

Checklist for Internal Audit Baseline Review

Objective

Procedures to check and correct activities are a crucial part of every management system – also within the Integrated Management System.

One of the minimum requirements is the yearly Internal Audit conducted by the coordinator or coordination team and an Internal Auditor. This Internal Auditor needs to be independent from the coordination team and should be a person from another strategic department, a (neighbouring) municipality or an external consultant or verifier. Of overall importance is that the auditor or auditing team have a solid foundation in the 'expert knowledge' necessary to conduct integrated management and sustainability aspects.

The internal audit emphasises:

- determining whether the direct and indirect environmental /sustainability issues and their evaluation are up to date
- determining whether the Strategic Programme is up to date
- comparing present status and realisation/implementation of the Action Plan(s)
- comparing present status and progress towards resp. achievement of environmental /sustainability targets
- checking whether the laws and regulations of relevance to environment /sustainable development have been updated and are being followed through
- checking the management system functions (organisation, documentation, internal and external communication, monitoring and reporting)
- checking update, adherence to and implementation of the training plan for employees

The following checklist emphasises on the first Internal Audit and includes also questions related to the implementation of the integrated management system, not relevant after the realisation of the first cycle.

	Aspects which should be fulfilled	Status Internal Audit
1	Baseline Review contains overview regarding departments and roles/responsibilities with relevance to sustainability.	<input type="checkbox"/> yes <input type="checkbox"/> no <input type="checkbox"/> pending Remarks:
1a	All departments of the local government have been informed and involved.	<input type="checkbox"/> yes <input type="checkbox"/> no <input type="checkbox"/> pending Remarks:
2	Documents/programmes/strategies/plans currently in use in the City relevant for the purpose of the Baseline Review have been identified, reviewed and listed.	<input type="checkbox"/> yes <input type="checkbox"/> no <input type="checkbox"/> pending Remarks:
3	Relevant management instruments and systems in use and programmes/Action Plans have been identified reviewed and listed.	<input type="checkbox"/> yes <input type="checkbox"/> no <input type="checkbox"/> pending Remarks:
4	Baseline Review covers all relevant (significant) environmental or sustainability aspects.	<input type="checkbox"/> yes <input type="checkbox"/> no <input type="checkbox"/> pending Remarks:
5	Baseline Review describes the selection of "significant" aspects in a transparent and comprehensive way.	<input type="checkbox"/> yes <input type="checkbox"/> no <input type="checkbox"/> pending Remarks:
6	Baseline Review presents clear distinction between direct and indirect environmental/sustainability aspect	<input type="checkbox"/> yes <input type="checkbox"/> no <input type="checkbox"/> pending Remarks:
7	Baseline Review describes the scope of the integrated management system (ideal: all components of the whole urban area with Aalborg Commitments being the conceptual framework).	<input type="checkbox"/> yes <input type="checkbox"/> no <input type="checkbox"/> pending Remarks:
8	Baseline Review includes analysis of legal compliance regarding environmental/sustainability aspects: - Relevant laws - Structure to guarantee up date and access to whole staff involved	<input type="checkbox"/> yes <input type="checkbox"/> no <input type="checkbox"/> pending Remarks:
9	Baseline Review makes use of significant indicators to describe the current situation.	<input type="checkbox"/> yes <input type="checkbox"/> no <input type="checkbox"/> pending Remarks:

	Aspects which should be fulfilled	Status Internal Audit
10	Baseline Review documents gaps with regard to data and indicators (using Aalborg Commitments as a framework).	<input type="checkbox"/> yes <input type="checkbox"/> no <input type="checkbox"/> pending Remarks:
11	'State of Sustainability' for different aspects/issues has been assessed objectively and transparently, in particular with regard to: <ul style="list-style-type: none"> • legal compliance • comparison to standards/to similar local governments/to the region • potential for improvement • priority areas of city development 	<input type="checkbox"/> yes <input type="checkbox"/> no <input type="checkbox"/> pending Remarks:
12	Priority setting for developing the Strategic Programme considers the results of the Baseline Review.	<input type="checkbox"/> yes <input type="checkbox"/> no <input type="checkbox"/> pending Remarks:
13	Baseline Review 'maps' relevant stakeholders.	<input type="checkbox"/> yes <input type="checkbox"/> no <input type="checkbox"/> pending Remarks:
14	Consultation of external stakeholders regarding the key issues is carried out.	<input type="checkbox"/> yes <input type="checkbox"/> no <input type="checkbox"/> pending Remarks:
15	All relevant stakeholders are informed regarding Baseline Review results (assessment of state of sustainability) and following process of target setting.	<input type="checkbox"/> yes <input type="checkbox"/> no <input type="checkbox"/> pending Remarks:
16	Procedure to update Baseline Review according to Internal Audit results and new information has been established (Check with Organisational Set Up and reporting).	<input type="checkbox"/> yes <input type="checkbox"/> no <input type="checkbox"/> pending Remarks:

Managing Urban Europe-25

Internal Audit Report Baseline Review

Overall evaluation:
Strengths:
Weaknesses:
Recommendations for improvement