



Internal audits of psychosocial risks at workplaces with certified OHS management systems



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ABSTRACT

Psychosocial risks are widely recognized as a major challenge at work, a challenge that most organizations find difficult to manage in practice. The OHSAS 18001 standard provides a framework for the management of occupational health and safety risks, including psychosocial risks. However, such occupational health and safety management (OHSM) systems tend to have difficulties in adequately addressing psychosocial risks at work. A crucial element in the OHSM system is internal audits. We have investigated how two Danish municipalities have transformed the general audit guidelines into internal audit practices capable of targeting the psychosocial risks. The results show that the municipalities experienced difficulties in transforming the general audit guidelines into practical models, and we found that this led to significant variations in audit practices. The explanation for these difficulties can be found both in the nature of the psychosocial risks and in implementation constraints. Compared to traditional safety audits, auditing psychosocial risks appears to require different methods and auditor competencies, a factor that the OHSAS 18001 standard does not explicitly take into account. On the basis of our study, we reach two major conclusions: first, that the standard provides little help in auditing the management of psychosocial risks in relation to OHSM systems; and second, that the full potential for management of psychosocial risks cannot be achieved without developing additional methods and auditor competencies for audits of psychosocial risks.

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1. Introduction

The voluntary occupational health and safety management (OHSM) systems standard OHSAS 18001 has gained considerable worldwide acceptance in the past decades (Fernandes-Muniz et al., 2012; Frick and Wren, 2000). The OHSAS 18001 standard specifies requirements for an OHSM system that should enable an organization to control all its OHS risks and improve its OHS performance (OHSAS 18001, 2008). OHSM systems have the possibility to be certified according to the OHSAS standard, and auditing is considered to be a crucial component of the OHSM system (Robson et al., 2012).

Although the OHSAS 18001 standard claims to control all OHS risks, the standard does not explicitly address psychosocial risks. Moreover, the standard is reported to have difficulties in

adequately addressing psychosocial risk factors at work in practice (Leka et al., 2011; Hohnen and Hasle, 2011; Frick and Kempa, 2011; Abad et al., 2013). Prevailing literature suggests that psychosocial factors are seldom the main target in certified OHSM systems (Robson et al., 2012; Gallagher and Underhill, 2012). The OHSM systems certified according to OHSAS 18001 tend to focus on objectively measurable and easy-to-see-issues, causing a bias toward the safety and physical risks by which 'conformity' or 'non-conformity' with the requirements can be more easily assessed. Consequently, other aspects, especially psychosocial risks, tend to be neglected (Hohnen et al., 2014; Hohnen and Hasle, 2011), and research suggests that the difficulties may be tied to the manner in which internal and external audits are carried out (Hasle and Zwetsloot, 2011).

Prevailing research on OHSM systems has focused mainly on the macro-level (Frick and Wren, 2000; Robson et al., 2007) and to a smaller extent on the external audits now being carried out by the certifying bodies (Blewett and O'Keffe, 2011; Robson et al., 2012). Consequently, there is a lack of knowledge about how the

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OHSAS 18001 standard is applied at the workplace level, where *internal audits* carried out by local work environment specialists play an important role. To our knowledge, the literature on internal audits of psychosocial risks is limited to a recent study of a pilot test of a method to carry out internal audits (Bergh et al., *in press*). This article fills that gap by analyzing the content and form of internal audits in two Danish municipalities, both of which have sought to include psychosocial risks in their OHSM systems. Based on these two case studies, the article aims to investigate how certified organizations transform general audit guidelines into internal audit practices covering psychosocial risks. Furthermore, we describe the challenges that emerge when applying audit of OHSM systems in the psychosocial risk area.

We begin the article by describing the state of the art, including characteristics of the OHSAS standard, the principles of OHSM system auditing, and the particular features of psychosocial risk factors. This is followed by a presentation of methods and data. In the subsequent empirical analysis, the challenges for implementation of internal audits in two Danish municipalities are analyzed. Here we show how the standard offers little guidance for this process and how this results in a system which does not fully utilize the potential of the OHSAS 18001 standard.

2. Background

2.1. The OHSAS 18001 standard

The OHSAS 18001 is a standard that specifies requirements for OHSM systems in order to enable organizations to develop objectives and to achieve those objectives by controlling its OHS risks. The overall aim of the standard is to support and promote good OHS practices. An OHSM system consists of interrelated elements used to develop and implement an organization's OHS policy and manage its OHS risks. Such elements include organizational and responsibility structures, setting of objectives, hazard identification, risk assessment, procedures, processes and resources (OHSAS 18001, 2008). The OHSAS standard is like other management system standards based on the methodology known as 'Plan-Do-Check-Act': Plan: establish the objectives and processes necessary to deliver results in accordance with the organization's OHS policy; Do: implement the processes; Check: monitor and measure processes against OHS policy, objectives, legal and other requirements and report the results; Act: take actions to continually improve OHS performance. The system developed by an organization is subject to internal and external audits in order to establish whether the requirements of the standard are being fulfilled; however, the standard does not establish absolute requirements for OHS performance (OHSAS 18002, 2009).

2.2. Principles of auditing

An audit is a tool for assessing a management system, in this case an OHSM system. An audit is an objective evaluation of the system intended to determine whether the OHSM conforms to the requirements of the OHSM system standard and is effectively meeting the organization's policies and objectives (OHSAS 18002, 2009). The ISO 19011 (2011) standard provides the general principles and methodology for audits of management systems and the competences needed by an auditor. The principles and methodology described in ISO 19011 are recommended for audits of OHSAS 18001 systems.

OHSM system audits are based on a rational and evidence-based approach. An audit is defined as a 'systematic, independent and documented process for obtaining audit evidence and evaluating it objectively to determine the extent to which the audit

criteria are fulfilled' (OHSAS 18001, 2008). Audit criteria may be policies, procedures, standards and other requirements, and evidence is defined as information that is relevant to the audit criteria. Audit findings are the results of the assessment of the collected evidence against audit criteria. These findings can indicate either conformity or nonconformity with the audit criteria and form the essence of the audit feedback (ISO 19011, 2011). Thus, nonconformity is non-fulfillment of a requirement, and nonconformity can be any deviation from OHS policies, legal requirements, work standards, procedures, practices and OHSM system requirements (OHSAS 18002, 2009).

The overall audit process is divided into two parts: managing an audit program and performing an audit. The management system standard requires an organization to establish an audit program that includes all activities necessary for planning, organizing and conducting the audits (OHSAS 18001, 2008). Essential elements in an audit program include recruitment, training, and evaluation of internal auditors, provision of resources necessary to manage and perform audits, definition of the objectives and criteria for audits, and selection of the audit methods. Typical activities are preparing the audits, conducting document review, conducting the audit, preparing and communicating the audit report, and completing the audit. The process of conducting an audit includes collection of evidence through interviews, observation and document review. It is followed by an evaluation of the collected evidence against the audit criteria in order to derive the audit's findings, which are then used for drawing conclusions and reporting the results (ISO 19011, 2011).

2.3. Implementation of management system standards and audits

Research in the implementation of OHSM systems has grown in recent years (Boiral, 2012; Robson et al., 2012; Fernandes-Muniz et al., 2012; Blewett and O'Keffe, 2011; Hohnen and Hasle, 2011; Power and Terziowski, 2007; Poksinska et al., 2006; Gallagher et al., 2003). The literature points out that OHSM systems standardize certain processes within organizations (Brunsson et al., 2012), and that the standardized systems are concerned primarily with procedures and presentations and refer only to a limited extent to the work environment itself. Rather, they refer to the procedures that organizations should develop for dealing with the work environment (Brunsson and Jacobsson, 2000; Brunsson et al., 2012). OHSAS 18001 presents an understanding of risks as measurable, decontextualized, and mono-causal; these risks are conceptualized such that they can be observed, assessed and managed in an objective and technical manner (Hohnen et al., 2014). Furthermore, the standard has a rational perspective on organizations (Nielsen, 2000) embodied in the following principles: organizations are manageable units, measurable objectives are used, processes are clearly defined, management exercises control, and there is on-going documentation of each process (Furusten, 2000). In principle, management standards are universal, and these standards do not claim to indicate how these principles are to be implemented. The standard stresses that 'principles and requirements are what is standardized', while implementation, on the other hand, 'is unique to each situation' as it is regarded in terms of local conditions that vary from case to case (Furusten, 2000). The standard states 'what' has to be done, but not 'how' it should be achieved. Hence, organizations have considerable interpretation possibilities in how they implement OHSM systems and auditing in practice (Robson et al., 2012; Boiral, 2012).

2.4. Particular features of psychosocial risks

Psychosocial risks have a different constitution compared to safety and physical risks that often are directly observable and

measurable. As a product of social interactions, psychosocial risks cannot be understood without describing the context of which they are a part. They can typically be characterized as invisible, dynamic, complex and intangible, often without a clear and definitive solution (Hohnen and Hasle, 2011). The psychosocial work environment is an important part of how people interact with one another on a daily basis. It is a part of the way working conditions and management practices are structured and the way decisions are made and communicated. Hvid et al. (2011) divide the concept 'psychosocial work environment' into three categories: (1) the organization that focuses on the quality and content of jobs, work organization, and technologies in use; (2) relationship that is about leadership and social relations; and (3) the individual who is connected to stress and the personal attitudes.

Unlike the traditional OHS risks, psychosocial risks are determined wholly or partly by the way in which people perceive them (Rick and Briner, 2000). Hence, the level of the risk will differ from one person to another. Another particular feature of psychosocial risks is the lack of clear dose–response relationships, which makes it difficult to establish standards for good and bad psychosocial work environment (Johnstone et al., 2011). Moreover, psychosocial risks are related to power, leadership and organization of work. Hence, it touches on the management's prerogative (Hohnen et al., 2014) and is therefore a sensitive issue for regulation (Bruhn and Frick, 2011).

Many organizations find it difficult to manage psychosocial risks (Langenhan et al., 2013). One important reason can be a lack of knowledge in organizations when it comes to problem-solving and best practices within the area of psychosocial risks (Johnstone et al., 2011). However, the difficulty also relates to limitations on the management, measurement and assessment of psychosocial risks in an objective and technical manner (Leka et al., 2011; Rick and Briner, 2000).

The particular features of psychosocial work environment have clear implications for audits of certified OHSM systems. The rational approach to OHS management is to direct the audit toward the formalized, documented and visible aspects of the organization. However, a focus on these formalized and visible aspects may conceal the psychosocial risks, these being relational and subjective, and therefore less directly visible than other types of risks. This makes it necessary to focus on informal and covert aspects (Gallagher and Underhill, 2012; Rasmussen et al., 2011). The question, therefore, is how to carry out audits that can ensure that the most important psychosocial risks are identified and the level of their management control assessed.

3. Methods and material

Danish municipalities provide a wide range of welfare services, such as child care, primary schools, social benefits and employment, elderly care and provision of technical infrastructure. Most of the work is dominated by social relations between employees and citizens and other relations that potentially create psychosocial risks, such as harassment and emotional overload. In addition, the Danish public sector has for the last decade been marked by budget constraints that have resulted in restructuring, intensification of work and insecure working conditions (Kamp et al., 2013). These potential risks imply that the psychosocial work environment must have a high priority in OHSM systems in municipalities, and they can thereby constitute a 'critical case' (Flyvbjerg, 2006). We have therefore selected two Danish municipalities that have been operating with a certified system for the past seven to nine years. This extended period of operation has ensured that we could study the actual practice of internal audits and not simply a temporary implementation phase. Finally, an important criterion for

the selection of these two municipalities was the possibility of access, as these two municipalities are third party audited by Bureau Veritas, where one of the researchers is employed. It is important to note that in order to prevent a potential conflict of interest, we have studied only internal audits in which the certification bureau was not involved.

Danish employers are required to carry out a risk assessment at least every third year. In the two municipalities studied, compliance with this requirement has resulted in two risk assessments: one for physical risks and one for psychosocial risks. Both assessments are included in their OHSM system as a means of fulfilling the requirements for risk assessment in the OHSM system standard. All risk assessments and audits therefore fulfill both the Danish legal requirements as well as the requirements set by the standard. The risk assessment of psychosocial risks is carried out as a survey of psychosocial factors and well-being. The national authorities in Denmark have included the OHSAS 18001 standard in its legislation, whereby private and public workplaces with a certified OHSM system are exempted from regular labor inspection.

The two municipalities conduct external audits of all workplaces every sixth year. The audits are implemented according to a plan whereby one-sixth of the workplaces are audited each year. Although the external audits have not been studied in this paper, the external audit reports were used as background data by the internal auditors. In the years between the external audits, the municipalities must carry out internal audits.

We have selected internal audits as a challenging type of audit so that the consequences of the psychosocial work environment features could be as visible as possible. Data collection was designed in order to answer the following questions:

- How are the requirements in OHSAS 18001 translated into practical tools for internal audits of the psychosocial work environment at the workplace?
- How are psychosocial work environment issues being addressed in practice in internal audits?
- What barriers and possibilities have auditors and other stakeholders experienced in relation to internal audits of the psychosocial work environment?

3.1. Data collection and analysis

The data collection in the two municipalities, which we call 'Unify' and 'Diversify', included observation, interviews and collection of documents. Four internal audits with specific focus on psychosocial work environment were observed. We started our observations by observing how the auditors planned the actual audit exercise. Subsequently, we followed the conduct of the audits, and finally we participated in follow-up meetings between all auditors involved in the particular audit round. Detailed notes were taken from these four observations. We also analyzed the internal audit reports written by the lead auditors. Our focus in both the observations and document analysis was on how the audit of the OHSM systems covered psychosocial risks in the workplaces, i.e. what kind of psychosocial work environment topics were taken up by the internal auditors; the kind of audit criteria that guided the internal auditors; and what findings were reported. In Unify Municipality, we observed audits at the two elder care facilities, which we call the 'Hannah Elderly Care Centre' and 'Mary Elderly Care Centre'. In Diversify Municipality, audits were observed at the 'Oliver Elderly Care Centre' and at the 'Vincent Primary School' (all pseudonyms).

Besides observations, we conducted qualitative, semi-structured interviews with the managers of the audit program in the two municipalities and with six internal auditors, whom we

designate as auditors 1 through 6. The interviewees were selected in collaboration with the managers and stratified according to varying auditor experience and educational backgrounds, especially covering both OHS professionals and non-professionals. Interview guides were prepared for each interview group. For the interviews with the managers of the audit program, the questions focused on how they interpreted the standards and guidelines at the municipal level and subsequently, on how the audit models were designed in the two municipalities. The interviews with internal auditors covered methods for planning and conducting audits and difficulties encountered in audits of the OHSM systems with a focus on psychosocial risks. In this context, audits methods are understood as both the overall concept for the tools, techniques and reflections on practices and as the actual conduct of actual audits. Each interview lasted from 90 min to two hours, and all the interviews were recorded and transcribed.

Documents from the two municipalities were used for the analysis of how they had translated the general requirements of audits into local formal audit models and practices. The documents consisted of internal audit reports, audit agendas, audit interview schedules and checklists, lists of meeting participants, agendas and minutes, audit plans, and audit programs.

The data were analyzed using a qualitative and inductive approach based on content analysis (Yin, 2003) and grounded theory (Strauss and Corbin, 1998). The main categories identified through the analysis of the data covered the municipalities' similarities and differences with regard to audit models, the psychosocial work environment issues that were addressed and not addressed in audits, the specific audit findings reported, and the difficulties of auditing psychosocial risks. Moreover, we use the different ways of auditing OHSM systems targeting psychosocial risks to gather new understandings of the possibilities for addressing these issues in internal audits. As recommended in qualitative research (Maxwell, 2012; Yin, 2003), the validity of the analysis was supported by the use of a variety of sources and methods: direct observation, qualitative interviews and internal and external documentary information.

As the findings from this study are limited to two municipalities in Denmark, there may be possible bias related to the limited selection of audits and participants, in so far as a larger variety of practices are likely to exist. This study focuses on OHSAS 18001 certified organizations located in Denmark, so the situation may certainly be different in other national contexts. Furthermore, the conclusions drawn from this study are preliminary, due to the exploratory nature of the qualitative study methodology. Further research is needed to validate our results.

4. Results

In the following, we describe the findings. Firstly, the two internal audit models are described. Then, we analyze how auditing of psychosocial risks is carried out in practice, including a discussion of the similarities and differences between the two municipalities.

4.1. The internal audit models

4.1.1. Case UNIFY

UNIFY is a large Danish municipality with more than 100,000 inhabitants. The OHSM system has been certified since 2008. Most OHS activities are built around a central IT system. The OHSM system in the municipality has a centralized character, where local workplaces are instructed to apply central policies and procedures and where their degree of compliance is closely monitored by the central OHSM unit. There is a clear emphasis on systematic procedures with registration and documentation of local practices that

are monitored using surveys of well-being, risk assessments and action plans. These data are fed into a central data base. Internal audits at the workplaces are also expected to follow central and standardized guidelines, and efforts are put into developing and maintaining a certain degree of inter-auditor consistency. The municipality emphasizes standardized rather than contextual procedures and reports in the IT system in order to demonstrate that the proper procedures have been followed. Occupational health and safety is integrated in a central HR department, and an OHS professional is responsible for the OHSM system and the audit program. The municipality conducts surveys of well-being every year and OHS risk assessment of physical risks at a minimum of every third year. The survey results are used as the risk assessment of psychosocial risks and serve as a point of departure for the internal audits.

It is emphasized by the manager of the audit program that the audits check system compliance and effectiveness and in addition, place emphasis on making sense and giving inspiration to local workplaces for improvement of their activities. The municipality conducts internal audits of all workplaces every fourth year. Two types of internal audits are conducted: a standard audit including both traditional and psychosocial risk and a specific audit with particular focus on psychosocial risks. The psychosocial work environment has been specifically included in the internal audit since 2013.

4.1.2. Case DIVERSIFY

DIVERSIFY is a medium-sized Danish municipality with approximately 50,000 inhabitants. The OHSM system has been certified since 2006 and is characterized by a combination of central and local consultation. The municipality has chosen to establish just a few centralized procedures and limited central reporting and control. Hence, each department has a large degree of autonomy in the implementation of OHS strategies and measures. Occupational health and safety is part of a central HR department, and there is an OHS professional responsible for the OHSM system and the audit program. The municipality conducts surveys of well-being every three years and risk assessments at least every third year as well. There is a low degree of coordinated monitoring of the results of the risk assessment, and performance is not stored digitally or systematically in the municipality. The external auditors have recommended more formalized procedures and control, and the municipality has now decided to implement a central IT system in the coming years.

A key priority is local participation, both in decisions on the main OHS issues to address at the workplaces and in the monitoring methods to be used. Local audits are based on a general guideline, but the guideline is very general and in each case is adapted to local workplace by the auditors in cooperation with the workplaces. The idea is to focus the internal audits on substance and not on formalities and documentation. The municipality carries out internal audits of all workplaces every third year. There are two kinds of internal audits in the municipality: a general audit that includes traditional work environment issues and an audit with specific focus on psychosocial work environment and well-being. These specific audits have been conducted for the last few years. The municipality stresses that the workplace should benefit from value-adding audits with a focus on dialogue and reflection and guidance, so as to improve the psychosocial work environment.

4.2. Auditing psychosocial risks in practice

The analysis of the audit practices begins with a description of the kinds of psychosocial work environment issues that were raised by the internal auditors. We then discuss the proposals for

improvements and remedies offered by the auditors. Finally, we highlight the difficulties faced by managers and auditors when they included psychosocial risks in their internal audits. A comparison of the two municipalities in the purpose, planning and conducting of their internal audits is shown in Table 1.

4.2.1. Psychosocial work environment issues and audit criteria

There were major differences between the two municipalities regarding the issues addressed during the audits. UNIFY tended to focus more on incidents of harassment and violence, and the audit criteria were based on documentation of formal compliance. DIVERSIFY used formal documentation as audit criteria to only a limited extent, and the psychosocial work environment issues raised by the auditors were generally related to challenges in work organization and core tasks.

4.2.1.1. Case UNIFY. In the municipality, the internal auditors focused their work on formal procedures and documentation. They placed great emphasis on conducting risk assessments and documentation of the risk assessments in a proper and adequate manner in the IT system. The following part of the observed audit at 'Mary Elderly Care Centre' illustrates this focus:

Auditor: What is the greatest challenge with regard to psychosocial work environment?

Respondent: A notice about staff reduction has been issued. Employees are worried about being laid off.

Auditor: Have you worked with this anxiety and related concerns? Now I'm referring to the risk assessment.

Respondent: Yes, we have worked with it.

Auditor: Have you made a risk assessment of the concerns?

Respondent: Yes.

Auditor: Have you documented the risk assessment in the IT system?

Respondent: Yes.

[No further questions or comments to this issue]

Thus, the auditors preferred to rely solely on documentation itself, as it was the visible and tangible representation in the formal OHSM system. For the psychosocial work environment issues, the internal auditors placed emphasis on violence, harassment and bullying. Prior to every audit, internal auditors had received a survey on well-being at the workplace, and the survey results with respect to violence, harassment and bullying were addressed in the audit performed at 'Mary Elderly Care Centre':

Auditor: You have frequent incidents of violence as I can see from this in the survey for well-being. What have you done?

Respondent: We have told employees that they must record and report the violence.

Auditor: Do you have any policies or guidelines in this area?

Respondent: We have not written anything down.

Auditor: Don't you need any guidance?

Respondent: We have tried to focus on it.

Auditor: So you do think about how you can prevent violence. Now you only need to get it described in the system.

[A nonconformity was reported in the audit report]

Both these dialogues show how the auditors had more focus on whether the workplaces had documented the procedures and activities than on whether these procedures and OHS activities had actually helped to alleviate the psychosocial work environment issues.

4.2.1.2. Case DIVERSIFY. In DIVERSIFY, the psychosocial work environment issues differed from one audit to another. There was an open and varied audit agenda, and the auditors chose what issues they considered important to highlight. This diversity is illustrated by observations from an audit preparation meeting, where two internal auditors were planning the topics for the audit at 'Oliver Elderly Care Centre'. One of the internal auditors comments:

It is important to focus on organizational changes when we are going to conduct an audit at Oliver Elderly Care Centre. Communication

Table 1

Similarities and differences between audits in UNIFY and DIVERSIFY.

Municipality	UNIFY	DIVERSIFY
Purpose	In addition to system compliance and effectiveness, audits should inspire local workplaces to improve their OHS activities	Value-adding audits with a focus on dialogue, reflection and guidance in order to improve the psychosocial work environment
Audit teams	14 internal auditors consisting of OHS professionals from different departments in the municipality	12 internal auditors consisting of five OHS professionals and seven auditors employed in different departments as managers or OHS representatives
Audit methods	A uniform audit agenda and a detailed and standardized interview schedule. Semi-structured interviews and documentation reviews are the main methods of data collection. Audit results are reported in the form of checking off items on the checklist and as qualitative statements, narratives and conclusions	An open and varied audit agenda and a short interview schedule tailored to the different workplaces by the individual auditor. Semi-structured interviews are the main method of collecting data. Audit results are reported as checking off various items, and as a qualitative short statement of conclusions
Auditor training	Two days of training as internal auditors. Two days annually with different audit topics and three days annually about different OHS topics	Two days of training as internal auditors. Two days about audits of psychosocial work environment and one day annually about different OHS topics
Auditor practice	Every auditor conducts 10 audits annually, each audit lasting 3–4 h	Every auditor conducts eight audits annually, each audit lasting 2–3 h
Psychosocial work environment topics raised during audits	Time pressure, organizational change and incidents of harassment, bullying and violence	Challenges in work organization and core tasks such as taking care of senile dementia Managing and registration of risks in relation to senile dementia
Audit criteria in the observed audits	Documentation, formal procedures and compliance	Substantive issues and workplace experiences. Almost no focus on formalities and documentation
Audit reporting in the observed audits	Suggested improvements due to lack of documented risk assessments and action plans related to time pressure and organizational change Nonconformities due to lack of documentation of risk assessments, guidelines and action plans related to incidents of violence, harassment and/or bullying	Recommendation to obtain more knowledge about the psychosocial work environment

and cooperation at various levels in the municipality is also an important topic for me, and finally, I would like to know what they are occupied with in regard to the psychosocial work environment.

The choice of audit topics was influenced by the specific workplace context and the interests of the particular auditor. Furthermore, in both audits, we observed that there was much focus on substance and the workplace's subjective experiences and perceptions and no focus on formalities and documentation. The following part of the observed audit at 'Oliver Elderly Care Centre' illustrates this focus on substantive issues over formalistic audit criteria:

Auditor: How do you check the psychosocial work environment between the surveys of well-being?

Respondent: It is difficult to check the psychosocial work environment. It is good to do something together across the teams in their spare time. It affects the psychosocial work environment.

Auditor: What should be done differently with respect to the psychosocial work environment?

Respondent: It's hard to put it into words. We have high absenteeism in one team.

Auditor: How are you trying to create a dialogue on the psychosocial work environment?

Respondent: We ask everyone how they are feeling, and we have frequent follow-up at group meetings.

[No further questions or comments to this issue]

During the audit, the workplaces were also free to choose which issues they would like to bring up. The main issues raised by the staff at 'Oliver Elderly Care Centre' concerned persons with senile dementia and registration of accidents related to senile dementia in the national accident reporting IT-system (called EASY):

Auditor: How do you manage the risks in connection with senile dementia?

Respondent: We make guidelines and action plans for difficult senile dementia.

Auditor: How does it work?

Respondent: It works really well. It's good to draft an action plan that says what you specifically have to do. We are good at providing records of violence and threats. But there are problems with EASY as a registration system.

Auditor: It's important that we are told about the trouble with registrations in EASY. We will bring the problem further up in the OHSM system.

To sum up, in both audits, the internal auditors conducted a dialogue with the staff about their efforts to improve the psychosocial work environment. The information collected by DIVERSIFY's internal auditors was not assessed according to whether it corresponded to formal audit criteria such as policies, procedures or requirements. During the audits, DIVERSIFY's internal auditors had little or no focus on formalities.

4.2.2. Reported audit findings

According to OHSAS 18001 terminology, audit findings can be reported in terms of their conformity or nonconformity with the audit criteria. In practice, however, the two municipalities reported audit findings with a focus on positive results, some suggestions for improvement or only few nonconformities. The workplaces had three months to correct the nonconformities identified during an internal audit. Suggestions for improvement, on the other hand, were not binding proposals. The two municipalities used these audit instruments quite differently. Both reported positive results, whereas UNIFY reported both suggestions for improvements and nonconformities, while DIVERSIFY reported only suggestions for a few improvement in the formal audit reports. In neither of the

two municipalities' audits did we find any use of already prepared data sources, such as information about absenteeism related to psychosocial risks.

4.2.2.1. *Case UNIFY.* Nonconformities were reported in both observed audits. The audits reported a lack of documentation of risk assessments, guidelines and action plans related to incidents of violence, harassment and bullying. Suggested improvements were reported when there was a lack of documented risk assessments and action plans related to other, less visible psychosocial risk factors such as time pressure and organizational change. The following citation from the audit report from 'Mary Elderly Care Centre' is an example of a nonconformity reported because of a lack of documented procedures for guidelines of violence, harassment and bullying:

The workplace lacks local guidelines for the prevention and management of violence, harassment and bullying.

With regard to suggested improvements, auditors recommended that the 'Mary Elderly Care Centre' carry out a risk assessment for organizational change and that they document this risk assessment in their IT system. In the other audit, conducted at 'Hannah Elderly Care Centre', increased time pressures on staff led to the following recommendation:

'It is recommended that a risk assessment be made of the increased time pressure . . . This may require articulation of cultural concepts, values, and focus on the core task.'

The recommended improvements in both audits revealed a focus on prevention and management of psychosocial risks at work. This is illustrated by the auditors' focus on whether the workplaces carried out a risk assessment of every identified psychosocial risk. However, it was assessment of risks such as violence, harassment, and bullying that were explicitly required in the OHSM system, whereas assessment of other identified psychosocial risks was merely recommended and not required.

4.2.2.2. *Case DIVERSIFY.* The audit program included examples of possible nonconformities, such as whether the survey of well-being was more than three years old or whether a follow-up action plan was lacking. Furthermore, at the audit preparation meeting, the manager of the audit program stressed that if the workplaces had not acted on problematic results of the survey of well-being, it should be reported as nonconformity. However, the auditors did not focus on any of these issues during the two observed audits, and no nonconformities were reported at the audits we observed.

The suggested improvements reported by the internal auditors were very limited. An example from the 'Oliver Elderly Care Centre' was a recommendation to obtain more knowledge about the psychosocial work environment survey and that the staff could participate in the courses on psychosocial work environment offered by the municipality.

4.2.3. Difficulties of auditing the psychosocial work environment

Both municipalities gave the psychosocial work environment high priority, as psychosocial risks dominated in most workplaces. In both municipalities, however, auditing the quality of the psychosocial risk management proved to be difficult for the internal auditors. They found it difficult to identify psychosocial risks because these risks were considered less visible and more sensitive than traditional OHS issues. One internal auditor in UNIFY expressed the difficulties with identification of psychosocial risks in this way:

It is much easier to look at an assistive tool such as a ceiling lift than at the psychological work environment . . . Psychosocial problems are also difficult to audit because these problems can be private . . . The employees are not so happy talking about the psychosocial work environment, and it is particularly difficult to talk about [these problems] when managers participate in the audit together with the employees (Auditor 1).

The internal auditors in DIVERSIFY also commented on difficulties in identifying psychosocial risks. One auditor observed:

It is difficult for us to spot psychosocial work environment problems because they consist of complex issues. . . so it is important that we become prepared to spot psychosocial risks. . . and we must learn about body language, moods, and how to understand indirect signals (Auditor 5).

The internal auditors generally considered the psychosocial risks to be invisible, sensitive and intangible and therefore difficult to identify. Another difficulty for the auditors was related to assessments of the quality of psychosocial risk assessment and the subsequent action plans. One internal auditor in UNIFY formulated the difficulties in this way:

It is more difficult to assess the psychosocial risk assessment. . . We cannot assess whether the workplaces have written down the right solutions in the action plans because the solutions are not simple and clear. But we can see whether the risk assessment is noted in the IT-system (Auditor 2).

The difficulties of assessing the content and quality of the action plans were emphasized in a similar way by a DIVERSIFY auditor:

It is difficult to assess the content of the action plans. . . Therefore, we only check whether the formal things are in order, and in general, we have an expectation that the workplaces have chosen the best solutions. . . We would not go in and interfere in the workplace's decision (Auditor 6).

The manager of the audit program in DIVERSIFY was aware of the difficulties in assessing the quality of the risk management process using traditional audit methods:

It is much easier to give auditors a checklist when it is about hard-core work environment. But it is important for our auditors to use other methods and tools when they have to assess the quality of the risk assessments and the action plans with respect to psychosocial work environment. . . To learn to ask reflexive questions concerning the action plans. . . such skills are very important because reflexive questions can challenge the decision-making process and thereby enhance the chosen solutions.

The manager of the audit program in DIVERSIFY thus considered the use of dialogue and reflection in professional assessments as adequate methods for overcoming the present difficulties. In this context, however, he also emphasized the need for development of auditor knowledge and experience in the psychosocial risk management process and improvement of qualitative interviewing skills. The manager of the program in UNIFY had recently augmented the auditor team with an organizational psychologist, who was used for a few audits with a special focus on the psychosocial work environment. For the general internal focus, however, the manager expressed her confidence in focusing on the formalized procedures. The internal auditors in DIVERSIFY stated that they were able to assess only formalities, and they regarded it as difficult to assess the quality of psychosocial risk assessment and action plans. The OHS professionals in both municipalities experienced some of the same difficulties for the assessment, but they also considered themselves to be better qualified to do more thorough assessments.

5. Discussion

The two municipalities exhibited important similarities and differences in the way they included the psychosocial work environment in their internal audits of OHSM systems. The similarities in audit practices were related to difficulties assessing the quality of the management of psychosocial risks in their OHSM systems. Psychosocial risks were recognized as a major challenge in both municipalities and therefore had high priority. For the internal auditors, however, using the available audit methods made it difficult for them to assess the quality of the various elements of the risk management process, i.e., the identification and assessment of psychosocial risks, design and implementation of interventions and evaluation of outcome. There were differences between the two municipalities in identifying the relevant audit issues and establishing a clear focus in conducting audits on site. In the first case (UNIFY), the psychosocial work environment was considered to consist of incidents related to violence, harassment, and bullying. The focus of the audits was limited to checking whether formalities and documentation had been adhered to, and nonconformities were reported when formal procedures were not followed. In DIVERSIFY, there was less focus on formalities and documentation and no reports of nonconformities. Here the psychosocial work environment was interpreted from a broader perspective, as audit issues were typically related to challenges with work organization and core tasks.

The findings from our two case studies indicate that internal auditors find it difficult to assess psychosocial risks. This is especially because the psychosocial risks appear less directly visible to them and because managing these types of risks is more complicated. In addition, as no regulatory specification standards exist for the psychosocial work environment, evaluating the quality of the risk assessment and action plan appears more subjective and contextual to auditors. Under these conditions, they tend to abstain from pointing out irregularities and citing nonconformities.

In this context, the internal auditors consider it difficult to meet the essential audit requirement for the evidence-based approach. Auditors must collect and analyze evidential data in order to formulate audit findings that can be reported as either conformity or nonconformity with the audit criteria. The two municipalities show how internal audits can be conducted in different ways, focusing on either formalities and documentation or pursuing a rather subjective 'coaching' approach. The latter approach may be adequate for targeting psychosocial issues, but it does not evaluate the extent to which the workplaces actually comply with the standard.

In the first case (UNIFY), the focus on collecting data related to procedures and documentation of almost all activities drove the workplaces to generate documentation in order to meet the audit criteria, but without necessarily reflecting on whether these routines actually improved the psychosocial work environment. The focus on formal documentation distracted the internal auditors from controlling the quality of psychosocial risks management and from conducting an analysis of risks and prevention measures. Nonconformities were reported only when there was a lack of documented guidelines for violence, harassment and bullying, which are psychosocial work environment issues that can be conceptualized as 'incidents', thus making them easier to count and identify during an audit. The risk of this approach is that it focuses on 'compliance on paper' and may not have impact on the actual work environment.

In the other case (DIVERSIFY), the internal auditor's method of conducting audits depended on each individual auditor's knowledge, experience and personal interests. Audit findings were reported as suggestions for improvement rather than as cases of noncompliance. The result was a non-committal dialogue which

may be helpful for the audited workplaces in the short run, but which does not use the full toolbox of instruments provided by the OHSM standard and does not ensure that the problems identified are actually addressed and eventually solved.

To sum up, in targeting psychosocial risks, the two cases reveal the challenges in transforming general audit guidelines into local audit practice. In both Danish municipalities, auditors had difficulties addressing and evaluating the specific psychosocial issues at stake. The purpose of auditing management systems is to assess whether the system fulfills the requirements of the management system standard, i.e. that it is correctly implemented, and that it is effective in managing OHS risks. If the auditor assesses that the standard has been met and is correctly implemented, it is assumed – according to the logic of the standard – that effectiveness of the management of the work environment is high, including the quality of how psychosocial risks are managed. If this is not the case, the organization has to improve its OHSM compliance system. However, the general guidelines in the OHSAS 18001 standard, practically devoid of any reference to psychosocial factors, are difficult to apply to the multi-causal and complex area of psychosocial work environment. Our findings are in accordance with [Leka et al. \(2011\)](#), who argue that the international OHSM system standard OHSAS 18001 does not explicitly and adequately deal with psychosocial risks. In order to remedy this problem, two standards focusing particularly on regulation of psychosocial risks, have recently been published: the British “Guidance on the management of psychosocial risks at the workplace”, PAS (Publicly Available Specification) 1010 (2010) and the “Psychological health and safety in the workplace” (National Standard of Canada, 2013). The new standards, which are designed to complement OHSAS 18001, understand psychosocial risks to be context-specific, multi-causal and that there are no quick fix solutions. Moreover, the new standards include a more contextual and participative approach than OHSAS 18001. The key principles of assessing psychosocial risk in the new standards are employee involvement and the employees’ expertise as reliable and valid information ([Hohnen et al., 2014](#)). However, these standards have not been adopted in Denmark, and so far, no empirical research on the implementation of the PAS 1010 or the Canadian national standard for psychological health & safety in the workplace has yet been published.

Even though these new standards could be more helpful in providing more detailed guidelines for audits of psychosocial risks, this alone would not solve the complexity of the problem. The psychosocial work environment would still by nature be less visible and tangible and sensitive. Assessments of such issues, therefore, require competences for professional and reflexive judgments on a high level. Viewed in this light, the brief period of auditor training in the two municipalities, two and four days, respectively, is insufficient. Even the OHS professionals in this study expressed concern about their knowledge and skills for in-depth audits of the psychosocial work environment.

This paper has explored internal auditing practices in two municipalities in Denmark. It was not possible to measure the effects of the OHSM system on the psychosocial work environment, but the results indicate shortcomings in effective management of the psychosocial work environment. We must expect that other municipalities, as well as other types of public and private organizations, will face similar constraints in the transformation of the general guidelines in the standard to the kind of audit practices that can effectively meet the challenges of psychosocial risk assessment.

Our results suggest that the full potential of internal audits of psychosocial risks has not been exploited. Important issues such as time pressure and stress have not been touched upon, the quality of action plans has not been assessed, and the issue of non-

conformities has not been discussed. Hence, there is a need to develop methodologies for internal audits. So far, [Bergh et al. \(in press\)](#) have published such a methodology, which has been pilot tested offshore in the oil and gas industry. This methodology is rather extensive and includes a number of activities which in the Danish context are considered part of the risk assessment that the OHSM system is required to carry out. Following the pilot testing, the oil and gas company decided that the suggested methodology was too extensive to apply on a regular basis.

The experience from the above-mentioned study shows that suitable internal audit methods must require a level of resource utilization that is realistic for regular application. Furthermore, such methodologies should include a requirement for the proper procedures, tools and competencies. As psychosocial risks are strongly context dependent, methodologies should open the possibility for tailoring the audit to the context of the specific organization in question and at the same time secure that the evidence based knowledge about psychosocial risks is utilized in the audits. The knowledge and skills of the auditors are a key issue here, and any organization performing internal audits needs to take into consideration both the minimum knowledge and skills requirements as well as the continued development of competencies for carrying out audits. Following such a strategy can help organizations as well as the internal auditors to achieve the full potential of the audits. The two new standards can be a point of departure for such a development.

6. Conclusion

The fact that OHSAS 18001 hardly mentions the psychosocial work environment and that it presumes that psychosocial risks can be addressed like any other OHS risk results in very limited guidance on how to audit OHSM systems targeting psychosocial risks at local work places. The routines of carrying out audits of psychosocial risks are therefore left to the discretion of the individual organizations. The result of this lack of guidance is not only major variations in the implementation and application of OHSM systems in this area, but also in a lack of knowledge of the extent to which psychosocial risks are actually targeted and properly controlled by the systems. In cases where local competencies are able to steer the audits to relevant issues, the systems may work well. However, our study has shown that OHSM systems certified according to OHSAS 18001 do not in themselves guarantee that psychosocial risks are controlled in the manner intended by the standard. The existence of a standard is not enough. Without adequate psychosocial risk assessment routines, there is a risk that the full potential of the OHSM system cannot be achieved. It would be beneficial to have clearer guidelines specifically adapted to the psychosocial work environment in the OHSAS 18001 standard.

A new ISO standard – ISO 45001 – is being developed to replace OHSAS 18001 by the end of 2016. Although the overall aim of ISO 45001 remains the same as OHSAS 18001, the new standard contains some changes. With regard to managing and auditing psychosocial risks, the ISO 45001 standard, like OHSAS 18001, does not deal explicitly with psychosocial risks. Furthermore, the concept ‘psychosocial risk’ is mentioned only in the informative part of ISO 45001 – the ‘Guidance for use’ – that is not a part of the auditable criteria (Committee Draft, [ISO, 2015](#); [IRCA, 2014](#)). In this sense, it seems that the new ISO standard does not provide much guidance in auditing the management of psychosocial risks in relation to OHSM systems.

The general audit guidelines allow considerable room for interpretation, as illustrated by the diverging perceptions on what might be audited in the two municipalities. The results of this study reveal the challenges in transforming the general audit guidelines into internal audit practices targeting the psychosocial

work environment. Psychosocial risks cannot be observed, managed and measured in the same manner as most accident and physical OHS risks. And the internal auditors in both municipalities found it difficult to assess the quality of their management of psychosocial risks.

Although the present study has highlighted a number of challenges facing OHSM systems when auditing psychosocial risks, further empirical research on internal audit practices is needed. In addition, studies of external audits can provide valuable results that can help enhance our knowledge in this field. Finally, the development and documentation of specific methods and auditor competencies is necessary in order to carry out high quality audits of the psychosocial work environment. Organizations that intend to carry out audits of the psychosocial work environment would benefit from more extensive training of the auditors. Clearly, the general auditing methods and skills need to be supplemented by a more thorough understanding of psychosocial work environment issues.

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