

For example, when you audit the EMS Document Control process, you compare the Document Control system requirements (as written in the Standard and in EMS procedures) with the activities of the people tasked with creating, issuing, and updating the EMS documents. You are also, indirectly and sometimes directly, checking to be sure that those people are familiar with the EMS requirements.

As an auditor, your job is to point out any differences you may spot between EMS Requirements and EMS activities. These differences – which can be thought of as deficiencies or noncompliances – can be one of the following:

- *Gaps.* A gap is where a written instructional document (the Standard, procedure, etc.) requires that something be done, and you find in your audit that it is never, ever done.
- *Lapses.* A lapse is where a written instructional document requires that something be done, and you find in your audit that it is often done but *sometimes not done.*

When auditing, focus strictly on comparing a) what is written, with b) what is actually occurring. It is not your job to analyze the EMS controls or pass judgment on them. You need not compare them with processes you've encountered in the past. You must refrain from rendering opinion on their value or worthiness or efficiency. Quite simply, your opinion about the process itself is irrelevant. In the scenario mentioned above, you may feel that the Document Control process is not very good. You may in fact think their system is pretty bad. But as auditors we are not in the opinion business. We are in the facts business. Stick with facts.

**Do Not Ever**  
Interject your personal beliefs, preferences, or methods of doing things on an auditee's processes.

### Traits of an effective internal auditor

An effective internal auditor develops a set of traits or qualities. (These are listed in ISO 19001, the guidance standard, incidentally.)

Decisive: Able to draw conclusions and make definitive decisions
Diplomatic: Can tell another to "go to hell" in a way that makes the other person look forward to the trip
Ethical: Follows the rules; behaves in an honest and forthright manner
Observant: Takes the time and makes the effort to see what is really going on