

Checklist for Internal Audit Target Setting

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	Establishment of a clear vision (Environmental Policy) of the local sustainable development	<input type="checkbox"/> yes <input type="checkbox"/> no <input type="checkbox"/> pending Remarks:
2	Clear priority setting based on the results of the Baseline review	<input type="checkbox"/> yes <input type="checkbox"/> no <input type="checkbox"/> pending Remarks:
3	Establishment of the Strategic Programme (10-15 years perspective)	<input type="checkbox"/> yes <input type="checkbox"/> no <input type="checkbox"/> pending Remarks:
4	Strategic Programme structured according to sustainability aspects selected	<input type="checkbox"/> yes <input type="checkbox"/> no <input type="checkbox"/> pending Remarks:
5	Strategic Programme includes quantified long and medium-term targets (target year)	<input type="checkbox"/> yes <input type="checkbox"/> no <input type="checkbox"/> pending Remarks:
6	Targets of the Strategic Programme are set in a participatory process including all relevant stakeholder	<input type="checkbox"/> yes <input type="checkbox"/> no <input type="checkbox"/> pending Remarks
7	Targets of Strategic Programme are supported by meaningful key data and indicators	<input type="checkbox"/> yes <input type="checkbox"/> no <input type="checkbox"/> pending
8	Key data and indicators of Strategic Programme are available on a long term basis.	<input type="checkbox"/> yes <input type="checkbox"/> no <input type="checkbox"/> pending Remarks
8a	Lacking key data /indicator will be collected in the future (= measure in the corresponding Action Plan)	<input type="checkbox"/> yes <input type="checkbox"/> no <input type="checkbox"/> pending Remarks

	Aspects which should be fulfilled	Status Internal Audit
9	Strategic Programme comprises reference values (base year)	<input type="checkbox"/> yes <input type="checkbox"/> no <input type="checkbox"/> pending Remarks:
10	Action Plan or Action Plans for all priority aspects with measurable aims, concrete measures and assigned responsibilities established (1-3 years perspective).	<input type="checkbox"/> yes <input type="checkbox"/> no <input type="checkbox"/> pending Remarks:
10a	Action plan comprises allocation of roles & responsibilities for implementation	<input type="checkbox"/> yes <input type="checkbox"/> no <input type="checkbox"/> pending Remarks:
11	All relevant stakeholders informed about the ongoing consultation processes to develop the Strategic Programme and Action Plan (s)	<input type="checkbox"/> yes <input type="checkbox"/> no <input type="checkbox"/> pending Remarks:
12	Public information and consultation on the development of the Strategic Programme and Action Plan (s) carried out	<input type="checkbox"/> yes <input type="checkbox"/> no <input type="checkbox"/> pending Remarks:
13	Strategic Programme and Action Plan approved (s) by formal Council Decision	<input type="checkbox"/> yes <input type="checkbox"/> no <input type="checkbox"/> pending Remarks:
14	Public informed about the Strategic Programme and Action Plan(s) to the public (Check with Organisational Set Up and Communication)	<input type="checkbox"/> yes <input type="checkbox"/> no <input type="checkbox"/> pending Remarks:
15	Current situation of the realisation of measures of Action Plans is regularly and timely checked (See Checklist on Monitoring)	<input type="checkbox"/> yes <input type="checkbox"/> no <input type="checkbox"/> pending Remarks:
16	Impact of measures of Action Plans is regularly checked and compared with target (See Checklist on Monitoring)	<input type="checkbox"/> yes <input type="checkbox"/> no <input type="checkbox"/> pending Remarks:
17	Realization of measures and analysis of impact reported to Mayor, departments and stakeholder involved (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 Strategic Programme

Overall evaluation:

Strengths:

Weaknesses:

Recommendations for improvement