



PAS 99 Internal Audit Checklist

4.3	Planning		
4.3.1	Identification and evaluation of aspects, impacts and risks		
	<p>Has your organization established, implemented and maintained procedure(s):</p> <p>a) To identify the aspects of its activities, products and services relevant to the scope of the management system?</p> <p>b) To evaluate the risks to the organization by determining and recording those aspects that have or can have a significant impact (i.e. significant aspects)?</p> <p>How does the organization ensure that the significant aspects are considered when establishing, implementing and maintaining its management system?</p>		
4.3.2	Identification of legal and other requirements		
	<p>Has your organization established, implemented and maintained procedure(s) to identify the legal and other requirements relating to its activities, products and services that are relevant to the scope of the management system?</p> <p>Are legal and other requirements taken into account when establishing, implementing and maintaining the management system?</p>		
4.3.3	Contingency planning		
	<p>Has your organization established, documented and maintained procedure(s) for identifying and responding to any unplanned event, potential emergency or disaster?</p> <p>Does the procedure(s) seek to prevent or mitigate the consequences of any such occurrence and consider the continuity of the business operations?</p>		
4.3.4	Objectives		