**INTERNAL AUDIT – OBSERVATION REPORT**

|  |  |  |  |
| --- | --- | --- | --- |
| **Safety Management System** | | **No :** | |
| **Department / Vessel :** | **Auditor :** | | |
| **Details** | | **ISM Clause or Other Ref.** | **Auditee’s Comments** |
|  | |  |  |
| **Signed Auditee** | **Signed Auditor** | | |