



## Internal EHS Audit Program Assessment Attestation

### Introduction and objectives of work

Bureau Veritas North America, Inc. (Bureau Veritas) was engaged by Bristol-Myers Squibb Company (BMS) to conduct a process quality assurance audit of its Global Environmental, Health and Safety (EHS) internal audit program. The purpose of the audit was to evaluate the effectiveness of BMS' Global EHS internal audit systems in promoting implementation of EHS policies, practices, and programs and in identifying opportunities for EHS performance improvement and to determine if the BMS Global Environment, Health, Safety and Sustainability (CEHSS) Standard Operating Procedure (SOP) - ADM-007, Version 10 (Global EHS Audit SOP) is an effective Global EHS audit system to maintain and continually improve EHS performance and to evaluate the implementation of the audit system and its efficacy in meeting its stated intent "to demonstrate responsible corporate governance by periodically auditing each of its operations for compliance with internal and external environment, health, and safety requirements".

### Observations

The BMS EHS Audit Program is viewed within the audit team and among stakeholders as a "Top Tier" program with many of the components in place to be an industry best program. The Program is "customer" focused and is seen as driving EHS cultural improvement at the site level and providing a key oversight role supporting EHS risk management and continual improvement of performance.

The BMS EHS Audit Program site selection process uses a risk matrix as a tool to target audit program resources for the greatest contribution toward continual improvement of EHS performance.

Stakeholders recognize that the BMS program includes strong audit team(s) and a guest auditor program that interacts well with site EHS staff in an open exchange on EHS issues within the Company

The TrackWise audit information management system supports audit scheduling and tracking of findings to closure and correction through an action plan process. The system also enables reporting of EHS trends and statistics to management.

Audit results and observations are formatted into an annual report to BMS business units to inform development of Global directives for EHS programs and systems. BMS utilizes audit results such as, findings, best practices and audit scope focus areas, to enhance and improve their facilities' EHS systems and practices.

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### **Bureau Veritas Opinion**

On the basis of our evaluation methodology, engagement scope and BMS' Global EHS Audit program process and intent, it is Bureau Veritas' opinion that:

- BMS' Internal EHS Audit Program is effectively designed, managed and implemented in a form and manner consistent with the BMS Global EHS Audit SOP and the Institute of Internal Auditors (IIA) and Board of Environmental, Health and Safety Certifications (BEAC) *Performance and Program Standards for the Professional Practice of Environmental, Health & Safety Auditing*.
- BMS' Internal EHS Audit Program includes mature and effective processes, support systems and program personnel to fulfil the stated intent of the program to provide timely, accurate and useful information to Global, business unit and facility management to maintain and continuously improve EHS performance of its facilities.

Although there were no findings of non-conformance with the BMS Global EHS Audit SOP or industry auditing standard practices, Bureau Veritas has made several recommendations for continuous improvement of the audit program to which BMS has agreed to consider for implementation and action.

### **Statement of independence, impartiality and competence**

No member of the Bureau Veritas audit team has a business relationship with BMS its Directors or Managers beyond that of external audit, verification and assurance of BMS data and reporting. We have conducted this engagement independently and we believe there to have been no conflicts of interest. Bureau Veritas has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day-to-day business activities.

**Bureau Veritas North America, Inc.  
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