



Illustrating Progress & Performance: Third Party Audits

Management systems audits can be an internal or first-party exercise utilizing the organization's own resources (individual auditors); a second-party review conducted by an entity which may have some type of business or other formal relationship with the organization; or by a third-party independent organization which is subject to external oversight and rules. Responsible Care audits are third-party audits conducted by independent auditing firms which meet specific ACC criteria. These approved firms are overseen and regularly monitored by the American National Standards Institute National Accreditation Board (ANAB) to ensure the independent nature of the audits and adherence to ACC requirements. ACC companies must complete and pass their audits according to an established timeline and report their status to ACC. Companies failing to fulfill their audit obligations are subject to ACC's Governance process.



Management systems audits include:

- Review of the organization's **goals, objectives, and policy** to determine if the management system's elements are supporting these goals and driving continual improvement.
- Review of the **management system's elements** (requirements) and how they are being fulfilled;
- Review of the organization's **internal policies/procedures/work practices/rules** which are intended to support fulfillment of the management system's elements;
- Review the organization's **records** to determine if there is evidence that required activities have been carried out in accordance with the management system's elements and its own internal policies/procedures/work practices/rules;
- **Observations** of the organization's workplace to determine whether the management system's elements and internal policies/procedures/work practices/rules are being implemented; and,
- **Interviews** with employees and others working on behalf of the organization to determine awareness of the management system's requirements, and more importantly, the organization's own policies/procedures/work practices/rules, and whether they are being adhered to.

Based on objective evidence collected on the management system audit, auditors will identify where the organization is conforming to the management system's elements as well as its own policies/procedures/work practices/rules and where there may be gaps or nonconformances which need to be addressed. Since all management system models are intended to promote continual improvement, it is expected that the organization will address any nonconformances to improve the effectiveness of its internal activities.