

4.5.4 AUDIT

WHAT IS AN ENVIRONMENTAL AUDIT?

Definition of Audit Terms

Audit terminology uses the following specific interpretations of everyday language:

Systematic – organized, methodical, planned

Documented – recorded in writing

Verification – information is cross-checked, validated, confirmed

Objective – independent, unbiased, no conflict of interest

Evaluating – assessing, judging

Evidence – observations and information that have been verified

Audit criteria – standards against which assessment is made, e.g., ISO 14001 in the case of EMS

Audit scope – the elements of ISO 14001, the areas of operation, and the time-frame the audit will cover

Audit objectives – for an EMS audit these will usually be to assess whether the EMS has been implemented properly; meets norms for the industry and the requirements of due diligence; and to identify opportunities for improvement in the EMS.

EMS Audits – Some Practicalities

Audits of an EMS are usually conducted once or twice a year. Audits may be classified as internal or external. Internal audits usually involve trained personnel from the facility being audited or from other sites within the organization, sometimes together with

an external professional auditor hired by the organization to assist and to bring a 'fresh pair of eyes'.

External audits may be either by an independent contractor retained by the organization to advise it on gaps in the EMS, or by a certified registrar. In the latter case the purpose is to assess the suitability of the EMS for registration to ISO 14001. Registration audits are conducted at intervals of three years to ensure the continuing suitability of the EMS. Surveillance audits are conducted by a registrar between registration audits at intervals of six months or one year, and are intended to check on the maintenance of the EMS. No let up in vigilance is tolerated once an organization has received registration to ISO 14001.

EMS Audit – ISO 14001 Definition

A systematic and documented verification process of objectively obtaining and evaluating audit evidence to determine whether an organization's EMS conforms with the EMS audit criteria set by the organization (i.e., ISO 14001), and communicating the results of this process to management.

Some Details about EMS Audits

It is not feasible in this course to cover the principles, practices, and skills of environmental auditing. But some background information may be useful to help understand the structure of an environmental audit. Here are the

key 'actors', and their roles and responsibilities in an EMS audit:

Client – the sponsor, who requests and usually pays for the audit

Auditee – the organization or facility being audited (often also the client)

Audit team – Qualified individuals, directed by a Lead Auditor, who conduct the audit

Facility managers, supervisors and employees – responsible for co-operating in the audit, and providing information requested by the auditors

Facility top management – responsible for authorising action on the audit results.

ISO 14001 4.5.4 EMS AUDIT says:

The organization shall establish and maintain programs and procedures for periodic environmental management system audits to be carried out in order to:

- (a) determine whether or not the EMS conforms with planned arrangements for environmental management, including the requirements for this International Standard and has been properly implemented and maintained; and
- (b) provide information on the results of audits to management.

The organization's audit program, including any schedule, shall be based on the environmental importance of the activity concerned and the results of previous audits. In order to be comprehensive the audit procedures shall cover the audit scope, frequency, and methodologies, as well as the responsibilities and requirements for conducting audits and reporting results.

The Requirements of ISO 14001 Translated

Element 4.5.4 of the Standard stipulates that an organization must schedule regular internal audits of its EMS to determine whether it consistently meets all the requirements in ISO 14001, and is kept up to date (i.e., maintained properly). The scope of each audit need not cover all elements of the Standard, nor need every audit be conducted in all functions of the facility. Indeed, the Standard specifies that priority must be given to issues of environmental importance, with consideration to results from previous audits. In other words, audits should focus on potential 'hot spots'.

An organization needs to develop an audit schedule that balances firmness with flexibility to be able to respond to the most important topics in a timely fashion. All elements of the Standard should be audited in the three-year period between registration audits. Whenever practical, the ISO 14001 elements and facility areas that will be audited by a registrar in a surveillance audit should be audited internally in the two or three months prior to the external audit to assess their readiness.

Requirements for Audit Procedures

Internal audit procedures used by an organization should include information on:

- The scope, frequency (i.e., schedule), and methods
- Roles and responsibilities of audit team members, managers and other employees
- Qualification and experience required to be a member of the

audit team, including lead auditor qualifications

- Design, development, and use of audit protocols and checklists
- Audit report format, distribution, and schedule for reviewing and providing feedback on the findings
- Responsibility for reporting the audit findings to top management, including when and how
- Responsibility for developing and implementing action plans to respond to audit findings (i.e., corrective and preventive actions).

Environmental Compliance Audits

To conform with a requirement in ISO 14001 element 4.5.1 (Monitoring and Measurement), an organization must also conduct periodic audits of compliance with:

- National, regional or provincial, local, and community environmental laws, regulations, and permits
- The requirements of due diligence
- Company policies, Programs, and procedures
- Good environmental management practices for their type of industry.

Principles and procedures for these audits are identical to EMS audits, though scope, criteria, objectives, protocols, and checklists will be quite different.

ISO Guidelines for Audits and Auditors

The following three ISO documents contain guidelines on the principles of, and procedures for, environmental audits, and the qualifications for environmental auditors. Internal audits

should follow these requirements as closely as possible; external audits must comply with the criteria set out in these Standards:

ISO 14010 – Guidelines for Environmental Auditing - General Principles

ISO 14011 – Audit Procedures - Auditing of EMS

ISO 14012 – Qualification Criteria for Environmental Auditors.

SUMMARY OF KEY POINTS

- Environmental audits are periodic checks on the 'health' of an organization's EMS or legal compliance status, and are catalysts for continual improvement of the EMS.
- Audits of an ISO 14001 EMS can take place at intervals ranging from a few months to one year.
- The principal participants in an environmental audit are the client/sponsor, the facility being audited (i.e., the auditee), members of the audit team, site management and employees.
- Audit procedures must define roles, responsibilities, scope, criteria, objectives, schedule, auditor selection criteria, requirements for reporting, reviewing, and responding to audit findings.