EHS Global Management System (MMS) Program

Audit and Assurance

Document Title: Audit and Assurance		**Document Identifier:** <Generated by Content Server>	
Applies To: Global		**Managed By:** EHS Assurance	
Document Owner: Manager EHS Compliance Assurance		**Document Approver:** Director, EHS Governance & Assurance	
Current Version Effective Date:	Refer to Content Server	**Formal Review Cycle Due Date:**	Refer to Content Server

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1 PURPOSE

The purpose of this program is to minimize potential environmental, health, and safety (EHS) risks by verifying compliance with applicable regulatory requirements; verifying effectiveness of the Mosaic Management System (MMS); and identifying best practices across our business. This document provides the process for conducting audits and self-assessments and handling deficiencies identified during these activities. It also provides guidance on expectations of persons participating in audits and self-assessments (i.e. auditors and site personnel).

It establishes the minimum requirements that must be met by all facilities. In addition to complying with this program, facilities must ensure that they follow all applicable local, state or provincial, and federal or country level regulations. Whenever Mosaic requirements are more stringent than the applicable local, state or provincial, and federal or country level regulations, the Mosaic requirements shall apply. If conflicts exist between Mosaic requirements and applicable regulations, the regulations are authoritative and shall be adhered to.

2 SCOPE

This program is applicable to all Mosaic facilities. An EHS audit may be conducted at any Mosaic facility, including facilities that are:

- owned and operated by Mosaic;
- leased to and operated by Mosaic;
- operated in partnership with Mosaic;
- subject to Mosaic operational and/or EHS responsibility.

3 APPENDICES

The following appendices are associated with this Program:

Appendix	Appendix Title
A	Audit Activities
B	Audit and Assessment Finding Priority Levels
C	Management System Audit Scoring Model
D	Guide for Writing Findings and Action Items

Appendix	Appendix Title
E	Action Item Approval Matrix
F	Management System Self-Assessment Guidance

4 RESPONSIBILITIES BY ROLE

4.1 EHS Governance and Assurance

4.1.1 Lead the audit program, with counsel from the Law department.

4.1.2 Maintain and update audit program materials, including this program, and supporting documentation needed for audit or assessment activities.

4.1.3 Provide training in accordance with this program.

4.1.4 Determine resourcing needs for audits and assessments (i.e. qualified internal and external auditors).

4.1.5 Develop and obtain approval for annual audit plan including global focus EHS program self-assessment topics.

4.1.6 Notify facility management of audit or assessment including selected topic and date of on-site visit.

4.1.7 Facilitate opening call prior to on-site visit.

4.1.8 Review draft audit or assessment reports for alignment with Mosaic audit program and clarification from the audit team on questions from law department and site reviews.

4.1.9 Develop and distribute final audit reports.

4.1.10 Track the status of action plans from audits and assessments.

4.1.11 Periodically report on audit program status to senior leadership.

4.2 Law Department

4.2.1 Provide legal advice regarding implementation of the audit program.

4.2.2 Provide legal interpretation of specific issues in which there is uncertainty regarding the applicable legal requirement(s).

4.2.3 Review draft compliance audit reports to ensure accuracy of information and legal requirements, and proper presentation of objective, factual findings.

4.2.4 Ensure that proper protections are attached to audit activities, including attorney-client privilege that is preserved in conjunction with the audit work as needed.

4.3 EHS Audit Team

4.3.1 Participate in required audit or assessment training.

4.3.2 Participate in all audit or assessment related pre-audit, on-site, and post-audit activities.

4.3.3 Develop draft audit or assessment report.

4.3.4 Provide consultation during audit or assessment review process and respond to follow up questions received during audit report reviews.

4.4 Site

4.4.1 Provide appropriate documentation, information, and data requested in conjunction with the audit work.

4.4.2 Review draft audit or assessment reports for any clarifications needed from audit team and acknowledgement or dispute of findings.

4.4.3 Prepare, request approval, and implement action plans for issues identified during audits and assessments.

4.5 Site Leader

4.5.1 Ensure appropriate site resources are available for all audit or assessment activities.

4.5.2 Approve site proposed action plans developed for audit or assessment findings.

4.5.3 Review and approve action plan due date extensions (initial and change requests) for Level IV audit or assessment findings.

4.5.4 Ensure appropriate resources are available to implement action plans in a timely and complete manner.

4.6 Operational EHS Director

4.6.1 Ensure appropriate EHS resources are available for all audit or assessment activities.

4.6.2 Approve site proposed action plans developed for Level I and II audit or assessment findings.

4.6.3 Review and approve action plan due date extensions (initial and change requests) for Level III audit or assessment findings.

4.6.4 Monitor on-time closure of action plans from audits and assessments.

4.7 Vice President EHS

4.7.1 Approve annual audit plan, identifying sites included for audit, schedule of activities, and audit scope.

4.7.2 Ensure appropriate resources are available to support audit program implementation and activities.

4.7.3 Approve site proposed action plans developed for Level I audit or assessment findings.

4.7.4 Review and approve action plan due date extensions (initial and change requests) for Level I and II audit or assessment findings.

4.7.5 Inform Senior Leadership about any issues identified during audits or assessments that could have a significant adverse effect on Mosaic.

4.7.6 Review audit results and reports from Director, EHS Governance and Assurance.

5 COMPLIANCE AUDITS and MMS ASSESSMENTS

5.1 Audit Plan

5.1.1 An audit plan will be developed and submitted for approval prior to the end of the first quarter of the year and communicated to the sites as soon as it is fully approved. Audit plan will include the following information:

- dates of the audit
- facility included in the audit
- topics covered in the audit

5.1.2 The audit plan should consider the following when selecting facilities and topics to be covered:

- facility complexity and size
- time since the last audit
- previous EHS performance
- risks associated with facility operations
- results from previous audits and assessments
- compliance history
- company directed focus areas

5.1.3 For a selected topic, actively operating facilities will typically be audited once every three (3) years but the schedule may be adjusted as needed based on items listed above.

5.1.4 Idled facilities may be audited on an as needed basis.

5.1.5 Newly acquired or newly constructed locations will be added to the audit plan within 18-months following the acquisition or commencement of operation.

5.2 Audit Scope and Protocol

5.2.1 Audits will be comprehensive, multimedia audits and will evaluate compliance with all EHS regulatory requirements (i.e. local, state or provincial, and federal or country levels) and internal standards, including MMS Elements, for the selected topics.

5.2.2 Audit protocols will be developed by the EHS Governance and Assurance team and will be provided for use during pre-audit and on-site audit activities. Protocols can include, but are not limited to:

- EHS regulatory requirements applicable to the facility
- MMS Elements and supporting standards and programs
- open corrective and preventive actions relating to EHS issues identified from ongoing activities (e.g. self-assessments, third party audits, management of change, incidents)
- items identified during due diligence, including closure verification, at recently acquired sites
- any company directed special requirements

5.3 Audit Team

5.3.1 Audit team size will be determined based on the complexity of the facility.

5.3.2 Audit team will consist of a lead auditor and other team members which may include a combination of Mosaic employees or consultants who have completed auditor training.

5.3.3 Audit team shall not include:

- Auditors from the site being audited.
- No more than two auditors from the same business segment.
- Auditors who have worked at the location being audited within the last 3 years.

- Audit Lead from the business segment being audited.
- Auditors with a conflict of interest with the site being audited.

5.4 Audit activities may include, but are not limited to the following items:

- Opening call to introduce audit team and key site personnel, provide list of requested documentation, and determine audit logistics
- Opening meeting to discuss plan for the facility audit
- General audit activities (e.g. site tours, interviews, spot checks, document reviews)
- Daily debrief to discuss any findings or opportunities identified during that day, identify any auditor requests for information, plan for next day and adjustment as needed
- Closing meeting to discuss any findings or opportunities identified during the facility audit and next steps
- EHS Governance and Assurance team reviews draft audit report for alignment with Mosaic audit program and clarification from the audit team on questions from law department and site reviews
- Law Department reviews draft audit report to ensure accuracy of information and legal requirements, and proper presentation of objective, factual findings
- Site reviews draft audit report for any clarification from audit team and acknowledgement or dispute of findings

Reference: Additional guidance on audit activities and recommended timing can be found in **Appendix A - Audit Activities**.

5.5 Audit Requirements and Scoring

5.5.1 The audit team will assess each requirement included in the audit record and indicate the following items:

- Applicability: Determination of whether the requirement applies to the audited location or not.
- Compliance/Conformance: Determination of whether the audited location adheres to the requirement or not.
- Comments: Description of the situation supporting the applicability and compliance/conformance ratings.

- Attachments: Any supporting evidence needs to be uploaded and attached to the requirement.
- Auditor: Audit team member who assessed the requirement.

5.5.2 For MMS audits or self-assessments, each requirement must also be assessed for implementation and effectiveness using a 5-point rating scale (0-4 or N/A).

- An overall element score will be calculated based on the rating for each requirement.
- Requirements are weighted based on complexity and criticality within the MMS Element.
- If a repeat finding is identified, the requirement rating must be decreased by one (1) and the unique identification number of the finding from the previous audit or assessment indicated in the comments.

Information: Repeat finding is defined in 6.3 of this document.

Reference: Additional guidance on audit scoring and priority levels can be found in **Appendix B - Audit Scoring and Finding Priority Levels**.

6 FINDINGS

6.1 At least one (1) finding is required for any requirement determined to be non-compliant.

Note: Multiple findings may be attached to each requirement, or a single finding may be attached to multiple requirements.

6.2 A class and priority must be assigned to each identified finding.

6.2.1 Findings are classified into the following general classes:

- Class 1 - Regulatory Deviations: Findings where site conditions or practices are determined to be inconsistent with regulatory requirements.
- Class 2 - Policy Deviations: Findings where site conditions or practices are determined to be inconsistent with Global, Business Unit, or Facility level Policies, Programs or Procedures.
- Class 3 – Opportunities for Improvement: Recommendations for improvement that are not regulatory or policy deviations.

6.2.2 Findings are prioritized based on the following levels of concern:

- Level I: Finding that could result either in substantial risk to the public, employees, stockholders, customers, the environment, the company or its

reputation, or in criminal or civil liability for knowingly violating laws and/or regulations.

- Level II: Finding that does not meet the criteria for Level I but is more than an isolated or occasional situation.
- Level III: Finding may be administrative in nature or may involve an isolated or occasional situation.
- Level IV: Finding is an opportunity for improvement.

6.3 A repeat finding is a finding that was identified in a previous audit or assessment for which:

- a corrective action has not been completed as planned, or
- a finding that is substantially similar in nature to a finding in the most recent audit or assessment of the same topic.

6.4 Any Class 1 Level I findings identified during the audit must be communicated immediately to the Law Department and Manager EHS Compliance Assurance.

6.5 An investigation is required for the following types of findings:

- all Level I findings
- Class 1 Level II findings (regulatory)
- repeat findings

6.6 Level I findings must be addressed using the root cause analysis (RCA) method for investigation. All other findings may utilize other generally accepted methods for investigation (e.g. 5-Why, Fishbone, SCAT, Barrier Analysis) facilitated by a person trained in the method.

7 ACTION PLANS

7.1 An action plan must be developed within 30 days of issuing the final audit report (*i.e.*, the date the finding was formally acknowledged by the site or finalized by the EHS Governance and Assurance team after site review) to address each finding related to a non-compliant requirement.

7.2 Action plans can include any combination of:

- Containment actions: A temporary measure to prevent the spread or recurrence of a problem until the root cause is identified and addressed. Actions required to immediately mitigate a situation by limiting the impact of an identified non-conformities discovered during an audit (generally interim or shorter-term items)

- Corrective actions: actions required to eliminate the cause of an identified non-conformity or undesired situation from recurring
- Preventive actions: actions required to eliminate the cause of a potential non-conformity or undesired situation from occurring

7.3 All Level I findings must identify at least one (1) containment action item with due date not to exceed 30 days from the date of creation. Site should stop work, immediately implement containment action(s), and begin the investigation process.

Note: A near miss incident record should be entered and any containment action items should be attached to this record for documentation purposes. Once the audit report is finalized, reference to the near miss record can be made on the finding.

Reference: Global EHS Incident Management Program

7.4 Action plans must be approved at the following levels:

- Level I: Site General Manager or Leader, Operational EHS Director, and VP EHS Enterprise Operations
- Level II: Site General Manager or Leader and Operational
- EHS Director
- Level III: Site General Manager or Leader
- Level IV: Site General Manager or Leader

7.5 Action plans must have due dates within 180 days of creation or be approved by the highest approver in the preceding priority level as listed above.

Reference: Additional guidance on action item approvals can be found in **Appendix E – Action Item Approval Matrix**.

7.6 Due date extensions must be requested prior to the current due date and have documented approval following the Action Item Approval Matrix.

Reference: Additional guidance on action item approvals can be found in **Appendix E – Action Item Approval Matrix**.

7.7 Any finding requiring an investigation as defined in 6.5 must have at least one (1) action item assigned an evaluation of effectiveness (EOE).

7.8 All action plans are subject to review by the Director EHS Governance and Assurance.

7.9 Tracking of Audit CAPA Closure

7.9.1 Director, EHS Governance and Assurance to perform independent verification reviews of CAPA completion as necessary.

7.9.2 Tracking of Corrective Action Management and Closure metrics will be:

- reviewed at least weekly by the EHS Governance and Assurance team;
- communicated to Vice President EHS Enterprise Operations and EHS team members during the weekly EHS Staff Meeting, as necessary; and
- discussed during EHS Leadership meetings, when appropriate.

Reference: Global EHS Governance Program

8 EHS PROGRAM SELF-ASSESSMENTS

8.1 All EHS Programs applicable to the site must be self-assessed at least once every five (5) years.

Note: If regulations or Mosaic programs require more frequent self-assessments, sites must comply with those requirements.

8.2 EHS Programs that are determined to be non-applicable to the site must be re-evaluated at least once every five (5) years to verify that they are still not applicable.

8.3 Sites must maintain a schedule for EHS program self-assessments.

8.4 Action plans resulting from self-assessments must be documented, monitored, and tracked to completion.

9 TRAINING

9.1 Audit Team Members

9.1.1 Mosaic employees must take auditor training provided by EHS Governance and Assurance, that includes the following topics:

- Mosaic's audit process
- auditing techniques (e.g. conducting interviews, determining sample size, audit reporting and note taking, report out expectations and debriefs)
- documenting supporting evidence
- how to write audit findings and action items
- navigating and documenting the audit in Intelex

9.1.2 Consultants must provide validation of auditor qualifications during the selection process, as required.

Information: It is recommended, but not required, that site personnel become familiar with the audit process through shadowing other audits or attending auditor training.

9.2 The ***Intelex EHS Microlearning - Intelex Compliance Tracking – Online*** training course is required for Mosaic employees with responsibilities within this program.

9.3 Training records shall be maintained as per Global Records and Information Management Policy.

- **Reference**: Global Records and Information Management Policy

10 PROGRAM REVIEW

10.1 A full review of this program will be conducted every three (3) years and updated as required.

11 RECORD RETENTION

11.1 All work in support of EHS compliance audits is conducted for the purpose of procuring legal advice regarding compliance and in some cases, in the defense of administrative or judicial enforcement proceedings or litigation, therefore all records or documentation developed in support this audit work, including, but not limited to any draft reports, auditor notes, photographs, or other, is deemed to be confidential, non-public, and subject to attorney-client privilege and should be destroyed with the distribution of the final report.

11.2 Refer to the Global Records and Information Management Policy for record retention requirements.

- **Reference:** Global Records and Information Management Policy

12 REFERENCES

References
MMS Element 13 – Assurance (126129669)
Global Records and Information Management Policy (110891305)
Global EHS Incident Management Program (126129990)
Global EHS Governance Program (125857652)

13 REVISION LOG

Rev. No.	Rev. Date	Revised By	Reason for Revision
0	7/27/2023	K. Udarbe	Initial release
1	5/15/2024	L. Blackwelder	Updated to align with 2024 organizational restructure and minor grammatical errors.
2	5/28/2025	L. Blackwelder	Updated formatting and the following content changes: • Removed complexity of action plan timing • Additional flexibility in investigation of selected findings • Defined method for documenting containment actions • Added in due date extension approval requirements • Added in minimum requirements for EHS Program Self-Assessments • Aligned priority levels table with new RAM • Added 2025 MMS Self-Assessment Guidance

1. **Pre-Audit**
    - Opening call to introduce audit team and key site personnel, provide list of requested documentation, and determine audit logistics (6 weeks prior to on-site visit)
    - Site personnel will provide requested documentation for auditor review (2 weeks prior to on-site visit)
2. **On-site Audit**
    - Opening meeting to discuss plan for the facility audit
    - General audit activities (e.g. site tours, interviews, spot checks, document reviews)
        - Systematic and objective review requires some type of sampling method to prevent bias and is a common approach to handle large numbers of employees, documents, and records to represent the whole group.
        - Sample size should follow the "n plan", where n is the sample size and N is the population:

$$n = 1 + \sqrt{N}$$

        - If systematic non-compliance is determined at a lower sample number, then sampling can be stopped.
    - Daily debrief to discuss any findings or opportunities identified during that day, identify any auditor requests for information, plan for next day and adjustment as needed
    - Closing meeting to discuss any findings or opportunities identified during the facility audit and next steps
3. **Post-Audit**
    - Draft audit report submitted in Intelex (2 weeks post on-site visit)
    - EHS Governance and Assurance team reviews draft audit report for alignment with Mosaic audit program and clarification from the audit team (1 week)
    - When applicable, Law Department reviews audit report to ensure accuracy of information, and proper presentation of objective, factual findings (1 week)
    - Site reviews draft audit report for any clarification from audit team and acknowledgement or dispute of findings (1 week)
    - Audit report is finalized
    - Site will address findings (e.g. add corrective and preventive actions or RCA as applicable) and close audit (30 days post report finalization)

Level	Description	Risk Potential	Mitigation
I	Finding that could result either in substantial risk to the public, employees, stockholders, customers, the environment, the company or its reputation, or in criminal or civil liability for knowingly violating laws and/or regulations.	**Catastrophic or Severe Risk** has a likely potential for: 1. Human Impact – Fatality, permanently disabling injury or illness, or a release with widespread health or safety impact to the surrounding community. 2. Environmental Impact – Regional or wide spread incident with irreversible environmental damage causing permanent or long term harm to ecosystems or natural resources. Results in significant or lasting non-compliance or extensive remediation or cleanup. 3. Business Interruption and Property Damage/Loss – Property damage including business interruption and product loss greater than $100MM. 4. Regulatory or Media Involvement – Permanent or temporary major non-compliance with regulations. National or regional media coverage. Potential enforcement of more than $50,000.	**Immediate Action Required** Unacceptable risk, stop work to address condition, action plan to be completed within 30 days
II	Finding that does not meet the criteria for Level I but is more than an isolated or occasional situation.	**Major or Moderate Risk** has a likely potential for: 1. Human Impact – Injury or illness resulting in restricted work or lost days or an off-site release that may require an information alert to the community. 2. Environmental Impact – Widespread or localized incident with reversible environmental damage causing short term harm to ecosystems or natural resources. May result in manageable cleanup or remediation efforts. 3. Business Interruption and Property Damage/Loss – Property damage including business interruption and product loss greater than $1MM and less than $100MM. Site-wide production disruption. 4. Regulatory or Media Involvement – Moderate or minor temporary non-compliance with regulations. Local media coverage. Potential enforcement of more than $10,000 but less than $50,000.	**Priority Action Required** Mitigate as soon as possible, action plan to be completed within 180 days
III	Finding may be administrative in nature or may involve an isolated or occasional situation.	**Minor Risk** has a likely potential for: 1. Human Impact – Exposure resulting in first aid or precautionary medical visit. No community impacts. 2. Environmental Impact – Site level incident without lasting environmental impact with quickly addressable cleanup or remediation efforts. 3. Business Interruption and Property Damage/Loss – Property damage including business interruption and product loss less than $1MM. Area specific production disruption. 4. Regulatory or Media Involvement – Compliance with regulations is maintained. Minimal media coverage. Potential enforcement of less than $10,000.	**Action Required** Mitigate as soon as possible, action plan to be completed within 180 days
IV	Finding is an opportunity for improvement.	**Negligible Risk**	**No Action Required** Monitor condition, action plan may be entered as needed

Scoring Model						
Score	**0**	**1**	**2**	**3**	**4**	**Not Applicable**
	(0-24%)	**(25-49%)**	**(50-74%)**	**(75-100%)**	**(90-100% for 3 yrs)**	
Program Implementation	Program is in place but not effective.	Program is minimally effective.	Program is partially effective.	Program is mostly effective.	Program is highly effective, and site is implementing best practices.	The requirements and/or conditions do not apply.
Item or Requirement Performance	Item not effective or conformance with the item is observed in less than 24% of the sampled cases.	Item is minimally effective or conformance with the item is observed in 25% to 49% of the sample cases.	Item is partially effective or conformance with the item is observed in 50% to 74% of the sample cases.	Item is mostly effective or conformance with the item is observed in at least 75% of the sampled cases.	Item is highly effective or conformance with the item is observed in all sampled cases, and site is implementing best practices.	
	Less than 24% of affected personnel have a working knowledge of critical program elements.	Between 25% to 49% of affected personnel have a working knowledge of critical program elements.	Between 50% to 74% of affected personnel have a working knowledge of critical program elements.	At least 75% of affected personnel have a working knowledge of critical program elements.	All affected personnel have a working knowledge of critical program elements.	

Note: This is the general scoring model which provides the overall basis for scoring, however some audit requirements may include specific scoring guidance within the protocol.

Purpose

The *Guide for Writing Findings and Action Items* has been developed to enhance the quality of written findings and action items from audits and site self-assessments. The intent of the guide is to provide structure and guidance around writing findings and action items based on the actual observations.

The guide is designed to teach auditors and assessors how to write better observations, conclusions, and action items regardless of the event or maturity of the program being assessed. The guide may be referred to across all components of the *Global EHS Audit and Assurance Program*. Specifically, it was designed to target the following audience:

- Site EHS professionals who are responsible for completing self-assessments and entering events into Intelex,
- Internal EHS auditors who participate in EHS compliance audits, and
- Third-party auditors who conduct or participate in EHS compliance audits.

Findings and action items must be written so that the reader both understands the nature of the problem and can readily action the requirement. This ensures that all findings and actions items are accurate, precise, thorough, and helpful to the site.

The Structure of a Finding

A finding should be objective, concise, and written in past tense. It should explain what is missing from the specific requirement or question, and what needs to be done to meet that requirement. Every finding contains several key components defined below.

- **Finding Title:** Each finding must be identified with a title to tie the finding to the audit type, cycle, and the specific related requirement. It should follow this general format:

  <Year> <Audit Type> - <Element or Topic> - <Requirement or Short Description>

  Example: “2023 MMS Self-Assessment - Element 01 - 01.06 EHS Policy Communication” or “2024 PSM Audit – Mechanical Integrity – Inspections”.

- **Finding or Current Situation Description:** The description of each identified observation must have a specific basis used to determine that there is a deficiency. The basis for determination should include the following information:
    - What the assessor reviewed (including reference to documents, dates, sample size and number of samples that didn't meet the requirement).
    - Who was interviewed (by title, not personal name) and sampling determination for the interviews.
    - Verification statement, or the reason why the samples reviewed do not comply with the requirement.

        Note: Each finding is tied to a specific regulatory or company requirement in Intelex; however, in case the requirement is not straightforward or clear enough, the applicable citation or reference should be detailed to be as complete as possible.

Since the most suitable action items are determined by the audited party, avoid explicit recommendations ("it is recommended that the site prepares…" or, "the site should prepare…"). Instead, present observations as factual deficiencies (e.g. the facility has not prepared…, as required based on…).

If it is determined that the requirement or question is not applicable to the facility, the basis for determination must still be written out to clearly indicate the reason why it does not apply.

All acronyms should be defined at their first point of use within a sentence.

Before adding sensitive information in the finding description, consider the potential consequences in the event of a confidentiality breach. If an issue is identified that raises a significant liability or operational concern, discuss it orally with the EHS Leader, EHS staff, and legal counsel as appropriate to clarify the issue and ensure that it is documented appropriately.

The Structure of an Action Item

Just like a well written finding or observation, action items must follow the similar rules. Action items must be accurate and precise, they should effectively state or restate the problem. They should not be vague, incomplete, or fail to accurately address the concern. Steps the action developer can take to ensure a well written action include:

- Clearly state the problem or opportunity, including the source or the cause of the issue.
- Keep the action simple and measurable.
- Ask if the proposed action will correct or control the cause of the finding or prevent its recurrence – if not, adjust as needed.
- Consult with the individual the action will be assigned to ensure the action is clear.

Finding Level	Initial Approval	Initial Approval Due Date > 180 Days	Due Date Extensions	
			First Request	Subsequent Requests
I	Site General Manager or Leader, Operational EHS Director, and VP EHS Enterprise Operations	VP EHS Enterprise Operations	VP EHS Enterprise Operations	Executive VP Operations
II	Site General Manager or Leader and Operational EHS Director	VP EHS Enterprise Operations	VP EHS Enterprise Operations	Executive VP Operations
III	Site General Manager or Leader	Operational EHS Director	Operational EHS Director	VP EHS Enterprise Operations
IV	Site General Manager or Leader	Site General Manager or Leader	Site General Manager or Leader	Operational EHS Director

Note: Requests for extensions are considered only if submitted prior to the action item's current due date. Once the due date has passed, an action item shall remain open and overdue until it is completed and closed.

Purpose:
Provide a simplified, resource-conscious approach for conducting 2025 MMS self-assessments on four priority elements, aligned with the Global EHS Audit and Assurance Program.

Scope:
Applies only to 2025 MMS Self-Assessments on designated priority elements. Refer to the full EHS Audit and Assurance Program for any areas not covered here.

Key Requirements:

- Sites lead the self-assessment process, including scheduling and evidence collection.
- Assessment teams may include site personnel at the site's discretion.
- Use 2025 MMS Audit Protocols. Auditor Guidance is optional provides points for assessors to consider and is intended to assist assessors in conducting a high-quality review.
- No opening, closing, or daily debrief meetings are required.
- No pre-audit documentation is required.
- Evidence must support conclusions through written explanation or supporting documentation and be noted in Intelex.
    - Evidence must include a description of what was reviewed, how many items were sampled, how many sampled items were compliant, and how the requirement is managed at the site.
    - Links or references are acceptable forms of supporting documentation.
    - Sample sizes may be adjusted with brief justification in comments.
- Evidence is required when: maturity level increases (e.g. moving from a 2 to 3 or 3 non-compliant to 3 compliant), a requirement is marked fully compliant (Level 4), or a finding is documented.
- Findings must be entered in Intelex with action items, assignees, and due dates.
- Repeat findings must be identified and explained.