



The emerging legal framework for environmental auditing in South Africa

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Introduction (1)



Environmental auditing

- one of many environmental management tools
 - ★ used to assess, evaluate and manage environmental management and sustainable development concerns.
- most logical means of formally checking compliance with specific environmental legal requirements.
- has a formal been used for nearly 50 years
 - ★ conducted in South Africa since the late 1980s.



Until recently,

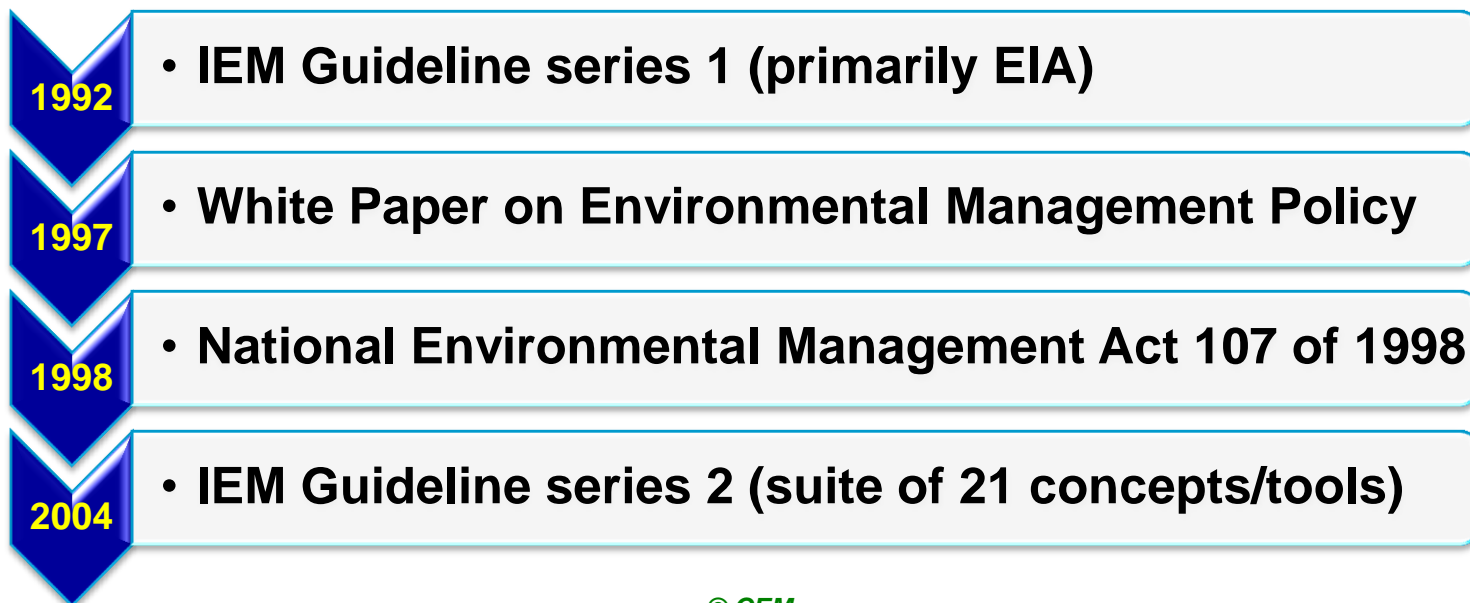
- despite a number of official guideline documents on auditing,
- there were limited specific legal requirements for environmental auditing in South Africa
- industry has been relying on the guidance from international organisations and standards
 - ★ ISO 14010, ISO 14011, ISO 14012 and ISO 19011.



Introduction (2)

- 🌐 In South Africa, the Department of Environmental Affairs (DEA) has been promoting the concept of Integrated Environmental Management (IEM) since the 1980s.
 - a systematic, structured inclusion of environmental considerations efficiently and adequately in all stages of development.

- 🌐 This followed a logical progression





Introduction (3)

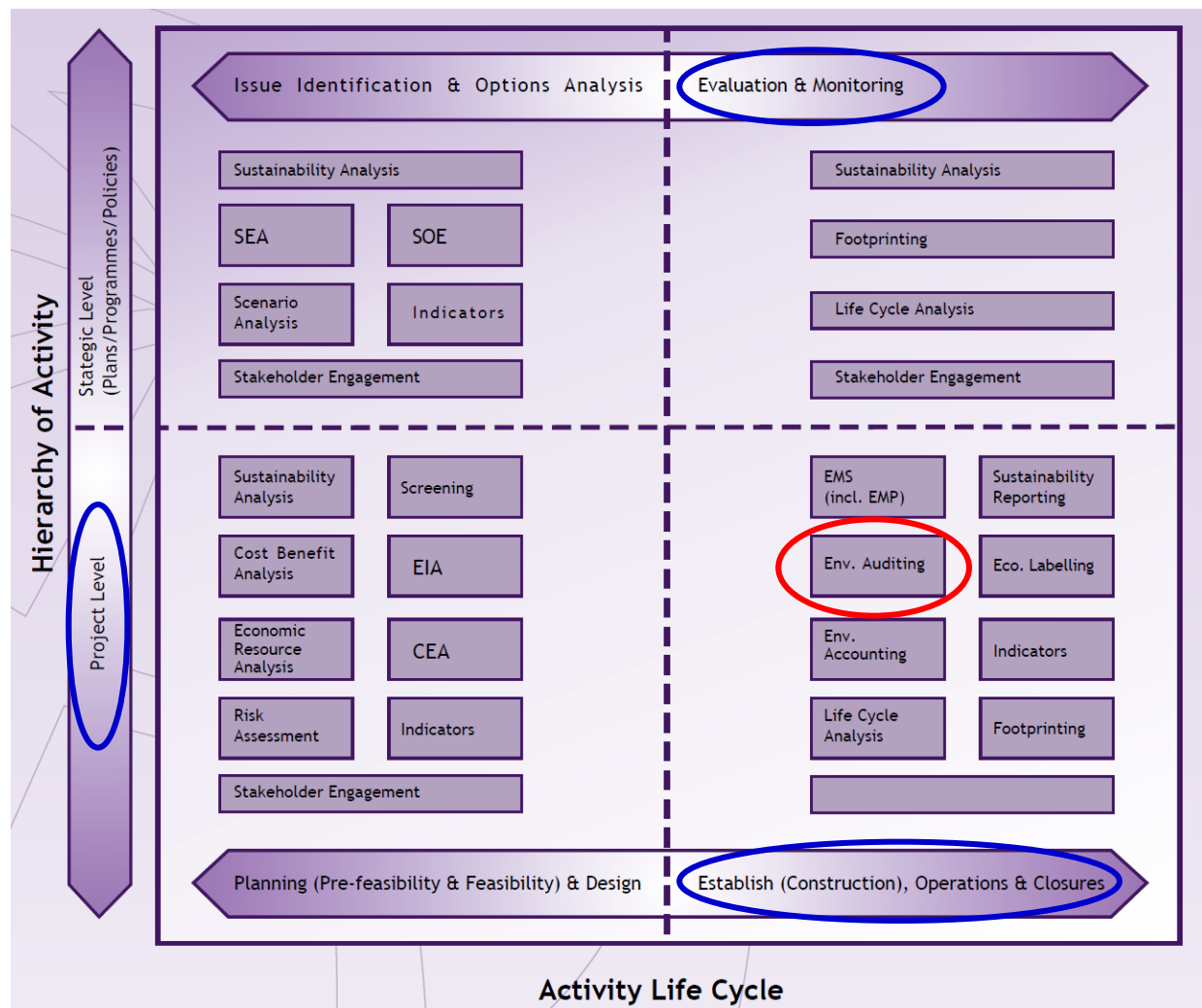
- 🌍 IEM has evolved to be
 - 🐟 an underlying philosophy and a set of principles,
 - 🐟 supported by a **suite of environmental assessment and management tools**
 - 🐟 aimed at promoting sustainability.
- 🌍 It provides a holistic framework
 - 🐟 for the assessment and management of environmental impacts and aspects,
 - 🐟 associated with each stage of the activity life cycle,
 - 🐟 that can be embraced by all sectors of society.



Introduction (4)

Integrated environmental management: on-stop shop

Commonly used tools in the IEM toolbox





Introduction (5)




- 🌍 **As one of many environmental management tools, environmental auditing has also been progressively introduced into the legal framework for environmental management.**
 - 🐟 **The legal mandate for environmental auditing as one of a suite of environmental management tools was established with the publication of the NEMA in 1998 and the publication of the MPRDA in 2002.**
 - 🐟 **It has moved from the MPRDA regime (in 2008-1014) and strengthened in the NEMA with the revisions of section 24 of the NEMA (in 2008).**
 - 🐟 **The formal use/implementation thereof**
 - ★ **has been required by the EIA regulations since 2006**
 - ★ **was strengthened in the 2014 EIA regulations.**



Introduction (6)



This presentation will ...

-  **Reflect on key aspects of the progressive development path for environmental auditing to a legal regulated tool;**
-  **Identify gaps in the current legal framework;**
-  **Suggest improvement options to address the identified gaps.**



The legal mandate for environmental auditing



Mandate for environmental auditing as environmental management tool

National Environmental Management Act (NEMA), 107 of 1998, Chapter 5: Integrated Environmental management (IEM)

Section 23: General principles

- ★ (1) Purpose of Chapter 5 is to **promote the application of appropriate environmental management tools**, to ensure the IEM of activities.
- ★ (2) The **general objective of IEM** is to-
 - promote the integration of the environmental management principles (section 2)
 - » into the making of all decisions which may have a significant effect on the environment;
 - **identify and employ the modes of environmental management best suited to ensuring that a particular activity**
 - » is pursued in accordance with the principles of environmental management (section 2).



Auditing as compliance monitoring & performance assessment tool (1)



NEMA, 107 of 1998, Chapter 5: IEM

Section 24: Environmental Authorisation

- ★ (1A) Every applicant (for Environmental Authorisation) must comply with requirements prescribed in terms of this Act (NEMA), in relation to—
 - any prescribed report;
 - any environmental management programme;
- ★ (4) With respect to every application for an environmental authorisation and where applicable,
 - procedures for the investigation, assessment & communication of potential environmental consequences or impacts of activities must include,
 - » investigation & formulation of arrangements for the monitoring & management of environmental consequences or impacts,
 - » and the assessment of the effectiveness of such arrangements after their implementation;



Auditing as compliance monitoring & performance assessment tool (2)

- 🌐 **NEMA, 107 of 1998, Chapter 5: IEM**
 - 🐟 **S. 24N: Environmental management programme (EMPr)**
 - ★ The **Minister**, the Minister responsible for mineral resources or identified **competent authority**
 - ➔ may require the **submission** of an **EMPr**, ...
 - ➔ **must require** the **submission** of an **EMPr**, before considering an application for an environmental authorisation
 - » where an **EIA** has been **identified** as the **environmental instrument** to be **utilised** as the **basis** for a **decision** ...
 - ★ The **EMPr must contain**—
 - ➔ **information** in respect of the **mechanisms** proposed for **monitoring compliance** with the **EMPr**
 - » and for **reporting** on the **compliance**;
 - ★ The **holder** and **any person issued** with an **environmental authorisation**—
 - ➔ **must monitor** and **audit compliance** with the **requirements** of the **EMPr**;



Auditing as compliance monitoring & performance assessment tool (3)



NEMA, 107 of 1998, Chapter 5: IEM



S. 24Q: Monitoring and performance assessment

★ As part of the **general terms and conditions** for an **environmental authorisation** and in order to—

→ **ensure compliance** with the **conditions** of the **environmental authorisation**; and

→ **assess** the **continued appropriateness** and **adequacy** of the **EMPr**,

every holder must conduct such **monitoring** and such **performance assessment** of the **approved EMPr** as may be prescribed.



S. 44. Regulations in general

★ The Minister may make **regulations** on **auditing** and **reporting of environmental liability**;



Auditing as compliance monitoring & performance assessment tool (4)

🌐 NEMA, 107 of 1998, Chapter 5: IEM

🐟 S. 46. Model environmental management bylaws

- ★ The Minister may make **model bylaws** aimed at establishing **measures** for the **management** of **environmental impacts** of any development within the jurisdiction of a municipality, ...
- ★ The **purpose** of the model bylaws ... must be **to-**
 - ➔ mitigate adverse environmental impacts;
 - ➔ facilitate the **implementation** of **decisions taken**, and **conditions imposed** as a **result** of the **authorisation** of new activities and developments, or **through** the **setting** of **norms and standards** in respect of existing activities and developments; and
 - ➔ ensure effective environmental management ...
- ★ The model bylaws must include **measures** for **environmental management**, which **may include-**
 - ➔ auditing, monitoring and ensuring compliance



Auditing as compliance monitoring & performance assessment tool (5)

Integrated environmental management: on-stop shop



2006 EIA Regulations

- *Ad hoc* auditing on specific matters as required by CA (where CA believes there could be possible contravention of EA condition)
- No explicit requirements for content of audit report
- No explicit requirements for auditor independence (may)



2010 EIA Regulations

- *Defines content of audit report*
 - ★ verifiable findings and recommendations for improvement on compliance of EA
- *Sets out content of EAs*
 - ★ EAs MAY require audits at specific intervals or when requested by CA
- *Ad hoc* audits when CA suspects there could be a contravention of EA condition



Auditing as compliance monitoring & performance assessment tool (6)

NEMA EIA Regulations, 2014

1. Interpretation

- ★ "independent", in relation to the person responsible for the preparation of an environmental audit report, means-
 - that such person has no business, financial, personal or other interest in the activity or application in respect of which that EAP, specialist or person is appointed in terms of these Regulations; or
 - that there are no circumstances that may compromise the objectivity of that person in performing such work;
 - excluding -
 - » fair remuneration for work performed in connection with that environmental audit;



Auditing as compliance monitoring & performance assessment tool (7)

NEMA EIA Regulations, 2014

R. 37 Content of environmental authorisation

★ An environmental authorisation must specify-

- the frequency of auditing of compliance with the conditions of the environmental authorisation and of compliance with the EMPr, and where applicable the closure plan,
 - » in order to determine whether such EMPr and closure plan continuously meet mitigation requirements and addresses environmental impacts,
 - » taking into account processes for such auditing prescribed in terms of these Regulations: provided that the frequency of the auditing of compliance with the conditions of the environmental authorisation and of compliance with the EMPr may not exceed intervals of five years;
- the frequency of submission of an environmental audit report to the competent authority, including the timeframe within which a final environmental audit report must be submitted ...;



Auditing as compliance monitoring & performance assessment tool (8)



NEMA EIA Regulations, 2014



R. 37 Content of environmental authorisation

- ★ a requirement that the environmental authorisation, EMPr, any independent assessments of financial provision for rehabilitation and environmental liability, closure plans, where applicable, audit reports, including the environmental audit report ... , and all compliance monitoring reports
- ★ be made available for inspection and copying-
 - at the site of the authorised activity;
 - to anyone on request; and
 - where the holder of the environmental authorisation has a website, on such publicly accessible website;



Auditing as compliance monitoring & performance assessment tool (9)

- 🌐 **NEMA EIA Regulations, 2014, Part 3: Auditing and amendment of environmental authorisation, environmental management programme and closure plan**
 - 🐟 **R. 34 Auditing of compliance with environmental authorisation, environmental management programme and closure plan**
 - ★ **The holder of an environmental authorisation must, for the period during which the environmental authorisation and EMPr, and where applicable the closure plan, remain valid-**
 - ➔ **ensure that the compliance with the conditions of the environmental authorisation and the EMPr, and where applicable the closure plan, is audited; and**
 - ➔ **submit an environmental audit report to the relevant competent authority.**



Auditing as compliance monitoring & performance assessment tool (10)



NEMA EIA Regulations, 2014, Part 3

➤ R. 34 Auditing of compliance with environmental authorisation, EMPr and closure plan

- ★ The environmental audit report contemplated ... must-
 - ➔ be prepared by an independent person with the relevant environmental auditing expertise;
 - ➔ provide verifiable findings, in a structured and systematic manner, on-
 - » the level of performance against and compliance of an organization or project with the provisions of the requisite environmental authorisation or EMPr and, where applicable, the closure plan; and
 - » the ability of the measures contained in the EMPr, and where applicable the closure plan, to sufficiently provide for the avoidance, management and mitigation of environmental impacts associated with the undertaking of the activity;
 - ➔ contain the information set out in Appendix 7; and
 - ➔ be conducted and submitted to the competent authority at intervals as indicated in the environmental authorisation.



Auditing as compliance monitoring & performance assessment tool (11)



NEMA EIA Regulations, 2014, Part 3



R. 34 Auditing of compliance with environmental authorisation, EMPr and closure plan

- ★ The environmental audit report contemplated ... must determine-
 - the ability of the EMPr, and where applicable the closure plan, to sufficiently provide for the avoidance, management and mitigation of environmental impacts associated with the undertaking of the activity on an ongoing basis and to sufficiently provide for the , avoidance, management and mitigation of environmental impacts associated with the closure of the facility; and
 - the level of compliance with the provisions of environmental authorisation, EMPr and where applicable the closure plan.



Auditing as compliance monitoring & performance assessment tool (12)



NEMA EIA Regulations, 2014, Part 3

➤ R. 34 Auditing of compliance with environmental authorisation, EMPr and closure plan

★ Where the findings of the environmental audit report contemplated ... indicate-

➔ insufficient mitigation of environmental impacts associated with the undertaking of the activity; or

➔ insufficient levels of compliance with the environmental authorisation or EMPr and, where applicable the closure plan;

the holder must, when submitting the environmental audit report to the competent authority in terms of subregulation (1), submit recommendations to amend the EMPr or closure plan in order to rectify the shortcomings identified in the environmental audit report.



Auditing as compliance monitoring & performance assessment tool (13)



NEMA EIA Regulations, 2014, Part 3

- **R. 34 Auditing of compliance with environmental authorisation, EMPr and closure plan**
 - ★ Within 7 days of the date of submission of an environmental audit report to the competent authority, the holder of an environmental authorisation must notify all potential and registered interested and affected parties of the submission of that report, and make such report immediately available-
 - ➔ to anyone on request; and
 - ➔ on a publicly accessible website, where the holder has such a website.
 - ★ An environmental audit report must contain all information set out in Appendix 7 to these Regulations.
- **R. 35 Amendment of environmental management programme or closure plan as a result of an audit**
 - ★ The competent authority must consider the environmental audit report and amended EMPr and, where applicable the amended closure plan,
 - ➔ ... and approve such amended EMPr, and where applicable the amended closure plan, if it is satisfied ...



Auditing as compliance monitoring & performance assessment tool (14)



NEMA EIA Regulations, 2014, Appendix 7: Environmental audit report

2. Objective of the environmental audit report

→ To report on-

- » the level of compliance with the conditions of the environmental authorisation & EMPr, and where applicable, the closure plan; and
- » the extent to which the avoidance, management and mitigation measures provided for in the EMPr, and where applicable, the closure plan achieve the objectives and outcomes of the EMPr, and closure plan.

→ evaluate the effectiveness of the EMPr, and where applicable, the closure plan;

→ identify and assess any new impacts and risks as a result of undertaking the activity;

→ identify

- » shortcomings in the EMPr, and where applicable, the closure plan; and
- » the need for any changes to the avoidance, management and mitigation measures provided for in the EMPr, and where applicable, the closure plan.



Auditing as compliance monitoring & performance assessment tool (15)

- 🌐 **National Environmental Management: Waste Act, 59 of 2008, Chapter 5: Licensing of waste management activities**
 - 🐟 **R. 51 Contents of waste management licences**
 - ★ A waste management licence must specify monitoring, auditing and reporting requirements.



Auditing as compliance monitoring & performance assessment tool (16)



National Environmental Management: Waste Act, 59 of 2008, National norms & standards for the management of waste

Chapter 3: General Provisions

★ 16. Auditing

→ Internal Audits

- » Internal audits must be conducted bi-annually and on each audit occasion an official report must be compiled by the relevant auditor to report the findings of the audits, which must be made available to the external auditor.

→ External Audits

- » An independent external auditor must be appointed to audit the waste storage facility biennially and the auditor must compile an audit report documenting the findings of the audit, which must be submitted to the relevant authority.

→ The external audit report must-

- » specifically state whether conditions of these standards are adhered to;
- » include an interpretation of all available data and test results regarding the operation of the storage facility and all its impacts on the environment;



Auditing as compliance monitoring & performance assessment tool (17)



NEMWA, National norms & standards for the management of waste

→ The external audit report must-

- » specify target dates for the implementation of the recommendations to achieve compliance;
- » contain recommendations regarding non-compliance or potential non-compliance and must specify target dates for the implementation of the recommendations and whether corrective action taken for the previous audit non conformities was adequate; and
- » show monitoring results graphically and conduct trend analysis.

★ R 17. Relevant authority audits and inspections

- The relevant authority responsible for waste management reserves the right to audit and/or inspect the waste storage facility without prior notification at any time.
- Any records or documentation pertaining management of the waste storage facility must be available to the relevant authorities upon request, as well as any other information which may be required.



Auditing as compliance monitoring & performance assessment tool (18)

- 🌐 **Minerals Act, 50 of 1991,**
 - **S. 63 Regulations**
 - ★ The **Minister** may ... make **regulations** regarding the **monitoring** and **auditing** of **environmental management programmes**.

- 🌐 **Mineral & Petroleum Resources Development Act (MPRDA), 28 of 2002, Chapter 4: Mineral & Environmental Regulation**
 - **S. 107. Regulations**
 - ★ The **Minister** may ... make **regulations** regarding the **monitoring** and **auditing** of **environmental management programmes**.
 - **Schedule II: Transitional arrangements**
 - ★ **10. Continuation of approved environmental management programme (EMPr)**
 - ➔ Any **EMPr approved** in terms of section 39(1) of the Minerals Act and in force immediately before this Act took effect
 - ➔ and **any steps taken** in respect of the **relevant performance assessment** and **duty to monitor** connected with **that EMPr**
 - » continues to remain in force when this Act comes into effect.



Auditing as compliance monitoring & performance assessment tool (19)

- 🌐 **MPRDA Regulations, Part III: Environmental regulations for Mineral Development**
 - **R 50. Contents of environmental impact assessment report**
 - ★ The contents of an environmental impact assessment report must include the following:
 - ➔ description of the arrangements for monitoring & management of environmental impacts;
 - **R. 51 Environmental Management Programme (EMPr)**
 - ★ An EMPr must include an outline of the implementation programme, which must include –
 - » planned monitoring and EMPr performance assessment;
 - **R. 52 Environmental management plan (EMP)**
 - ★ An environmental management plan, must ... contain
 - ➔ planned monitoring and performance assessment of the EMP;



Auditing as compliance monitoring & performance assessment tool (20)



MPRDA Regulations Part III

➤ R. 55 Monitoring and performance assessments of EMPr/EMP

★ As part of the general terms and conditions for a prospecting right, ... and in order to ensure compliance with an EMPr or EMP and to assess the continued appropriateness and adequacy of the EMPr/EMP, a holder of such permit or right must-

➔ conduct monitoring on a continuous basis;

➔ conduct performance assessments of the EMP/EMPr as required; and

➔ compile and submit a performance assessment report to the Minister ...

★ The frequency of performance assessment reporting shall be –

➔ in accordance with the period specified in the approved EMPr/EMP; or

➔ every two years; or

➔ as agreed to in writing by the Minister.

★ A performance assessment report ... shall be in the format provided in guidelines ... published by the Department



Auditing as compliance monitoring & performance assessment tool (21)



MPRDA Regulations Part III

- R. 55 Monitoring and performance assessments of EMPr/EMP
 - ★ A performance assessment report ... shall as a minimum contain information regarding
 - ➔ the period applicable to the performance assessment;
 - ➔ the scope of the assessment;
 - ➔ the procedure used for the assessment;
 - ➔ the interpreted information gained from monitoring the approved EMPr/EMP:
 - ➔ the evaluation criteria used during the assessment;
 - ➔ the results of the assessment; and
 - ➔ recommendations on how and when non-compliance and deficiencies will be rectified.
 - ★ A holder of a prospecting right, ... may appoint an independent competent person(s) to conduct a performance assessment & compile a performance assessment report ...
 - ★ Subject to ... the performance assessment report submitted by the holder may be disclosed by the Minister to any person on request.



Auditing as compliance monitoring & performance assessment tool (22)



MPRDA Regulations, Part III

- **R. 55 Monitoring and performance assessments of EMPr/EMP**
 - ★ If upon consideration by the Minister, the **performance assessment** ... is **not satisfactory** or the performance assessment report submitted by the holder is **found to be unacceptable**, the holder must –
 - ➔ **repeat** the whole or relevant parts of the **performance assessment** and revise and resubmit the report;
 - ➔ **appoint** an **independent competent person(s)** to **conduct** the whole or part of the **performance assessment** and to **compile** the **report**.
 - ★ If a reasonable assessment indicates that the **performance assessment** cannot be executed satisfactorily by a holder ... or a competent person(s) appointed by the holder,
 - ➔ the **Minister** may **appoint** an **independent competent person(s)** to **conduct** such **performance assessment** ... for the cost of the holder.



Auditing as compliance monitoring & performance assessment tool (23)



MPRDA Regulations, Part III

- **R. 55 Monitoring and performance assessments of EMPr/EMP**
 - ★ When the holder ... intends closing an operation, a final performance assessment must be conducted and a report submitted to the Minister to ensure the following -
 - ➔ the requirements of the relevant legislation have been complied with;
 - ➔ the closure objectives as described in the EMPr/EMP have been met; and
 - ➔ all residual environmental impacts resulting from the holder's operations have been identified and the risks of latent impacts which may occur have been identified, quantified and arrangements for the management thereof have been assessed.
 - ★ A final performance assessment report must either precede or accompany an application for a closure certificate in terms of the Act.



Auditing as compliance monitoring & performance assessment tool (24)



MPRDA Regulations, Part IV: Petroleum Exploration and Production

Chapter 9: Operations and Management

★ R. 119. Hydraulic fracturing operations

→ During hydraulic fracturing, a holder must ensure that **audits** by **independent** and **competent persons** are **made available** to the **designated agency** and are **in line with the reporting requirement of plans** provided for in these Regulations;

★ R. 120. Post hydraulic fracturing report

→ A holder must **compile an audit report** of the **detailed post hydraulic fracturing operations** for the completed well pad and **submit the report** to the **designated agency** and the **department responsible for water affairs**.

A circular graphic illustrating the environmental cycle. It features a yellow sun at the top, a grey factory with smokestacks on the left, and a green arrow pointing from the factory to the sun. Below the sun, there are three wavy bands in green, light green, and light blue, representing air, water, and land respectively. A green arrow at the bottom points from the water/land area back to the factory, completing the cycle.

Environmental auditing guidelines



Environmental auditing in the IEM Guideline Series 2:2004 (1)



Environmental auditing guideline (14)

- **One of many environmental management tools**
 - ★ used to assess, evaluate and manage environmental and sustainability issues.
- **Essence of any environmental audit**
 - ★ to find out how well the environmental organisation, environmental management and environmental equipment are performing.
- **Defined as a**
 - ★ process whereby an organisation's environmental performance is tested against its environmental policies and objectives.
- **Provides information on**
 - ★ roles, responsibilities and activities in environmental auditing;
 - ➔ Lead auditor, auditor, audit team, technical expert, client & auditee



Environmental auditing in the IEM Guideline Series 2:2004 (2)

- **Process considerations**
 - ★ Policies & objectives must be defined and documented.
 - ★ Tests includes
 - ➔ **questioning; studying documentation** – policies, procedures, work instructions, manuals and other materials that form a part of management systems; and **observation** of scenes, processes and events.
 - ★ Evidence that supports the tests is also assembled.
 - ➔ When questions are answered verbally, answers must be supported by evidence - references to work instructions, procedures, manuals, sampling & monitoring results.
 - ★ Evidence forms an “audit trail”
 - ➔ consists of copies or documents, photographs, references to sections of procedures & manuals, and notes on conversations & discussions.
 - ➔ should be possible to afterwards “follow the audit trail” and track how audit findings & recommendations were arrived at.



Environmental auditing in the IEM Guideline Series 2:2004 (3)

- Also provides information on
 - ★ Environmental Audit process;
 - ➔ Planning, pre-audit meeting, opening meeting, audit, auditor meeting, exit meeting, reporting, follow-up & action plans;
 - ★ tools and techniques used in auditing;
 - ➔ Checklists, questionnaires (audit protocols), questioning, observations & photographs;
 - ★ environmental audit reports;
 - ➔ Should be kept as simple and as readable as possible. The information in the report should be written in such a manner that all stakeholders are able to understand it.
 - ➔ Guidelines for formal audit report format and content - ISO 19011 – Guidelines for quality and/or environmental management systems auditing.
 - ★ audit report distribution
 - ➔ As a basic rule, environmental audit reports should be made available to all stakeholders.



Environmental auditing in the IEM Guideline Series 2:2004 (4)

- Also reflects on:
 - ★ auditor competency
 - ➔ Refer to SACTA as the only South African organisation that is providing a formally recognised certification and competency framework for environmental auditors.
 - ★ audit follow-up
 - ➔ Audits generate considerable quantities of valuable management information, often at considerable time, effort and cost.
 - ➔ Therefore, it is important to ensure that the audit findings and recommendations are considered at the correct level within the organisation and that action plans and implementation programmes result from the findings.
 - ➔ Without follow-up, the audit becomes an isolated event, which soon becomes forgotten in the pressures of organisational priorities and the passing of time.



Environmental auditing in the IEM Guideline Series 2:2004 (5)

➤ Furthermore reflects on:

★ Confidentiality

- ➔ As an “outsider”, the external auditor must be given access to strategic, sensitive and proprietary company information, in order to be able to carry out the audit.
- ➔ To protect proprietary company secrets and information that ensures a company’s competitive advantage,
 - » an external auditor may be required to sign some form of secrecy agreement to reinforce the need to safely manage information during the course of the audit.
- ➔ As a basic principle of professionalism, the auditor should keep all information gathered confidential, unless given permission to release information by the client.



DWAF Integrated Environmental Management Series – Environmental Monitoring and Auditing Protocol (1)

- 🌍 **Published in 2004**
- 🌍 **DWAF initiative to ensure**
 - 🐟 **that DWS has factored in all aspects of environmental management in its business functions, either as**
 - ★ **a Developer/Operator of schemes with an impacting function on the environment; or**
 - ★ **a Regulator, with a management function, to control activities that may have an impact on the environment.**
 - 🐟 **instrument to verify the following:**
 - ★ **DWAF complies with relevant policies, legislation and regulations;**
 - ★ **DWAF projects/activities/programmes comply with the relevant policies, legislation and regulations; and**
 - ★ **external parties, including water use licence applicants, comply with conditions prescribed by DWAF.**



DWAF Integrated Environmental Management Series – Environmental Monitoring and Auditing Protocol (2)

Integrated environmental management: on-
stop shop

IEMS Sub Series No. 1.7 - Monitoring & Auditing Protocol

Auditing Protocol

 Definition

 Types of auditing

★ Environmental Management Programme Audit; EMS audit; Compliance audit; Technical or process audit; Due diligence environmental audit; Environmental marketing audit; Environmental management tool audit; Life-cycle audit; Project Evaluation Monitoring and/or Environmental Review Audit

 Generic audit process;

 Guideline for Writing an Auditing Report;

 Instituting Corrective Action, Continual Improvement and Preventative Measures.



GDACE Guideline Manual for the Management of Abattoir & other Waste of Animal Origin

- 🌍 **Auditing Guideline Reference Document**
 - 🐟 based on the International Standard, ISO 19011:2002
- 🌍 **Content**
 - 🐟 **Introduction**
 - 🐟 **Criteria for the Selection of Auditors**
 - ★ Education
 - ★ Work experience
 - ★ Auditor training
 - ★ Auditor experience
 - 🐟 **Auditing Tools**
 - 🐟 **Auditing Procedure**
 - ★ Conducting document review
 - ★ Conducting on-site activities
 - ★ Preparing, approving and distributing the audit report
 - ★ Completing the audit

A circular graphic with a sun at the top, a map of the United Kingdom on the left, and wavy lines representing water at the bottom. Two large green arrows form a circle around the central text. The text is in a bold, dark blue font.

**Key aspects of the current
legal framework**



Key aspects of the current legal framework for auditing (1)




- 🌐 **Environmental auditing is one of the suite of IEM tools that could be used in environmental management**
 - **Primarily to assess effectiveness and adequacy of implementation of environmental protection and mitigation arrangements**
- 🌐 **Evolving legal framework**
 - **Minerals Act 1991 (in principle)**
 - **MPRDA 2003**
 - ★ **MPRDA regulations 2004 – performance assessment**
 - **NEMA 1998 (in principle)**
 - ★ **NEMA EIA regulations 2006+**
 - ➔ **Environmental authorisations**
 - ➔ **Suspension/withdrawal of authorisations**
 - ➔ **Compliance monitoring & Performance assessment**
 - **NEM:WA 2008**
 - ★ **National norms & standards for waste storage 2013**



Key aspects of the current legal framework for auditing (2)



Recent developments

-  **Strengthen the compliance monitoring and performance assessment role**
-  **Make audit reports public domain documents**
-  **Specify audit report contents**



Key aspects of the current legal framework for auditing (3)

- **Specify audit objectives**
 - ★ Evaluate the level of compliance with the conditions of the environmental authorisation, waste management license, EMPr, norms & standards & closure plan;
 - ★ the extent to which the avoidance, management and mitigation measures provided achieved the objectives and outcomes of the EMPr & closure plan.
 - ★ evaluate the effectiveness of the EMPr & closure plan;
 - ★ identify and assess any new impacts and risks as a result of undertaking the activity;
 - ★ identify
 - ➔ shortcomings in the EMPr, and where applicable, the closure plan; and
 - ➔ the need for any changes to the avoidance, management and mitigation measures provided for in the EMPr, and where applicable, the closure plan.



Key aspects of the current legal framework for auditing (3)

- 🌍 **Various national and provincial guidelines**
 - 🐟 Internal & external use
- 🌍 **Provide guidance on**
 - 🐟 Auditing roles & responsibilities
 - 🐟 Auditing process
 - 🐟 Auditing tools and techniques
 - 🐟 Auditor competence
 - 🐟 Environmental audit reports
- 🌍 **Legal requirements**
 - 🐟 Are these law?
 - ★ Information documents
 - ➔ not legally binding
 - ★ Guidance on intentions of the regulator
 - 🐟 Could they become law?



**Gaps in the current legal
framework**



Gaps in current legal framework



Auditor



Not defined

★ **Competent, independent person**

★ **Approved by the authority**



Auditor competence



Not addressed anywhere, except in 1 guideline document



Increased enforcement/governance role of auditor



May require more audit time

★ **To achieve audit objectives**



May threaten

★ **auditor independence**

★ **openness of auditees**

A circular graphic with a yellow sun at the top, a grey map of Michigan on the left, three wavy lines in green, yellow-green, and light blue at the bottom, and two green arrows forming a circle. The text "Improvement opportunities to address the identified gaps" is centered in the middle.

**Improvement opportunities to
address the identified gaps**



How do we protect the profession?


- 🌐 **Assist government with development of auditing guidelines**
- 🌐 **Consider scheme committee for environmental legal compliance auditing**
- 🌐 **Develop norms & standards for auditor competence**



Otherwise

Integrated environmental management: on-stop shop

 **The best way to stay out of jail may be**

-  **To employ**
 - ★ Best staff/consultants!**
 - ★ Worst auditors!**



PEOPLE



PLANET



PROFIT



GOVERNANCE

training solutions
for a
sustainable future

Questions?



CEM
Centre for Environmental Management