WHS Coordinator must notify the internal auditor of scheduled audits in advance of the audit commencement date.

4.4.2. The WHS Coordinator in consultation with the internal auditor(s), must develop audit tools relevant to the scope of the selected audit.

The audit tools must include measures of compliance and should fully test the adequacy and effectiveness of any WHS procedure being audited.

4.4.3. The WHS Coordinator will agree the reporting, conflict resolution and corrective action process with management.

4.4.4. Prior to the audit commencing, the internal auditor(s) should:

- a) Collate and review information pertinent to the WHS procedure being audited, which may include policies, procedures, work instructions, legislative requirements relevant to the particular audit topic, previous audit findings or reports, internal performance information in relation to the aspect being audited (e.g. incident statistics, surveys or monitoring data, etc.), external information such as regulator fact sheets, manufacturer information and industry statistics;
- b) Prepare an audit plan;
- c) Determine audit methodology having regard to the scope of the audit and the evidence sample;
- d) Identify workers and/or other relevant stakeholders to be interviewed during the audit;
- e) Confirm the audit scope, plan and selected auditees with the relevant department manager or supervisor; and
- f) Confirm the agreed reporting, conflict resolution and corrective action process with Senior Management Team

#### 4.5. Conduct the audit

4.5.1. An opening meeting should be held by the internal auditor(s) to reinforce the scope of the audit. The meeting may be conducted with the manager or supervisor of the area, the relevant HSR (if any), workers and other relevant stakeholders.

4.5.2. Using the audit tools, the internal auditor(s) must collect information by appropriate sampling to determine whether requirements have been met.

- a) The sample size must be relevant to the nature of the WHS procedure being audited.
- b) Methods to collect information include conducting interviews, observation of activities and the review of documents and records.
- c) Only information that is verifiable may be recorded as audit evidence.

4.5.3. Using the audit tools, the internal auditor(s) must:

- a) Record information and evidence that demonstrates findings for each element on the audit checklist; and
- b) Determine the conformance level for each element by indicating conformance, non-conformance or an observation.

4.5.4. A finding of non-applicable (N/A) may be entered where, in the opinion of the auditor, it is not possible to assess the audit element or it is not relevant. If an element is applicable but cannot be assessed, reasons for this must be noted on the audit tool.

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- 4.5.5. If audit evidence exists but has not or cannot be made available at the time of the audit, a non-conformance rating should be applied.
- 4.5.6. When the audit has been completed, a closing meeting of the audit team should be held to present audit findings. Non-conformances and recommendations should be discussed and diverging opinions resolved in line with the agreed processes.
- 4.6. Audit report
- 4.6.1. The auditor must document the findings and recommendations from the audit on an internal audit report as soon as is reasonably practicable.
- 4.6.2. The audit report must be forwarded to the WHS Coordinator for review, incorporation of further information, if required, and approval.
- 4.6.3. The WHS Coordinator must release the approved audit report in draft to the department manager of the area as soon as is reasonably practicable.
- a) The department manager should discuss any factual errors or issues with content which require the report to be amended with the auditor.
- b) Once corrections have been made, a final report will be issued.
- 4.6.4. The WHS Coordinator must ensure that completed audit checklists and reports are retained in Synergy in line with the current version of GDS20.
- 4.7. Corrective or preventative action
- 4.7.1. On receipt of the final audit report, the department manager must review the audit findings and the recommendations during department meetings and/or with the HSR, relevant workers or other relevant stakeholders.
- 4.7.2. The department manager, in consultation with the HSR, workers or other relevant stakeholders, (in accordance with the Communication and Consultation Procedure) must identify proposed corrective or preventative actions required when an audit report has identified non-conformances. Corrective actions should, where relevant, address the root cause of system failures and other contributing factors.
- 4.7.3. The WHS Coordinator in consultation with the department manager, must forward the audit findings and proposed corrective or preventative actions to the HSC and management team for review, feedback and approval.
- 4.7.4. Once approved, the WHS Coordinator must log the recommended corrective and/or preventative actions onto the corrective action or corrective and preventative action register (CAR/CAPA).
- 4.7.5. Corrective and preventative actions must be prioritised, be allocated to a person responsible for their implementation, have an agreed completion date based on the risk profile and be monitored for completion during department meetings.
- 4.7.6. Corrective or preventative actions may require a subsequent audit or specific follow up to make sure the actions have been effective. The WHS Coordinator should manage this process.
- 4.7.7. If strategic changes are required as a result of internal audit findings, consultation must occur in accordance with the Communication and Consultation Procedure and approved actions included in the Strategic WHS plan
- 4.8. Review of corrective or preventative actions
- 4.8.1. The WHS Coordinator must monitor the Corrective Action Register and provide a quarterly report to the HSC and management team that includes the status of corrective and preventative actions, any trends in audit findings and other relevant information.
- 4.8.2. The management team must direct action when corrective or preventative actions have not been completed within timeframes allocated or when issues with implementation of actions occur.
- 4.8.3. Results of internal audit reviews may result in preventative and/or corrective actions being implemented, which may include revision of this document.

4.8.4. The WHS Coordinator must report on the outcomes of such reviews to the HSC and management team.

## 5. Training

- 5.1. Managers, supervisors and the HSC should be trained in the requirements of the WHS Internal Audit Procedure and associated processes e.g. conflict resolution.
- 5.2. The WHS Coordinator and WHS internal auditors should fulfil the training requirements for auditors as outlined in section 4.3 above.

## 6. Records

The following records must be maintained:

- 6.1. Internal audit schedule
- 6.2. Internal auditor training / qualifications
- 6.3. Internal audit plans, reports & tools and supporting documentation
- 6.4. Corrective actions or corrective and preventative actions register (CAR/CAPA)
- 6.5. Minutes of meetings (e.g. departmental, HSC, management etc.) where audits have been discussed
- 6.6. Consultation records

All records must be managed in line with the current version of GDS20.



## 7. Responsibilities

### 7.1. The District Council of Mount Remarkable Management Team is accountable for:

- 7.1.1. Approving budgeted expenditure for the development, implementation, review and continuous improvement of the internal audit process;
- 7.1.2. Allocating adequate human resources to the implementation and maintenance of the internal audit program;
- 7.1.3. Analysing and evaluating internal audit findings and approving preventative and corrective actions;
- 7.1.4. Checking that preventative and corrective actions have been closed out and their effectiveness is monitored;
- 7.1.5. Monitoring the maintenance of the strategic WHS plan, including any changes that are made (if required) to incorporate internal audit findings;
- 7.1.6. Reviewing internal audit findings during management review and planning processes;
- 7.1.7. Directing required WHSMS action; and
- 7.1.8. Checking that the requirements of the PSSI are met.

### 7.2. Managers and supervisors are accountable for:

- 7.2.1. Participating in internal audits and conflict resolution processes, as required;
- 7.2.2. Communicating and consulting on internal audit findings and recommendations with workers;
- 7.2.3. Checking that corrective and/or preventative actions address the root cause and contributing factors of any non-conformance, are prioritised, have been allocated to a person responsible for their implementation, are implemented within the defined timeframes and are closed out when completed;
- 7.2.4. Monitoring the effectiveness of implemented corrective and/or preventative actions, in accordance with the WHS CAPA Procedure; and
- 7.2.5. Providing data related to department WHS performance, as required.

### 7.3. The WHS Coordinator is accountable for:

- 7.3.1. Developing, maintaining and communicating the internal audit schedule;
- 7.3.2. Selecting competent persons to act as auditors for WHS internal audits;
- 7.3.3. Developing and agreeing processes with management for reporting, conflict resolution and corrective actions;
- 7.3.4. Forwarding internal audit findings and proposed corrective or preventative actions to the WHS committee and management team for review and approval;
- 7.3.5. Maintaining the CAR/CAPA;
- 7.3.6. Scheduling subsequent audits or specific follow up to monitor effectiveness of planned actions;
- 7.3.7. Providing quarterly reports to the HSC and management team that includes the status of corrective and preventative actions, any trends in internal audit findings and other relevant information;
- 7.3.8. Reporting on the outcomes of WHS internal audits to the HSC and management team; and
- 7.3.9. Undertaking any action as directed by the management team.

**7.4. WHS internal auditors are responsible for:**


- 7.4.1. Collating and reviewing information pertinent to the audit before the audit commences;
- 7.4.2. Determining the audit methodology having regard to the scope and parameters of the audit;
- 7.4.3. Developing internal audit tools, documentation and processes for the internal audit in line with the WHS Internal Audit Procedure, the audit schedule and identified procedures for audit;
- 7.4.4. Confirming the audit scope, parameters, timetable, selected participants and locations with the relevant auditee;
- 7.4.5. Identifying any required interviews and observations of activities or things and scheduling these with the auditee before the audit commences;
- 7.4.6. Conducting WHS internal audits in a professional manner and adhering to the following principles:
  - a) Evidence-based approach – audit evidence will be verifiable and based on an appropriate sample
  - b) Integrity – auditors will perform their work with honesty and diligence and report truthfully and accurately
  - c) Confidentiality of information will be maintained
  - d) Auditors will comply with any relevant WHS provision required during the audit;
- 7.4.7. Conducting opening and close out meetings where required;
- 7.4.8. Completing the audit in line with the agreed scope, parameters, timeframes and organisational documentation requirements;
- 7.4.9. Providing draft audit reports to the WHS Coordinator for review, before release to the auditee; and
- 7.4.10. Reviewing and resolving any issues with the auditee (in line with the agreed processes), where possible, and reporting any issues that cannot be harmoniously resolved to the Senior Management Team

**7.5. Workers and/or other relevant stakeholders are accountable for:**

- 7.5.1. Participating in internal audit activities, as required;
- 7.5.2. Participating in consultation activities related to internal audit findings and the identification of corrective or preventative actions; and
- 7.5.3. Undertaking actions within the scope of their responsibility to make sure corrective or preventative actions are implemented.

**7.6. The HSC is accountable for:**

- 7.6.1. Facilitating co-operation between parties in matters relating to internal audits;
- 7.6.2. Reviewing internal audit findings and providing feedback to department managers and the management team, as required; and
- 7.6.3. Assisting in monitoring the effectiveness of corrective and preventative actions.

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## 8. Review

- 8.1. This WHS Internal Audit Procedure must be reviewed by the District Council of Mount Remarkable in consultation with workers or their representatives every five years or more frequently if legislation or organisational needs change. This may include a review of:
- 8.1.1. Feedback from managers, workers, HSRs, HSC and/or other relevant stakeholders;
  - 8.1.2. Legislative compliance;
  - 8.1.3. PSSI;
  - 8.1.4. LGAWCS guidance;
  - 8.1.5. Internal or external audit findings; and
  - 8.1.6. Any other relevant information.
- 8.2. Results of internal audit reviews may result in preventative and/or corrective actions being implemented, which may include revision of this document.
- 8.3. The WHS Coordinator should report on the outcomes of such reviews to the HSC and management team.
- 8.4. The outcomes of the review process may identify the objectives, targets and performance indicators for the internal audit process for the next period.

## 9. References

[Work Health and Safety Act 2012](#)

[Work Health and Safety Regulations 2012](#)

[General Disposal Schedule 20 for Local Government](#) (“GDS20”)

[ReturnToWorkSA Work Health and Safety Standards for self-insured employers](#)

[ReturnToWorkSA Self-insured workplace health and safety evaluation guidelines](#)

AS/NZSISO19011 – Guidelines for auditing management systems

[Code of Practice: How to Manage Work Health and Safety Risks Dec 2011](#)

## 10. Related documents

Planning and Program Development Procedure

Corrective & Preventative Action Procedure

Communication & Consultation Procedure

Hazard Management Procedure

(Hazard/risk/CAR/CAPA) Register

Internal audit schedules, plans, tools, reports and supporting documentation

Strategic WHS Plan



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Document History:	Version No:	Issue Date:	Description of Change:
	1.0	Nov 2009	New Document, November 2009
	2.0	31/05/13	Terminology changes to reflect 2012 WHS act, Regulations and Codes of Practice. Examples of changes include; OHS to WHS and employee to worker where appropriate
	LGAWCS 3.0 = V01.02	15/12//2016	References to WHS Committee (WHSC) amended to Health and Safety Committee (HSC) for consistency with WHS Act and Codes of Practice; removal of references to Workcover & IM; review requirements amended to be consistent with other OS documents; language & formatting
	LGAWCS 4.0 = V01.03	18/10/2018	Updated logo, header and footer and hyperlinks; use of checklist changed to tools in document, CAPA added to CAR in document, WHS committee replaced with HSC in document, reworded the overview, added reference to procedure validation and Note in 1; changed core component to align better with RTWSA guidelines 2; definitions 3 updated to align to PSSI, other OS procedures, ISO19011 and 2012 WHS Regulations; 4.1.2.b)added system measurement outcomes in line with PSSI sub-element 5.3.2; added accountability to 4.1.3; added new quantification of audit factors 4.1.5; added audit mentee program to 4.3.10; reworded information relation to selection of auditors in 4.3; added 4.4.3 agree the reporting, conflict resolution and corrective action process with management; added WHS procedure into 4.4.4b) and internal performance information and evidence example in d); g) added confirm the reporting, conflict resolution and corrective action process with the nominated person; 4.5.2 a)added in relation to sample size. Note re conformance definitions 4.5.3b); 4.5.6added in line with agreed processes; added a) and b) in 4.6.3; requirement for corrective active to address root cause and contributing factors in 4.7.2; added accountability in 4.7.5; changed managers and supervisors accountabilities to match procedure content in 5.1 added and associated processes 6.3 changed checklists to tools and added supporting documentation; 7.2 manager/supervisor accountabilities updated to reflect the procedure; 7.3 changed the Nominated person's accountabilities to match procedural requirements in 7.4 internal auditor responsibilities updated to reflect procedure and process flow. Sec 7. Note provided in relation to nominated person. 8 Review timeframe changed to 36 months. 9 references updated 10 Additional and changed related documents. Legal review; other relevant stakeholders included with worker responsibilities, minor grammatical changes.

SIGNED .....

Chief Executive Officer

Date .....

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Chairperson, Health Safety Committee

Date .....