

Date: December 22, 2008  
Subject: EHS Auditor Competency Framework

Dear fellow auditors,

Over the last year, a group of representatives from the Auditing Roundtable (AR), the Board of Environmental Auditors Certifications (BEAC), and The Institute of Internal Auditors (IIA) have met to develop an initial framework for EHS auditor competencies. Attached is the result of this effort which contains competencies, definitions, and levels of performance expected for various key roles in EHS auditing.

This project is part of the trilateral agreement of the three organizations joining together to help improve the resource information available for EHS auditors. The overall purpose of the project has been to develop a set of Foundational, Functional, and Technical Competencies which cover the EHS audit scope. This framework is intended to assist those planning for, hiring, evaluating, and developing EHS auditors.

The trilateral group supports the usage of these competencies and intends to further use them in developing training courses and materials to supplement these skills and aid in the continued development of EHS auditors. Several courses have already been identified and some are already available through the AR. Linkage of these competencies to skills tested in the BEAC examination process is also anticipated although no formal adoption has been made at this time. We recognize that this is a journey and intend to keep the matrix refreshed over time as new requirements occur and skills change.

Copies of these documents have been posted to the three organizations' website as a resource document for use. This information is non-binding guidance and intended to provide useful information when planning or evaluating an EHS audit activity. We intend to continue to periodically update this information and invite your feedback, inputs, and questions regarding this project. For further information please write to Wendy Acha at [wendy.acha@theiia.org](mailto:wendy.acha@theiia.org).

We sincerely expect you will find this information helpful.

For the Auditing Roundtable



Robert Bray  
President

For BEAC



Jerrold D. Atlas  
Chair

For The Institute of Internal Auditors



David A. Richards  
President

# EHS Auditing Competency Framework

## Definitions of Competencies

### **Foundational Competencies:** those general skills applicable to all auditors

- 1. Ethics**  
Conforms to established professional Codes of Ethics which describes integrity, objectivity, confidentiality, and competency standards.
- 2. Objectivity**  
Demonstrates an impartial, unbiased mental attitude free of conflicts of interest; makes a balanced assessment of the relevant circumstances and is not unduly influenced by their own interests or by others in forming judgments.
- 3. Reasoning**  
Makes timely and sound decisions after appropriate evaluation of input or information.
- 4. Interpersonal**  
Establishes and maintains positive working relationships with a diverse group of contacts Works effectively as a team member during the audit process. Recognizes and considers input from all audit program stakeholders
- 5. Analyzing**  
Seeks relevant, reliable and competent information for use in problem solving and decision making. Uses sound logic to develop alternative solutions and recommendations.
- 6. Communication**  
Gets ideas across in a style that is clear, concise, fluent and to-the-point, takes audience needs into consideration in oral, written and presentation communications.
- 7. Diligence**  
Exercises prudence and caution during the conduct of the assignment such that a reasonable person would conclude that steps taken and resulting conclusion were arrived at in a logical manner using all relevant information available.
- 8. Adaptability**  
Demonstrates the ability to use or consider nontraditional methods; makes changes in response to demands and circumstances.
- 9. Intuition**  
Makes judgment in the absence of complete factual information using perspectives from past experiences and observations.

## **Functional Competencies: those general skills applicable to all EHS auditors to perform EHS audits**

### **10. Information Technology**

Adapts to technology to complete work objectives; uses new techniques and/or technologies as a routine part of work assignments; has firm grasp of how to use EHS regulatory and functional databases and systems.

### **11. Interviewing**

Plans, conducts, and documents results of discussions with individuals in such a manner as to enable audit objectives to be met; ability to determine accuracy of information from interviewees and potential indicators of further follow-up action. Skilled in obtaining relevant, reliable and useful information from individuals at all levels in the auditee organization,

### **12. Coaching/Mentoring**

Provides constructive feedback to audit project team members; ability to identify skill needs and methods for performance improvement; assists with handling performance issues. Provides environment to maximize auditor proficiency.

### **13. Conflict Resolution**

Recognizes the potential and actual sources of personnel conflict from audit program stakeholders. Achieves results through diplomatic handling of disagreements and potential conflict; works effectively and cooperates with other individuals and departments to resolve conflicts.

### **14. Observation**

Draws on past experience to obtain visual facts on conditions as they exist and makes comparisons of actual vs. recorded information; compares reality to standards, policies, or procedures to derive opinion on compliance.

### **15. Supervision**

Plans, organizes, directs, monitors, and evaluates the work of others assigned to audit projects.

### **16. Writing Literacy**

Prepares reports and presentations that are clear, concise, and based on evidence presented.

### **17. Time Management**

Monitors progress against objectives; completes duties in timely, complete, and effective manner.

### **18. Working Papers**

Documents work procedures, situations observed while performing audit steps, issues identified, assessment against standards, support for opinions, and resolutions/recommendations for action.

### **19. Legal Protections**

Applies legal privileges and demonstrates how to maintain legal protection of communications and information identified as part of the audit process.

**Technical Competencies:** those unique skills applicable to EHS auditors depending on the scope of the work needed to address EHS audit subject areas

**Technical Competencies applicable to all assignments:**

**20. Internal Management Controls**

Applies knowledge of data and information management processes and practices employed by organizations to assure that reliable and useful information is available for prevention and detection of non compliance with EHS laws, regulations and related requirements.

**21. Probability and Statistical Knowledge**

Applies knowledge of the basic concepts of probability and statistics including mean, median, confidence level and standard deviation as it relates to representative sampling and how quantitative limits are established for pollutant and chemical exposure levels and limits in the environment and the workplace.

**22. Risk Assessment**

Evaluates the probability of undesirable out comes and consequences considering facility assets, environmental impacts and health and safety exposures through awareness of concepts related to severity of exposure or impacts and probability of occurrence.

**23. Security Standards and Legislative/Regulatory Applicability**

Assesses the applicability and compliance of security standards, laws and regulations using basic knowledge of regulatory jurisdiction, enforcement of laws and ability to determine applicability of security standards, laws, and regulations to typical worker activities and work place environments.

**24. Social Responsibility/Sustainability**

Assesses the applicability and compliance of corporate social responsibility philosophy and expectations to company work practices and to social and community development at audited facilities.

**Technical Competencies applicable to specific assignments:**

**25. Chemical Pollutant Health Hazards**

Evaluates processes using knowledge of the fundamental principles of how hazardous and toxic chemicals are required to be managed and how they are regulated by Federal and state agencies.

**26. Environmental Media Knowledge**

Applies knowledge of major Federal environmental laws and associated regulations that regulate the environment to assure compliance.

**27. Environmental Legislative/Regulatory Applicability**

Assesses the applicability and compliance to environmental laws and regulations to a particular process or operation at audited facilities.

**28. Health and Safety Knowledge**

Applies knowledge of major safety and health regulatory programs that address the identification of workplace hazards and exposures and the engineering and administrative controls required to manage the health and safety impacts on employees.

**29. Health& Safety Legislative/Regulatory Applicability**

Assesses the applicability and compliance of health and safety laws and regulations to particular worker activities or operations at audited facilities.

**30. Process Operations and Related Pollution Control Technologies**

Evaluates what environmental impacts and compliance issues result from typical process operations and understanding the generic pollution control technologies to control the impacts.

<b>EHS Auditing Competency Framework -- Functional Competencies</b>						
	<b>Ratings:</b>					
	<b>MUST HAVE</b>	4				
	<b>SHOULD HAVE</b>	3				
	<b>PREFERABLE TO HAVE</b>	2				
	<b>NOT NECESSARY TO HAVE</b>	1				
	<b><u>Competencies</u></b>	<b>Audit Program Manager</b>	<b>Audit Team Leader</b>	<b>Auditor</b>	<b>Subject Matter Auditor</b>	<b>Guest Auditor</b>
<b>10</b>	<b>Information Technology</b>	4	4	3	2	2
	Adapts to technology quickly to complete work objectives; confidently uses new techniques and/or technologies as a routine part of work assignments; has firm grasp of how to use core computer programs	Awareness of technology for management of all elements of the audit program.	Application of EHS computer based systems to support the audit process	Awareness of how to access EHS information to conduct audits	Ability to access information and use computer to support subject matter	General awareness of the available EHS audit information systems
<b>11</b>	<b>Interviewing</b>	3	4	4	3	2
	Plans, conducts, and documents results of discussions with individuals in such a manner as to enable audit objectives to be met; uses observation skills to determine accuracy of communications and potential indicators of further follow-up action	Skilled in obtaining required information from all audit program stakeholders	Knows how to obtain reliable and useful information from facility staff to support audit findings	Knows how to obtain reliable and useful information from facility staff to support audit findings	Ability to ask relevant questions to support subject matter of interest	Understands the basic skills in the proper ways to ask questions to support the audit process

<b>12</b>	<b>Coaching/Mentoring</b>	4	4	3	2	2
	Provides constructive feedback to audit project team members; utilizes development plans to identify skill needs and methods for performance improvement; assists with handling performance issues.	Skilled in evaluating and improving auditor performance	Understands and routinely deploys performance evaluation and performance techniques	Awareness of performance evaluation and improvement techniques	Ability to provide constructive performance evaluation feedback	Ability to provide constructive performance evaluation feedback
<b>13</b>	<b>Conflict Resolution</b>	4	4	3	2	2
	Achieves results through diplomatic handling of disagreements and potential conflict; works effectively and cooperates with other individuals, departments and organizations to produce desired results; contributes to objectives.	Skilled in identifying, preventing, and resolving conflict in audit processes	Skilled in identifying, preventing, and resolving conflict in audit processes	Awareness of common conflict situations in audits and the need for strong teamwork to accomplish audit objectives	Understands the importance of effectively managing conflict in audit engagements	Understands the importance of effectively managing conflict in audit engagements
<b>14</b>	<b>Observation</b>	2	3	4	4	3
	Listens to understand views of others; conducts visual comparisons of actual vs. recorded information; compares reality to standards, policies, or procedures to derive opinion on compliance	Cognizant of the comparative processes necessary to derive compliance opinion	Has the necessary skills to support the final conclusions regarding audit information	Determines the state of compliance based on comparison of information	Determines the state of compliance in a specific subject using comparative techniques	Derive the state of compliance based on information comparison and other activities

<b>15</b>	<b>Supervision</b>	4	4	1	1	1
	Plans, organizes, directs, monitors, and evaluates the work of others assigned to audit projects.	Lead responsibility for the overall management of the audit program including directing the work of audit team leaders	Responsibility for the overall management of an individual audit including organizing and directing the work of auditors	Supervision is not a required skill for a sole practitioner	Supervision is not a required skill for a sole practitioner	Supervision is not a required skill for a sole practitioner
<b>16</b>	<b>Writing Literacy</b>	4	4	2	2	2
	Prepares reports and presentations that are clear, concise, and based on evidence presented.	Ability to present the overall program results and metrics to a senior level of management or audit client.	Ability to write an effective, accurate presentation and report based on the evidence generated during the audit	Ability to clearly express in writing audit observations, findings and conclusions	Ability to clearly express in writing audit observations, findings and conclusions	Ability to clearly express in writing audit observations, findings and conclusions
<b>17</b>	<b>Time Management</b>	3	4	2	2	2
	Monitors progress against objectives; completes duties in timely, complete, and effective manner	Monitors program implementation against goals	Ensures that pre, on-site, and post audit activities are conducted and completed in a timely manner	Ability to perform the tasks necessary to complete the assigned compliance verification activity	Ability to perform the tasks necessary to complete the assigned compliance verification activity	Ability to perform the tasks necessary to complete the assigned compliance verification activity

<b>18</b>	<b>Working Papers</b>	4	4	3	3	3
	Documents work procedures, situations observed while performing audit steps, issues identified, assessment against standards, support for opinions, and resolutions/recommendations for action	Ability to develop, implement and revise procedures as needed to ensure complete coverage of the audit process	Ability to coalesce working papers from audit team members effectively to substantiate observations and findings	Ability to clearly document in writing audit observations, findings and conclusions	Ability to clearly document in writing audit observations, findings and conclusions with emphasis on areas of technical expertise	Ability to clearly document in writing audit observations, findings and conclusions
<b>19</b>	<b>Legal Protections</b>	4	4	3	2	2
	Applies legal privileges and demonstrates how to maintain legal protection of communications and information identified as part of the audit process.	Ability to correctly interpret laws and regulations as to their intent and application in a variety of instances	Ability to effectively apply laws and regulations to audit findings; ability to assist the audit team with legal interpretations	Ability to understand regulatory requirements and apply them to observations and records reviewed	Ability to understand regulatory requirements and apply them to observations and records reviewed	Ability to understand regulatory requirements and apply them to observations and records reviewed

<b>EHS Auditing Competency Framework -- Foundational Competencies</b>						
	<b>Ratings:</b>					
	<b>MUST HAVE</b>	4				
	<b>SHOULD HAVE</b>	3				
	<b>PREFERABLE TO HAVE</b>	2				
	<b>NOT NECESSARY TO HAVE</b>	1				
	<b><u>Competencies</u></b>	<b>Audit Program Manager</b>	<b>Audit Team Leader</b>	<b>Auditor</b>	<b>Subject Matter Auditor</b>	<b>Guest Auditor</b>
	<b>1. Ethics</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>2</b>
	Conforms to established professional Codes of Ethics which describes integrity, objectivity, confidentiality, and competency standards.	Knowledge, Compliance, & annual validation	Knowledge, Compliance, & annual validation	Knowledge of Professional Ethics & Compliance	Knowledge of Professional Ethics & Compliance	Awareness of ethical standards for the audit dpt.
	<b>2. Objectivity</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>3</b>
	Demonstrates an impartial, unbiased mental attitude free of conflicts of interest; makes a balanced assessment of the relevant circumstances and is not unduly influenced by their own interests or by others in forming judgments.	Ability to report and defend objective positions	Ability to identify and resolve objectivity conflicts	Identification of objectivity potential conflicts	Performance in an objective manner	Understanding of objectivity requirements
	<b>3. Reasoning</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>3</b>	<b>2</b>
	Makes timely and sound decisions after appropriate evaluation of input or information	Ability to make timely and effective decisions impacting audit planning and issue resolution.	Ability to identify key organizational issues needing attention and ability to articulate & support positions	Ability to make audit process key decisions to keep project on target	Preparation of documents to support proposed key decision options	Ability to gather facts pertinent to decision-making

	<b>4. Interpersonal</b>	4	4	4	3	2
	Establishes and maintains relationships with a diverse group of contacts	Understands political environment of the organization and able to effectively communicate and gain support	Manages employees to perform at highest skill levels possible through motivation and team building efforts	Able to manage project teams into productive workforce to accomplish value added service to organization.	Networking capability within the organization to obtain information and awareness of issues.	Able to work with others and obtain information from various elements of the organization
	<b>5. Analyzing</b>	2	4	4	3	3
	Seeks relevant information for use in problem solving and decision making. Probes for facts and obtains data from multiple perspectives; uses sound logic to develop alternative solutions and recommendations	Able to review work performed to determine acceptability of analysis performed which supports conclusions.	Able to determine how analysis can be used to communicate issues to process owners and obtain support for corrective action needed.	Able to identify issues through process which enables factual evidence to be documented where issues exist	Perform basics of analysis of data via comparisons to policies, procedures, laws, regulations, and other functions	Ability to gather and display data such that analysis can be performed.
	<b>6. Communication</b>	4	4	3	3	3
	Gets ideas across in a style that is clear, fluent and to-the-point, keeps the attention of others, and takes audience needs into consideration in oral, written and presentation communications.	Highly skilled in all forms of communication and effective in gaining support to audit results.	Oral, written, and presentation skills are effective in coaching staff to maximize results	Good presentation and writing skills for audits.	Good oral communication skills with auditees and staff.	Good communication skills where needed based on assignment.
	<b>7. Diligence</b>	4	4	4	3	3

	Exercises prudence and caution during the conduct of the assignment such that a reasonable person would conclude that steps taken and resulting conclusion were arrived at in a logical manner using all relevant information available.	Willing to fight for what is right and stick to beliefs of what is high risk to the organization	Results oriented performance that demonstrates good review capabilities of audit work performed by others	Leads assignments in a way that enables audit plans to be completed as designed while being open to changes as needed	Follows instructions and completes work in a timely manner and according to overall plan.	Performs steps in audit process as assigned and is capable of completing work with minimum supervision
	<b>8. Adaptability</b>	4	4	4	3	3
	Demonstrates the ability to use or consider nontraditional methods; makes changes in response to demands and circumstances	Suggests audit involvement in evolving topics for the organization and markets audit function effectively within the organization.	Able to redirect work teams as needed when results are off track from objectives. Able to see new ways to approach routine subjects and new assignments	Thinks outside the box in designing audit approaches and review techniques	Suggests ways to improve work flows and is able to identify when approach taken is not working. Seeks advice where needed	Willing to change methods to adapt to the situation of the organization especially regarding work procedures.

	<b>9. Intuition</b>	4	4	4	3	3
	<p>Makes judgment in the absence of complete factual information using perspectives from past experiences and observations.</p>	<p>Introspective regarding trends identified through multiple audits and identifies areas for further audit work based on impact on the organization caused by events internal and external to the organization</p>	<p>Can utilize risk assessment tools to ensure right topics are being audited and approach to audits includes right objectives, techniques, and focus.</p>	<p>Sees what others may miss through application of knowledge, experience, and tools</p>	<p>Identifies potential areas for further audit work and potential issues.</p>	<p>Brings to the job an experience from other organizations or functions that can provide insights around topics audited.</p>

<b>EHS Auditing Competency Framework -- Technical Competencies</b>						
	<b>Ratings:</b>					
	<b>MUST HAVE</b>	4				
	<b>SHOULD HAVE</b>	3				
	<b>PREFERABLE TO HAVE</b>	2				
	<b>NOT NECESSARY TO HAVE</b>	1				
	<b><u>Competencies</u></b>	<b>Audit Program Manager</b>	<b>Audit Team Leader</b>	<b>Auditor</b>	<b>Subject Matter Auditor</b>	<b>Guest Auditor</b>
<b>Technical Competencies Applicable to all assignments</b>						
20	<b>Internal Management Controls</b>	<b>3</b>	<b>4</b>	<b>4</b>	<b>3</b>	<b>2</b>
	Applies knowledge of data and information management processes and practices employed by organizations to assure that reliable and useful information is available for prevention and detection of non compliance with EHS laws, regulations and related requirements.	General understanding of how lack of internal management controls contribute to compliance deficiencies.	Strong grasp of how to identify and evaluate underlying system causes of compliance deficiencies. Skilled in interview techniques to obtain information that enables root cause assessment of compliance findings	Strong grasp of how to identify and evaluate underlying system causes of compliance deficiencies. Skilled in interview techniques to obtain information that enables root cause assessment of compliance findings	General understanding of how lack of internal management controls contribute to compliance deficiencies.	General awareness of the basic types of internal management controls required to manage EHS compliance

21	<b>Probability and Statistical Concepts</b>	2	3	4	4	3
	<p>Applies knowledge of the basic concepts of probability and statistics including mean, median, confidence level and standard deviation as it relates to representative sampling and how quantitative limits are established for pollutant and chemical exposure levels and limits in the environment and the workplace.</p>	<p>A broad understanding of statistical approaches used and an ability to communicate the limitations and benefits using these audit techniques.</p>	<p>Possessing a working knowledge of statistical techniques used in auditing and an ability to understand and support conclusions derived from statistical audit review.</p>	<p>Ability to understand and appropriately utilize applicable statistical sampling techniques, statistical tests used to evaluate audit conditions and significance, and an ability to understand and review statistical information used during the audit entity's normal course of business (e.g., for environmental this might be the evaluation of analytical lab analysis and reports to determine if labs test results are statistically valid (QA/QC))</p>	<p>Through knowledge and understanding with statistical sampling techniques and potential statistical tests that are used by the audit entity or can be utilized by the audit team to evaluate audit items. An understand the benefits and pitfalls of each potential statistical approach used. Ability to communicate statistically derived information in layman's terms.</p>	<p>Ability to understand and appropriately utilize applicable statistical sampling techniques, statistical tests used to evaluate audit conditions and significance, statistical information used during the audit entities normal course of business (e.g., for environmental this might be the evaluation of analytical lab analysis and reports to determine if labs test results are statistically valid (QA/QC))</p>

22	<b>RISK ASSESSMENT</b>	4	4	3	3	2
	Evaluates the probability of undesirable out comes and consequences considering facility assets, environmental impacts and health and safety exposures through awareness of concepts related to severity of exposure or impacts and probability of occurrence.	Ability to understand and apply risk assessment techniques in the context of an EHS audit process.	Working knowledge of risk assessment techniques and the manner in which said techniques are utilized in an EHS audit process	Ability to understand and appropriately utilize applicable risk assessment techniques, evaluate the severity of exposure and probability of occurrence, and report results in accordance with established audit objectives.	In-depth knowledge of risk assessment techniques and the manner in which the techniques can be deployed in an EHS audit to produce a thorough evaluation of the probability of undesirable outcomes and consequences.	Ability to understand and apply basic risk assessment techniques in the context of an EHS audit process.

23	<b>SECURITY</b>	3	4	4	4	2
	Assesses the applicability and compliance of security standards, laws and regulations using basic knowledge of regulatory jurisdiction, enforcement of laws and ability to determine applicability of security standards, laws, and regulations to typical worker activities and work place environments.	Understanding of applicable security standards, laws and regulations including security credentials that may be implemented at company facilities or operations. Awareness of company security procedures for internal worker activities and outside vendor support activities	Understanding of applicable security standards, laws and regulations including security credentials that may be implemented at company facilities or operations. Awareness of company security procedures for internal worker activities and outside vendor support activities	Understanding of applicable security standards, laws and regulations including security credentials that may be implemented at company facilities or operations. Awareness of company security procedures for internal worker activities and outside vendor support activities Ability to evaluate entity's performance in achieving company expectations relative to security including communication and relations with supporting public agencies.	Expert knowledge of applicable security standards, laws and regulations including security credentials that may be implemented at company facilities or operations. Awareness of company security procedures for internal worker activities and outside vendor support activities Ability to evaluate entity's performance in achieving company expectations relative to security including communication and relations with supporting public agencies.	Expert knowledge of applicable security standards, laws and regulations including security credentials that may be implemented at company facilities or operations. Awareness of company security procedures for internal worker activities and outside vendor support activities Ability to evaluate entity's performance in achieving company expectations relative to security including communication and relations with supporting public agencies.

24	<b>SUSTAINABILITY/SOCIAL RESPONSIBILITY</b>	3	4	4	3	2
	Assesses the applicability and compliance of corporate social responsibility philosophy and expectations to company work practices and to social and community development at audited facilities.	Understanding corporate social responsibility philosophy and expectations applicable to company work practices and to social and community development at audited facilities. Awareness of sustainability concepts set forth by NGOS related to fair labor practices, environmental protection and stewardship and community development and methods for measuring performance .	Understanding corporate social responsibility philosophy and expectations applicable to company work practices and to social and community development at audited facilities. Ability to evaluate performance in achieving company expectations.	Ability to evaluate entity's performance in achieving company expectations relative to social responsibility. Evaluation of metrics and communication of such performance.	Detailed understanding of company expectations regarding social responsibility and metrics supporting adequate public disclosure.	Sufficient understanding of company expectations regarding social responsibility and metrics supporting adequate public disclosure.

**Technical Competencies Applicable to specific assignments:**

25	<b>Chemical Pollutant Health Hazards</b>	2	4	4	2	2
	Evaluates processes using knowledge of the fundamental principles of how hazardous and toxic chemicals are required to be managed and how they are regulated by Federal and state agencies.	General awareness of how hazardous and toxic chemicals are regulated and the methods used by auditors to evaluate compliance against applicable regulatory requirements	Skilled in how to access hazardous and toxic chemical lists and information sources .Ability to determine EHS compliance for applicable handling, transportation and storage requirements for hazardous and toxic chemicals	Skilled in how to access hazardous and toxic chemical lists and information sources .Ability to determine EHS compliance for applicable handling, transportation and storage requirements for hazardous and toxic chemicals	General awareness of how hazardous and toxic chemicals are regulated and the methods used by auditors to evaluate compliance against applicable regulatory requirements	General awareness of how hazardous and toxic chemicals are regulated and the methods used by auditors to evaluate compliance against applicable regulatory requirements

26	<b>Environmental Media Knowledge</b>	2	4	4	4	3
	Applies knowledge of major Federal environmental laws and associated regulations that regulate the environment to assure compliance.	Ability to understand and support the application of established audit criteria to senior internal and external audit stakeholders,	Ability to understand, concur with, identify, and evaluate applicable criteria used in performing the audit and developing audit findings. Ability to support audit criteria used in audit assessments to internal and external audit stakeholders.	Working Knowledge of applicable statutes, rules, regulations and corporate standards that are directly applicable to the audited entity. Ability to contrast audit facts with pertinent regulatory and corporate requirements.	Working Knowledge of applicable statutes, rules, regulations and corporate standards, as well as a through understanding of published (print/web others) associated interpretations (i.e., preamble information) and guidance (e.g., RCRA hot line, SPCC guidance document, etc.) and litigation decisions that affect interpretations that are directly applicable to the audited entity Ability to contrast audit facts with pertinent regulatory and corporate requirements.	Working Knowledge of applicable statutes, rules, regulations and corporate standards that are directly applicable to the audited entity. Ability to contrast audit facts with pertinent regulatory and corporate requirements.

27	<b>Environmental Legislative/Regulatory Applicability</b>	2	4	4	4	3
	Assesses the applicability and compliance to environmental laws and regulations to a particular process or operation at audited facilities.	Ability to understand and support audit findings to internal and external audit stakeholders. The applicability of technical understanding needs to be at a level that the Manager can successfully evaluate, present and support audit comments relating to the current identified site conditions, causes, contrasted criteria, resultant effects and potential solutions (recommendations).	Ability to concur and / or identify and evaluate site conditions in contrast with established criteria. Ability to denote observed effects of audit concerns. Ability to concur with identified root causes. Ability to evaluate potential recommendations relating to potential solutions that can be implemented to rectify any noted deficiencies needing attention. Ability to articulate and support audit findings and positions.	Review and test the robustness of audit facts to regulatory and /or corporate requirements to support identified audit concerns.	Ability to contrast audit facts with pertinent regulatory and corporate requirements.	Ability to contrast audit facts with pertinent regulatory and corporate requirements.

28	<b>Health and Safety Knowledge</b>	2	4	4	4	3
	Applies knowledge of major safety and health regulatory programs that address the identification of workplace hazards and exposures and the engineering and administrative controls required to manage the health and safety impacts on employees.	Ability to understand and support the application of established audit criteria to senior internal and external audit stakeholders,	Ability to understand, concur with, identify, and evaluate applicable criteria used in performing the audit and developing audit findings. Ability to support audit criteria used in audit assessments to internal and external audit stakeholders.	Working Knowledge of applicable statutes, rules, regulations and corporate standards that are directly applicable to the audited entity. Ability to contrast audit facts with pertinent regulatory and corporate requirements.	Working Knowledge of applicable statutes, rules, regulations and corporate standards, as well as a through understanding of published (print/web others) associated interpretations (i.e., preamble information) and guidance (e.g., OSHA guidance document, etc.) and litigation decisions that affect interpretations that are directly applicable to the audited entity Ability to contrast audit facts with pertinent regulatory and corporate requirements.	Working Knowledge of applicable statutes, rules, regulations and corporate standards that are directly applicable to the audited entity. Ability to contrast audit facts with pertinent regulatory and corporate requirements.

29	<b>Health &amp; Safety Legislative/Regulatory Applicability</b>	2	4	4	4	3
	Assesses the applicability and compliance of health and safety laws and regulations to particular worker activities or operations at audited facilities.	Ability to understand and support audit findings to internal and external audit stakeholders. The applicability of technical understanding needs to be at a level that the Manager can successfully evaluate, present and support audit comments relating to the current identified site conditions, causes, contrasted criteria, resultant effects and potential solutions (recommendations).	Ability to concur and / or identify and evaluate site conditions in contrast with established criteria. Ability to denote observed effects of audit concerns. Ability to concur with identified root causes. Ability to evaluate potential recommendations relating to potential solutions that can be implemented to rectify any noted deficiencies needing attention. Ability to articulate and support audit findings and positions.	Review and test the robustness of audit facts to regulatory and /or corporate requirements to support identified audit concerns.	Ability to contrast audit facts with pertinent regulatory and corporate requirements.	Ability to contrast audit facts with pertinent regulatory and corporate requirements.

30	<b>Process Operations and Related Pollution Control Technologies</b>	2	4	4	3	2
	Evaluates what environmental impacts and compliance issues result from typical process operations and understanding the generic pollution control technologies to control the impacts.	Broad understanding of manufacturing processes and technologies and the associated management and engineering controls. Sensitivity to compliance thresholds and consequences of excursions to management.	Understanding of the processes and technical requirements for compliance. An ability to translate engineering information for management understanding.	Detailed knowledge of processes and controls and the compliance requirements associated with them.	Specialized knowledge of specific processes and controls and the compliance requirements associated with them.	Sufficient knowledge of processes and controls and the compliance requirements associated with them.

The Auditing Roundtable  
The Board of Environmental, Health & Safety Auditor Certifications,  
& The Institute of Internal Auditors

# **EHS AUDITING COMPETENCY FRAMEWORK 11/1/2008**



# Purpose of Matrix

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- Provide a framework for EHS auditors' knowledge, skills, and abilities
- Recognition of various degrees of performance expected from different EHS responsibilities
- Goal not absolute – guideline not rule
- Assist in hiring, evaluating, and developing EHS auditors
- Basis for training course needs

# Objective

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- A competency is a set of behaviours or performance characteristics, requiring the application of knowledge, skills and understanding in a work context to a particular standard
- For EHS auditors, a competency is further defined as a skill or knowledge required of EHS auditors to conduct their work in accordance with accepted BEAC EHS auditing program and performance standards.
- Objective is to develop a competency matrix for EHS auditors, which will drive the identification and development of needed high quality EHS auditing training and education programs.

# Competencies

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- Three broad categories of competencies have been identified for EHS auditors
  - Foundational Competencies: those general skills applicable to all auditors
  - Functional Competencies: those general skills applicable to all EHS auditors to perform EHS audits
  - Technical Competencies: those unique skills applicable to EHS auditors depending on the scope of the work needed to address EHS audit subject areas

# EHS Auditing Competency Framework

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## Technical Competencies

Chemical Pollutant Hazards	Statistical Concepts
Internal Management Controls	Health and Safety Impacts
Environmental Legislation	Health & Safety Standards
Pollution Control Technology	Health and Safety Legislation
Environmental Media	Risk Assessment
Sustainability	Security

## Functional Competencies

Information Technology	Conflict Resolution	Writing Literacy
Interviewing	Observation	Time Management
Computer Literacy	Supervision	Working Papers
Coaching/Mentoring	Project Management	Legal Protections

## Foundational Competencies

Ethics	Adaptability	Interpersonal
Objectivity	Diligence	Intuition
Reasoning	Communication	Analyzing

# Auditor Competencies

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- Auditors may function solely as environmental auditors or health & safety auditors, however, in some instances, auditors have a broader scope
- Auditors are not expected or required to have all technical competencies to function as a qualified auditor
- Auditors are expected to have some skill level in most foundational and functional competencies

# EHS Audit Practitioners

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- Audit Program Manager
- Audit Team Leader
- Auditor
- Subject Matter Auditor
- Guest Auditor

*Competency skill level will differ and depend on the roles these audit practitioners play in the audit program*

# Competency Levels

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Four skill levels have been identified for each competency and audit practitioner

4. Critical Skill or Knowledge, **MUST HAVE**
3. Important Skill or Knowledge, **SHOULD HAVE**
2. Helpful Skill or Knowledge, **PREFERABLE TO HAVE**
1. Skill or Knowledge Not Critical, **NOT NECESSARY**

# Competency Matrix

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- The Competency Matrix displays required proficiency levels for audit practitioners for each EHS competency.
- Required proficiency/skill levels for each EHS competency and for each audit practitioner were made by consensus by an experienced AR/BEAC/IIA peer group.

# EHS Auditor Competency Levels Matrix (Illustrative Example)

<b>Foundational COMPETENCIES</b>	<b>Audit Program Director</b>	<b>Audit Team Leader</b>	<b>Auditor</b>	<b>Subject Matter Auditor</b>	<b>Guest Auditor</b>
Ethics	4	4	4	4	2
Objectivity	4	4	4	4	3
Reasoning	4	4	4	3	2
Interpersonal	4	4	4	3	2
Analyzing	2	4	4	3	3
Communication	4	4	3	3	3
Diligence	4	4	4	3	3
Adaptability	4	4	4	3	3
Intuition	4	4	4	3	3

# Learning Process

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- Competency Matrix drives the learning process for EHS audit practitioners to achieve necessary competency levels.
- Learning process could include:
  1. Formal EHS audit skills training & education
  2. On the job EHS audit experience
  3. Professional development activities
  4. Supervisor/manager coaching & mentoring