

# UNIVERSITY OF TOLEDO INTERNAL AUDIT DEPARTMENT PROVIDE ENVIRONMENTAL, HEALTH, AND SAFETY TRAINING

## Control practices

The following control objectives provide a basis for strengthening your control environment for the process of providing employees with EHS training and support. When you select an objective, you will access a list of the associated business risks and control practices. That information can serve as a checklist when you begin reviewing the strength of your current process controls.

This business risk and control information can help you assess your internal control environment and assist with the design and implementation of internal controls. Please note that this information is at the generic business process level and many companies will need to go beyond generic models to address the specific business processes that support the financial and nonfinancial disclosures being made. You can combine the insight of this business risk and control information with your industry-specific knowledge and understanding of your company's environment when conducting internal control assessments and designing and implementing recommendations.

## Effectiveness and efficiency of operations

- A. Employees receive adequate and relevant training.
- B. Personnel are aware of required regulatory requirements as they relate to current and future environmental issues.

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Effectiveness and efficiency of operations

## **A. Employees receive adequate and relevant training.**

### **Business risks**

- Company will violate environmental regulations.
- Operations will not be as effective in addressing environmental issues.

### **Control practices**

1. Develop environmental training requirements in consultation with management, supervisors, employees, and external consultants.
2. Consider using external education specialists to assist in the preparation of effective training materials.
3. Conduct classroom training with qualified and adequately prepared senior personnel or outside experts.
4. Ensure training provides regular, hands-on review of all environmental procedures.
5. Gather feedback regularly on past and future training wants and needs.
6. Analyze problems within business processes for any deficiencies in the required knowledge and skills of employees.
7. Recruit qualified people who possess the requisite knowledge and skills.
8. Define the knowledge and skill requirements of each job.
9. Communicate expectations to employees regarding the knowledge and skills necessary for job success.
10. Align performance measures with defined job requirements and link compensation to participation in environmental programs.

## **B. Personnel are aware of required regulatory requirements as they relate to current and future environmental issues.**

### **Business risks**

- Employees will engage in activities on behalf of the company that do not reflect its objectives in relation to environmental issues.
- Employees will not follow established environmental procedures.

### **Control practices**

1. Design a process to assure compliance with environmental regulations.
2. Communicate a written code of environmental regulations to all employees to address current and future environmental issues.
3. Monitor regulatory information and changes or developments and communicate them to employees in appropriate functions or departments.