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**IOAS Official Notice 2018-2**  
**December 15, 2018**  
**Internal Audit - Frequency**

**Applicability:** All schemes

**References:**

ISO17065 8.6.3 (COR, COSMOS, TE)

GOTS 5.1.5.5

IFOAM 3.4.1

NATRUE 6.5.5

**Applicable immediately**

This Official notice has been written to clarify the requirement on frequency of Internal Audits.

The IOAS formal interpretation is that Internal Audits need to be carried out annually (within a 12 months period). However, the CB might decide not to cover their whole system (all policies and procedures) every year, but to spread it out over a certain period specified by the CB. In case the CB decides not to carry out complete Internal Audits annually, the IOAS will require the CB to have an adequate documented Internal Audit plan that justifies a complete Internal Audit being carried out over a longer period of time.

If you have any questions related to this official notice, please contact your Client Manager.

End