

Standards Board Approved Questions and Expectations for Internal Audit Requirements

Question	RCP Expectation
Does the company utilize the current version of the RCP checklist or an equivalent as a minimum standard for conducting its internal vessel/management audits? (II-G-1-a-1)	
Does the internal auditing program periodically evaluate the effectiveness of the safety management system? (II-G-1a1)	(Additional Information: For this question, periodically means the entire system must be evaluated at least once annually, but more frequently if specified by the company.
Does the internal auditing program review the safety management system when needed in accordance with the established procedures of the company? (II-G-1a 2)	
Does the internal auditing program require reporting of non-conformities? (II-G-1a 3)	
Is the internal auditing program included in the corrective action program (see RCP II-A-6 above)? (II-G-1a 4) & (II-A-6)	
Does the internal auditing program include a management review at the completion of the internal audit? (II-G-1a 5)	<p>There must be some record of a management review meeting that covers the results of the internal audit program and the corrective actions from the identified non-conformities. The management review should confirm the non-conformities have been appropriately closed out in a timely manner.</p> <p>(Additional Information: Include P-D-C-A model/reference and where management review fits in as appropriate.)</p>
Does management at the highest level of the organization actively participate in management reviews? (II-G-1a5)	
Are internal audits carried out annually and initiated by the anniversary date of the last internal audit for each towing vessel operated by the company? (II-G-1b1a)	Note: Audits may be conducted up to three months before the anniversary date of the original or previous audit and still maintain the original anniversary date.
Are management reviews conducted at the completion of the internal audit for each towing vessel? (II-G-1b1a)	
Are internal audits carried out annually and initiated by the anniversary date of the last internal audit for each of the company's managing offices (all offices with management oversight of towing vessels)? (II-G-1b1)	Note: Audits may be conducted up to three months before the anniversary date of the original or previous audit and will maintain the original anniversary date.
Are management reviews conducted at the completion of the internal audit for each of the company's managing offices? (II-G-1b1)	

Question	RCP Expectation
<p>Does the internal audit process specify factors for determining selection of personnel responsible for conducting internal audits, to include: qualifications and training requirements for those personnel? (II-G-1b2i)</p>	<p>The company's process must describe the required qualifications and training for those conducting internal audits.</p>
<p>Does the internal audit process specify factors for determining selection of personnel responsible for conducting internal audits, to include: a requirement that personnel are independent of the area being audited? (II-G-1b2ii)</p>	<p>The person/s conducting the audit must be independent of the area being audited, as practical for the size of the company.</p>
<p>Does the external audit process specify that external audits are to be carried out for each towing vessel, during a period not to exceed five years after the initial audit and no more than three months prior to the anniversary of the initial or previous audit? (II-G-2a1)</p>	
<p>Does the external audit process specify that external compliance audits are to be carried out for each managing office, once every five years and no more than three months prior to the anniversary date of the initial audit (or previous audit)? (II-G-2a1)</p>	
<p>Does the external audit process specify that external mid-period compliance audits are to be carried out for each managing office during a period not to exceed five years, and between the 27th and 33rd month after the previous external compliance audit, but no more than three months prior to the anniversary date of the previous mid period audit? (II-G-2a1)</p>	