

Corrective Action Plan Guidelines for Compliance Audits

EPB 626

Background

The Ministry of Environment employs a results-based regulatory approach, which defines the expected environmental outcomes but leaves the specific methods to achieve them up to the regulated community. The Compliance Audit Program provides independent, objective assurance to the public that the regulated community is meeting environmental expectations. This document is intended to help auditees develop an effective corrective action plan (CAP) to address audit findings of non-compliance.

CAP Process

The general process includes:

- Auditee prepares the draft CAP and submits it, via email to the lead auditor or through the [online portal](#), within 30 calendar days of receipt of the audit report;
- Lead auditor and program area (e.g. section manager, environmental protection officer) reviews the draft CAP and provides comments or edits back to the auditee as necessary;
- Auditee revises the draft CAP (if necessary) and signs on the 'submitted by' signature line;
- Program area approves the CAP and signs on the 'approved by' signature line;
- Ministry lead auditor provides the auditee with a copy of the approved CAP;
- Auditee executes the CAP; and
- Program area ensures all approved corrective actions have been complete.

CAP Template Fields

- Action – step taken to address and prevent recurrence of a finding by eliminating the cause or causes of the non-compliance.
- Action Completion Date – the date for the completion of the corrective action(s) for a finding.
- Action Owner – the person(s) responsible for the corrective action to resolve a finding.
- Action Ref. No. – the numerical identification of a finding; optional, assigned by the auditee.

- Finding – the result of an evaluation of collected audit evidence against audit criteria. A finding can show that audit criteria are being met (compliant) or they are not being met (non-compliant).
- Finding No. – the sequential numerical identification of a finding; assigned by the lead auditor.
- Finding Type – classification of finding based on risk to human health, safety or the environment.

Developing a CAP

The auditee reviews each of the audit report findings and evaluates what action(s) should be taken to eliminate the cause(s) of the non-compliance, so that it does not recur or occur elsewhere. Corrective actions must:

- address and prevent the source of the specific non-compliance;
- produce measurable results to demonstrate compliance;
- use a reasonable approach to address the non-compliance; and
- be achievable in a reasonable period of time.

The Action, Action Completion Date, and Action Owner are recorded in the CAP template by the auditee for each non-compliance finding. This applies to completed actions as well those yet to be completed. Information (e.g. photos, documentation) may also be attached to the CAP to support the actions or to provide evidence of completion. The Action Ref. No. is an optional field the auditee can use with their own tracking identification number. The Finding, Finding No. and Finding Type fields are recorded in the draft CAP by the ministry lead auditor.

Auditees may use the CAP template provided by the audit program or use their own, provided that it has the following components:

- Action;
- Action Completion Date;
- Action Owner; and
- Signature of the auditee representative or appropriate designate.