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Subject:	Commission Regulation (EU) .../... of XXX amending Annexes I, II and III to Regulation (EC) No 1221/2009 of the European Parliament and of the Council on the voluntary participation by organisations in a Community eco-management and audit scheme (EMAS)

Delegations will find attached document D047857/02 - Annexes.

Encl.: D047857/02 - Annexes

EN

ANNEXES I to III

ANNEX I

ENVIRONMENTAL REVIEW

The environmental review shall cover the following areas:

1. Determination of the organisational context

The organisation shall determine those external and internal issues that can affect positively or negatively its ability to achieve the intended outcomes of its environmental management system.

Such issues include relevant environmental conditions such as climate, air quality, water quality, natural resources availability, biodiversity.

They may also include but are not limited to the following conditions:

- external conditions (such as cultural, social, political, legal, regulatory, financial, technological, economic, natural and competitive circumstances),
- internal conditions related to the organisation characteristics (such as its activities, products and services, strategic direction, culture and capabilities).

2. Identification of the interested parties and determination of their relevant needs and expectations.

The organisation shall determine the interested parties that are relevant to the environmental management system, the relevant needs and expectations of these interested parties and which of these needs and expectations it has or it chooses to comply with.

If the organisation decides to voluntarily adopt or agree with relevant needs or expectations of interested parties not covered by legal requirements, those become part of its compliance obligations.

3. Identification of the applicable legal requirements relating to the environment

In addition to the establishment of a register of applicable legal requirements, the organisation shall also indicate how evidence that it is complying with the different legal requirements can be provided.

4. Identification of direct and indirect environmental aspects and determination of those being significant

The organisation shall identify all direct and indirect environmental aspects with a positive or negative impact on the environment, qualified and quantified as appropriate and compile a

register of all identified environmental aspects. The organisation shall also determine which of those aspects are significant based on criteria established in accordance with the point 5 of this Annex.

When identifying direct and indirect environmental aspects it is essential that organisations also consider the environmental aspects associated with their core business. An inventory limited to the environmental aspects of an organisation's site and facilities is insufficient.

When identifying direct and indirect environmental aspects of its activities, products and services the organisation shall adopt a life cycle perspective, by taking into account the life cycle stages that it can control or influence. Such stages typically include raw material acquisition, purchasing and procurement, design, production, transportation, use, end-of-life treatment and final disposal depending on the activity of the organisation.

4.1. Direct environmental aspects

Direct environmental aspects are associated with activities, products and services of the organisation itself over which it has direct management control.

All organisations have to consider the direct aspects of their operations.

Direct environmental aspects include, but are not limited to

- (1) emissions to air;
- (2) releases to water (including infiltrations to groundwater),
- (3) production, recycling, reuse, transportation and disposal of solid and other wastes, particularly hazardous wastes;
- (4) use and contamination of land;
- (5) use of energy, natural resources (including water, fauna and flora) and raw materials;
- (6) use of additives and auxiliaries as well as semi-manufactured goods;
- (7) local issues (noise, vibration, odour, dust, visual appearance, etc.);

When identifying the environmental aspects, the following should also be considered:

- risks of environmental accidents and other emergency situations with a potential environmental impact (e.g. chemical accidents) and potential abnormal situations that could lead to a potential environmental impact.
- transport issues for goods and services and for staff travelling on company business

4.2. Indirect environmental aspects

Indirect environmental aspects can result from the interaction of an organisation with third parties which can to a reasonable degree be influenced by the organisation.

These include, but are not limited to:

- (1) product and services life cycle related issues that the organisation can influence (raw material acquisition, design, purchasing and procurement, production, transportation, use, end-of-life treatment and final disposal);
- (2) capital investments, granting loans and insurance services;
- (3) new markets;
- (4) choice and composition of services (e.g. transport or the catering trade);
- (5) administrative and planning decisions;
- (6) product range compositions;
- (7) the environmental performance and practices of contractors, subcontractors, suppliers and sub-suppliers.

Organisations must be able to demonstrate that the significant environmental aspects and impacts associated with these aspects are addressed within the management system.

The organisation should endeavour to ensure that the suppliers and those acting on the organisation's behalf comply with the organisation's environmental policy within the remit of the activities carried out for the contract.

An organisation shall consider how much influence it can have over those indirect environmental aspects, and what measures it can take to reduce the environmental impact or to increase the environmental benefit.

5. Assessment of the significance of the environmental aspects

An organisation shall define the criteria for assessing the significance of the environmental aspects of its activities, products and services and apply these to determine which environmental aspects have a significant environmental impact considering a life cycle perspective.

The criteria developed by an organisation shall take into account the legislation and shall be comprehensive, capable of independent checking, reproducible and made publicly available.

When establishing these criteria an organisation shall consider the following elements:

- (1) potential harm or benefit to the environment including the biodiversity
- (2) the condition of the environment (such as the fragility of the local, regional or global environment);
- (3) size, number, frequency and reversibility of the aspect or impact;
- (4) existence and requirements of relevant environmental legislation;
- (5) views of the interested parties, including employees of the organisation

Additional relevant elements may be considered depending on the type of activities, products and services of the organisation.

Based on the established criteria the organisation shall assess the significance of its environmental aspects and impacts. To do so the organisation shall take into account considerations that may include but are not limited to:

- (1) the organisation's existing data on material and energy inputs, discharges, wastes and emissions in terms of risk;
- (2) activities of the organisation that are regulated by environmental legislation
- (3) procurement activities;
- (4) design, development, manufacturing, distribution, servicing, use, re-use, recycling and disposal of the organisation's products;
- (5) those activities of the organisation with the most significant environmental costs, and environmental benefits.

In assessing the significance of the environmental impacts of the organisation's activities the organisation shall consider normal operating conditions, start-up and shutdown conditions and reasonably foreseeable emergency conditions. Account shall be taken of past, present and planned activities.

6. Evaluation of feedback from the investigation of previous incidents

The organisation shall take into account the feedback from the investigation of previous incidents that could influence its ability to achieve the intended outcomes of its environmental management system.

7. Determination and documentation of risk and opportunities.

The organisation shall determine and document risks and opportunities associated with its environmental aspects, compliance obligations and other issues and requirements identified in points 1 to 4.

The organisation shall focus on those risks and opportunities that should be addressed to assure that the environmental management system can achieve its intended outcome, to prevent undesired effects or accident and to achieve continual improvement of the environmental performance of the organisation.

8. Examination of existing processes, practices and procedures.

The organisation shall examine existing processes, practices and procedures and determine which are needed in order to ensure the long-term maintenance of the environmental management.

ANNEX II

ENVIRONMENTAL MANAGEMENT SYSTEM REQUIREMENTS AND ADDITIONAL ISSUES TO BE ADDRESSED BY ORGANISATIONS IMPLEMENTING EMAS

The environmental management system requirements under EMAS are those laid down in Section 4 to 10 of the EN ISO 14001:2015 standard. Those requirements are reproduced in Part A.

The references made in Article 4 to specific points of this Annex should be understood as follows:

Reference to A.3.1 should be understood as reference to Part A 6.1

Reference to A 5.5 should be understood as reference to Part A 9.2.

In addition, organisations implementing EMAS are required to address a number of additional issues that have a direct link to a number of elements of Section 4 of the EN ISO 14001:2015 standard. Those additional requirements are listed in Part B of this Annex.

PART A environmental management system requirements under EN ISO 14001:2015	PART B additional requirements for organisations implementing EMAS
<p>Organisations participating in the eco-management and audit scheme (EMAS) shall implement the requirements of EN ISO 14001:2015¹ which are reproduced below.</p> <p>A. 4 Context of the organisation</p> <p>A. 4.1 Understanding the organisation and its context</p> <p>The organisation shall determine external and internal issues that are relevant to its purpose and that affect its ability to achieve the intended outcomes of its environmental management system. Such issues shall include environmental conditions being affected by or capable of affecting the organisation.</p> <p>A.4.2 Understanding the needs and</p>	

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expectations of interested parties

The organisation shall determine:

- (a) the interested parties that are relevant to the environmental management system;
- (a) the relevant needs and expectations (i.e. requirements) of these interested parties;
- (b) which of these needs and expectations become its compliance obligations.

A.4.3 Determining the scope of the environmental management system

The organisation shall determine the boundaries and applicability of the environmental management system to establish its scope.

When determining this scope, the organisation shall consider:

- (a) the external and internal issues referred to in A.4.1;
- (b) the compliance obligations referred to in A.4.2;
- (c) its organisational unit(s), function(s), and physical boundaries;
- (d) its activities, products and services;
- (e) its authority and ability to exercise control and influence.

Once the scope is defined, all activities, products and services of the organisation within that scope need to be included in the environmental management system.

The scope shall be maintained as documented information and be available to interested parties.

A.4.4 Environmental management system

To achieve the intended outcomes, including

<p>enhancing its environmental performance, the organisation shall establish, implement, maintain and continually improve an environmental management system, including the processes needed and their interactions, in accordance with the requirements of this International Standard.</p> <p>The organisation shall consider the knowledge gained in 4.1 and 4.2 when establishing and maintaining the environmental management system.</p>	
<p>A.5 Leadership</p> <p>A.5.1 Leadership and commitment</p> <p>Top management shall demonstrate leadership and commitment with respect to the environmental management system by:</p> <ul style="list-style-type: none"> (a) taking accountability for the effectiveness of the environmental management system; (b) ensuring that the environmental policy and environmental objectives are established and are compatible with the strategic direction and the context of the organisation; (c) ensuring the integration of the environmental management system requirements into the organisation's business processes; (d) ensuring that the resources needed for the environmental management system are available; (e) communicating the importance of effective environmental management and of conforming to the environmental management system requirements; (f) ensuring that the environmental management system achieves its intended outcomes; (g) directing and supporting persons to contribute to the effectiveness of the 	

<p>environmental management system;</p> <p>(h) promoting continual improvement;</p> <p>(i) supporting other relevant management roles to demonstrate their leadership as it applies to their areas of responsibility.</p> <p>NOTE Reference to “business” in this International Standard can be interpreted broadly to mean those activities that are core to the purposes of the organisation’s existence.</p>	
<p>A.5.2 Environmental Policy</p> <p>Top management shall establish, implement and maintain an environmental policy that, within the defined scope of its environmental management system:</p> <p>(a) is appropriate to the purpose and context of the organisation, including the nature, scale and environmental impacts of its activities, products and services;</p> <p>(b) provides a framework for setting environmental objectives;</p> <p>(c) includes a commitment to the protection of the environment, including prevention of pollution and other specific commitment(s) relevant to the context of the organisation;</p> <p>NOTE Other specific commitment(s) to protect the environment can include sustainable resource use, climate change mitigation and adaptation, and protection of biodiversity and ecosystems.</p> <p>(d) includes a commitment to fulfil its compliance obligations;</p> <p>(e) includes a commitment to continual improvement of the environmental management system to enhance</p>	<p>B.1. Continual improvement of environmental performance</p> <p>Organisations shall commit themselves to the continual improvement of their environmental performance.</p> <p>If an organisation comprises one or more sites, each of the sites to which EMAS applies shall comply with all the requirements of EMAS including the continual improvement of environmental performance as defined in Article 2(2).</p>

<p>environmental performance.</p> <p>The environmental policy shall:</p> <ul style="list-style-type: none"> – be maintained as documented information; – be communicated within the organisation; – be available to interested parties. 	
<p>A.5.3 Organisational roles, responsibilities and authorities</p> <p>Top management shall ensure that the responsibilities and authorities for relevant roles are assigned and communicated within the organisation.</p> <p>Top management shall assign the responsibility and authority for:</p> <ul style="list-style-type: none"> (a) ensuring that the environmental management system conforms to the requirements of this International Standard; (b) reporting on the performance of the environmental management system, including environmental performance, to top management. 	<p>B.2. Management representative(s)</p> <p>Top management shall appoint a specific top management representative(s) who, irrespective of other responsibilities, shall have defined roles, responsibilities and authority in order to ensure an environmental management system in compliance with this Regulation and to report to top management on the performance of the environmental management system.</p> <p>The top management representative may be a member of the top management of the organisation.</p>
<p>A.6 Planning</p> <p>A.6.1 Actions to address risks and opportunities</p> <p>A.6.1.1 General</p> <p>The organisation shall establish, implement and maintain the processes needed to meet the requirements in 6.1.1 to 6.1.4.</p> <p>When planning for the environmental management system, the organisation shall consider:</p> <ul style="list-style-type: none"> – the issues referred to in 4.1; – the requirements referred to in 4.2; 	<p>B.3 Environmental review</p> <p>Organisations shall carry out and document an initial environmental review as set out in Annex I.</p> <p>Organisations outside the Union shall also make reference to the legal requirements relating to the environment applicable to similar organisations in the Member States where they intend to submit an application.</p>

- the scope of its environmental management system; and determine the risks and opportunities, related to its:
- environmental aspects (see 6.1.2);
- compliance obligations (see 6.1.3);
- other issues and requirements, identified in 4.1 and 4.2; that need to be addressed to:
- give assurance that the environmental management system can achieve its intended outcomes;
- prevent, or reduce, undesired effects, including the potential for external environmental conditions to affect the organisation;
- achieve continual improvement.

Within the scope of the environmental management system, the organisation shall determine potential emergency situations, including those that can have an environmental impact.

The organisation shall maintain documented information of its:

- risks and opportunities that need to be addressed;
- processes needed in 6.1.1 to 6.1.4, to the extent necessary to have confidence they are carried out as planned.

A.6.1.2 Environmental aspects

Within the defined scope of the environmental management system, the organisation shall determine the environmental aspects of its activities, products and services that it can control and those that it can influence, and their associated environmental impacts, considering a life cycle perspective.

<p>When determining environmental aspects, the organisation shall take into account:</p> <ul style="list-style-type: none"> (a) change, including planned or new developments, and new or modified activities, products and services; (b) abnormal conditions and reasonably foreseeable emergency situations. <p>The organisation shall determine those aspects that have or can have a significant environmental impact by using established criteria.</p> <p>The organisation shall communicate its significant environmental aspects among the various levels and functions of the organisation, as appropriate.</p> <p>The organisation shall maintain documented information of its:</p> <ul style="list-style-type: none"> – environmental aspects and associated environmental impacts; – criteria used to determine its significant environmental aspects; – significant environmental aspects. <p>NOTE Significant environmental aspects can result in risks and opportunities associated with either adverse environmental impacts (threats) or beneficial environmental impacts (opportunities).</p>	
<p>A.6.1.3 Compliance obligations</p> <p>The organisation shall:</p> <ul style="list-style-type: none"> (a) determine and have access to the compliance obligations related to its environmental aspects; (b) determine how these compliance obligations apply to the organisation; (c) take these compliance obligations into account when establishing, implementing, maintaining and 	<p>B.4. Legal compliance</p> <p>Organisations registered with EMAS or wishing to register shall demonstrate that they have fulfilled all the following conditions:</p> <ul style="list-style-type: none"> (1) they have identified, and know the implications to the organisation of all applicable legal requirements relating to the environment; (2) they ensure legal compliance with environmental legislation, including permits and permit limits and provide the

<p>continually improving its environmental management system.</p> <p>The organisation shall maintain documented information of its compliance obligations.</p> <p>NOTE Compliance obligations can result in risks and opportunities to the organisation.</p> <p>A.6.1.4 Planning action</p> <p>The organisation shall plan:</p> <p>(a) to take actions to address its:</p> <ol style="list-style-type: none"> 1) significant environmental aspects; 2) compliance obligations; 3) risks and opportunities identified in 6.1.1; <p>(b) how to:</p> <ol style="list-style-type: none"> 1) integrate and implement the actions into its environmental management system processes (see 6.2, Clause 7, Clause 8 and 9.1), or other business processes; 2) evaluate the effectiveness of these actions (see 9.1). <p>When planning these actions, the organisation shall consider its technological options and its financial, operational and business requirements.</p>	<p>appropriate evidence;</p> <p>(3) they have procedures in place that enable the organisation to ensure ongoing legal compliance with environmental legislation.</p>
<p>A. 6.2 Environmental objectives and planning to achieve them</p>	

A. 6.2.1 Environmental objectives

The organisation shall establish environmental objectives at relevant functions and levels, taking into account the organisation's significant environmental aspects and associated compliance obligations, and considering its risks and opportunities.

The environmental objectives shall be:

- (a) consistent with the environmental policy;
- (b) measurable (if practicable);
- (c) monitored;
- (d) communicated;
- (e) updated as appropriate.

The organisation shall maintain documented information on the environmental objectives.

A.6.2.2 Planning actions to achieve environmental objectives

When planning how to achieve its environmental objectives, the organisation shall determine:

- (a) what will be done;
- (b) what resources will be required;
- (c) who will be responsible;
- (d) when it will be completed;
- (e) how the results will be evaluated, including indicators for monitoring progress toward achievement of its measurable environmental objectives (see 9.1.1).

The organisation shall consider how actions to achieve its environmental objectives can be integrated into the organisation's business processes.

B.5. Environmental objectives

Organisations shall be able to demonstrate that the management system and the audit procedures address the actual environmental performance of the organisation with respect to the direct and indirect aspects.

The means to achieve the objectives and targets cannot be environmental objectives.

<p>A.7 Support</p> <p>A.7.1 Resources</p> <p>The organisation shall determine and provide the resources needed for the establishment, implementation, maintenance and continual improvement of the environmental management system.</p>	
<p>A.7.2 Competence</p> <p>The organisation shall:</p> <p>(a) determine the necessary competence of person(s) doing work under its control that affects its environmental performance and its ability to fulfil its compliance obligations;</p> <p>(b) ensure that these persons are competent on the basis of appropriate education, training or experience;</p> <p>(c) determine training needs associated with its environmental aspects and its environmental management system;</p> <p>(d) where applicable, take actions to acquire the necessary competence, and evaluate the effectiveness of the actions taken.</p> <p>NOTE Applicable actions can include, for example, the provision of training to, the mentoring of, or the reassignment of currently employed persons; or the hiring or contracting of competent persons.</p> <p>The organisation shall retain appropriate</p>	<p>B.6. Employee involvement</p> <p>(1) The organisation should acknowledge that active employee involvement is a driving force and a prerequisite for continuous and successful environmental improvements in addition to being a key resource in the improvement of environmental performance as well as the right method to anchor the environmental management and audit system in the organisation in a successful way.</p> <p>(2) 'Employee involvement' should be understood as including both direct employee participation and the provision of information to employees and their representatives. Therefore, there should be an employee participation scheme at all levels. The organisation should acknowledge that demonstration of commitment, responsiveness and active support by the management is a prerequisite for the success of those processes. In this context management should provide appropriate feedback to employees.</p> <p>(3) In addition to the these requirements,</p>

documented information as evidence of competence.

employees or their representatives shall be involved in the process aimed at continually improve the organisation's environmental performance through:

- (a) the initial environmental review
 - (b) the establishment and implementation of an environmental management and audit system improving environmental performance,
 - (c) environmental committees or work groups gathering information and ensuring the participation of environmental officer/management representatives along with employees and their representatives,
 - (d) joint working groups for the environmental action programme and environmental auditing,
 - (e) the preparation of the environmental statements.
- (4) Appropriate forms of participation such as the suggestion-book system or project-based group works or environmental committees should be used for this purpose. Organisations shall take note of Commission guidance on best practice in this field. Where they so request, any employee representatives shall also be involved.

A.7.3 Awareness

The organisation shall ensure that persons doing work under the organisation's control are aware of:

- (a) the environmental policy;
- (b) the significant environmental aspects and related actual or potential environmental impacts associated with their work;

<p>(c) their contribution to the effectiveness of the environmental management system, including the benefits of enhanced environmental performance;</p> <p>(d) the implications of not conforming with the environmental management system requirements, including not fulfilling the organisation's compliance obligations.</p>	
<p>A.7.4 Communication</p> <p>A.7.4.1 General</p> <p>The organisation shall establish, implement and maintain the processes needed for internal and external communications relevant to the environmental management system, including:</p> <ul style="list-style-type: none"> (a) on what it will communicate; (b) when to communicate; (c) with whom to communicate; (d) how to communicate. <p>When establishing its communication process(es), the organisation shall:</p> <ul style="list-style-type: none"> – take into account its compliance obligations; – ensure that environmental information communicated is consistent with information generated within the environmental management system, and is reliable. <p>The organisation shall respond to relevant communications on its environmental management system.</p> <p>The organisation shall retain documented information as evidence of its communications, as appropriate.</p> <p>A.7.4.2 Internal communication</p> <p>The organisation shall:</p>	

<p>(a) internally communicate information relevant to the environmental management system among the various levels and functions of the organisation, including changes to the environmental management system, as appropriate;</p> <p>(a) ensure its communication process(es) enable(s) persons doing work under the organisation's control to contribute to continual improvement.</p>	
<p>A.7.4.3 External communication</p> <p>The organisation shall externally communicate information relevant to the environmental management system, as established by the organisation's communication process(es) and as required by its compliance obligations.</p>	<p>B.7. Communication</p> <p>(1) Organisations shall be able to demonstrate that they conduct an open dialogue with the public, the authorities and other interested parties including local communities and customers in relation to the environmental impact of their activities, products and services.</p> <p>(2) To ensure a high level of transparency and building confidence with interested parties, organisations registered under EMAS shall disclose specific environmental information as defined by Annex IV Environmental Reporting.</p>

A.7.5 Documented information

A.7.5.1 General

The organisation's environmental management system shall include:

- (b) documented information required by this International Standard;
- (c) documented information determined by the organisation as being necessary for the effectiveness of the environmental management system.

NOTE The extent of documented information for an environmental management system can differ from one organisation to another due to:

- the size of organisation and its type of activities, processes, products and services;
- the need to demonstrate fulfilment of its compliance obligations;
- the complexity of processes and their interactions;
- the competence of persons doing work under the organisation's control.

A.7.5.2 Creating and updating

When creating and updating documented information, the organisation shall ensure appropriate:

- (a) identification and description (e.g. a title, date, author, or reference number);
- (b) format (e.g. language, software version, graphics) and media (e.g. paper, electronic);
- (c) review and approval for suitability and adequacy.

A.7.5.3 Control of documented information

Documented information required by the environmental management system and by this International Standard shall be controlled to ensure:

- (a) it is available and suitable for use, where and when it is needed;
- (b) it is adequately protected (e.g. from loss of confidentiality, improper use, or loss of integrity).

For the control of documented information, the organisation shall address the following activities as applicable:

- distribution, access, retrieval and use;
- storage and preservation, including preservation of legibility;
- control of changes (e.g. version control);
- retention and disposition.

Documented information of external origin determined by the organisation to be necessary for the planning and operation of the environmental management system shall be identified, as appropriate, and controlled.

NOTE Access can imply a decision regarding the permission to view the documented information only, or the permission and authority to view and change the documented information.

A.8 Operation

A.8.1 Operational planning and control

The organisation shall establish, implement, control and maintain the processes needed to meet environmental management system requirements, and to implement the actions identified in 6.1 and 6.2, by:

- establishing operating criteria for the process(es);
- implementing control of the

process(es), in accordance with the operating criteria.

NOTE Controls can include engineering controls and procedures. Controls can be implemented following a hierarchy (e.g. elimination, substitution, administrative) and can be used individually or in combination.

The organisation shall control planned changes and review the consequences of unintended changes, taking action to mitigate any adverse effects, as necessary.

The organisation shall ensure that (an) outsourced process(es) is (are) controlled or influenced. The type and extent of control or influence to be applied to the process(es) shall be defined within the environmental management system.

Consistent with a life cycle perspective, the organisation shall:

- (a) establish controls, as appropriate, to ensure that its environmental requirement(s) is (are) addressed in the design and development process for the product or service, considering each stage of its life cycle;
- (b) determine its environmental requirement(s) for the procurement of products and services, as appropriate;
- (c) communicate its relevant environmental requirement(s) to external providers, including contractors;
- (d) consider the need to provide information about potential significant environmental impacts

associated with the transportation or delivery, use, end-of-life treatment and final disposal of its products and services.

The organisation shall maintain documented information to the extent necessary to have

confidence that the process(es) has (have) been carried out as planned.

A.8.2 Emergency preparedness and response

The organisation shall establish, implement and maintain the processes needed to prepare for and respond to potential emergency situations identified in 6.1.1.

The organisation shall:

- (a) prepare to respond by planning actions to prevent or mitigate adverse environmental impacts from emergency situations;
- (b) respond to actual emergency situations;
- (c) take action to prevent or mitigate the consequences of emergency situations, appropriate to the magnitude of the emergency and the potential environmental impact;
- (d) periodically test the planned response actions, where practicable;
- (e) periodically review and revise the process(es) and planned response actions, in particular after the occurrence of emergency situations or tests;
- (f) provide relevant information and training related to emergency preparedness and response, as appropriate, to relevant interested parties, including persons working under its control.

The organisation shall maintain documented information to the extent necessary to have confidence that the process(es) is (are) carried out as planned.

A.9 Performance evaluation

A.9.1 Monitoring, measurement, analysis and evaluation

A.9.1.1 General

The organisation shall monitor, measure, analyse and evaluate its environmental performance.

The organisation shall determine:

- (a) what needs to be monitored and measured;
- (b) the methods for monitoring, measurement, analysis and evaluation, as applicable, to ensure valid results;
- (c) the criteria against which the organisation will evaluate its environmental performance, and appropriate indicators;
- (d) when the monitoring and measuring shall be performed;
- (e) when the results from monitoring and measurement shall be analysed and evaluated.

The organisation shall ensure that calibrated or verified monitoring and measurement equipment is used and maintained, as appropriate.

The organisation shall evaluate its environmental performance and the effectiveness of the environmental management system.

The organisation shall communicate relevant environmental performance information both internally and externally, as identified in its communication process(es) and as required by its compliance obligations.

The organisation shall retain appropriate documented information as evidence of the monitoring, measurement, analysis and evaluation results.

A.9.1.2 Evaluation of compliance

The organisation shall establish, implement and maintain the processes needed to evaluate fulfilment of its compliance obligations.

The organisation shall:

- (a) determine the frequency that compliance will be evaluated;
- (b) evaluate compliance and take action if needed;
- (c) maintain knowledge and understanding of its compliance status.

The organisation shall retain documented information as evidence of the compliance evaluation result(s).

A.9.2 Internal audit

A.9.2.1 General

The organisation shall conduct internal audits at planned intervals to provide information on whether the environmental management system:

- (a) conforms to:
 - 1) the organisation's own requirements for its environmental management system;
 - 2) the requirements of this International Standard;
- (b) is effectively implemented and maintained.

A.9.2.2 Internal audit programme

The organisation shall establish, implement and maintain an internal audit programme(s), including the frequency, methods, responsibilities, planning requirements and reporting of its internal audits.

When establishing the internal audit programme, the organisation shall take into consideration the environmental importance of the processes concerned, changes affecting the organisation and the results of previous audits.

The organisation shall:

- (a) define the audit criteria and scope for each audit;

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- (b) select auditors and conduct audits to ensure objectivity and the impartiality of the audit process;
 - (c) ensure that the results of the audits are reported to relevant management.

The organisation shall retain documented information as evidence of the implementation of the audit programme and the audit results.

A.9.3 Management review

Top management shall review the organisation's environmental management system, at planned intervals, to ensure its continuing suitability, adequacy and effectiveness.

The management review shall include consideration of:

- (a) the status of actions from previous management reviews;
- (b) changes in:
 - 1) external and internal issues that are relevant to the environmental management system;
 - 2) the needs and expectations of interested parties, including compliance obligations;
 - 3) its significant environmental aspects;
 - 4) risks and opportunities;
- (c) the extent to which environmental objectives have been achieved;
- (d) information on the organisation's environmental performance, including trends in:
 - 1) nonconformities and corrective actions;

2) monitoring and measurement results;

3) fulfilment of its compliance obligations;

4) audit results;

(e) adequacy of resources;

(f) relevant communication(s) from interested parties, including complaints;

(g) opportunities for continual improvement.

The outputs of the management review shall include:

- conclusions on the continuing suitability, adequacy and effectiveness of the environmental management system;
- decisions related to continual improvement opportunities;
- decisions related to any need for changes to the environmental management system, including resources;
- actions, if needed, when environmental objectives have not been achieved;
- opportunities to improve integration of the environmental management system with other business processes, if needed;
- any implications for the strategic direction of the organisation.

The organisation shall retain documented information as evidence of the results of management reviews.

A.10 Improvement

A.10.1 General

The organisation shall determine opportunities for improvement (see 9.1, 9.2 and 9.3) and implement necessary actions to achieve the intended outcomes of its environmental management system.

A.10.2 Nonconformity and corrective action

When a nonconformity occurs, the organisation shall:

- (a) react to the nonconformity and, as applicable:
 - 1) take action to control and correct it;
 - 2) deal with the consequences, including mitigating adverse environmental impacts;
- (a) evaluate the need for action to eliminate the causes of the nonconformity, in order that it does not recur or occur elsewhere, by:
 - 1) reviewing the nonconformity;
 - 2) determining the causes of the nonconformity;
 - 3) determining if similar nonconformities exist, or could potentially occur;
- (a) implement any action needed;
- (b) review the effectiveness of any corrective action taken;
- (c) make changes to the environmental management system, if necessary.

Corrective actions shall be appropriate to the significance of the effects of the nonconformities encountered, including the environmental impact(s).

The organisation shall retain documented information as evidence of:

- the nature of the nonconformities and any subsequent actions taken;
- the results of any corrective action.

A.10.3 Continual improvement

The organisation shall continually improve the suitability, adequacy and effectiveness of the environmental management system to enhance environmental performance.

ANNEX III

INTERNAL ENVIRONMENTAL AUDIT

1. Audit programme and audit frequency

1.1. *Audit programme*

The audit programme shall guarantee that the management of the organisation is provided with the information it needs to review the organisation's environmental performance and the effectiveness of the environmental management system, and be able to demonstrate that they are under control.

1.2. *Objectives of the audit programme*

The objectives shall include, in particular, assessing the management systems in place, and determining conformity with the organisation's policy and programme, which shall include compliance with legal requirements and other requirements relating to the environment.

1.3. *Scope of the audit programme*

The overall scope of the individual audits, or of each stage of an audit cycle where appropriate, shall be clearly defined and shall explicitly specify the:

- (1) subject areas covered;
- (2) activities to be audited;
- (3) environmental criteria to be considered;
- (4) period covered by the audit.

Environmental audit includes assessment of the factual data necessary to evaluate environmental performance.

1.4. *Audit frequency*

The audit or audit cycle which covers all activities of the organisation shall be completed, as appropriate, at intervals of no longer than three years or four years if the derogation provided for in Article 7 applies. The frequency with which any activity is audited will vary depending on the:

- (1) nature, scale and complexity of the activities;
- (2) significance of associated environmental impacts;
- (3) importance and urgency of the problems detected by previous audits;
- (4) history of environmental problems.

More complex activities with a more significant environmental impact shall be audited more frequently.

The organisation shall carry out audits at least on an annual basis, as this will help to demonstrate to the organisation's management and the environmental verifier that it is in control of its significant environmental aspects.

The organisation shall carry out audits regarding:

- (1) the environmental performance of the organisation; and
- (2) the organisation's compliance with applicable legal requirements and other requirements relating to the environment.

2. Audit activities

Audit activities shall include discussions with personnel regarding environmental performance, inspection of operating conditions and equipment and reviewing of records, written procedures and other relevant documentation. Those activities shall be conducted with the objective of evaluating the environmental performance of the activity being audited to determine whether it meets the applicable standards, regulations or environmental objectives and targets. It shall also determine whether the system in place to manage environmental responsibilities and performance is effective and appropriate and will therefore include inter alia spot-checking of compliance with these criteria to determine the effectiveness of the entire management system.

The following steps, in particular, shall be included in the audit process:

- (1) understanding of the management systems;
- (2) assessing strengths and weaknesses of the management systems;
- (3) gathering evidence to show where the management system is and is not performing;
- (4) evaluating audit findings ;
- (5) preparing audit conclusions;
- (6) reporting audit findings and conclusions.

3. Reporting audit findings and conclusions

The fundamental objectives of a written audit report are:

- (1) to document the scope of the audit;
- (2) to inform the management on the state of compliance with the organisations' environmental policy and the environmental progress of the organisation
- (3) to inform the management on the state of compliance with legal requirements and other requirements relating to the environment and on the measures taken to ensure that compliance can be demonstrated;

- (4) to inform the management on the effectiveness and reliability of the measures taken to monitor and mitigate environmental impacts of the organisation;
- (5) to demonstrate the need for corrective actions, where appropriate.

The written audit report shall contain the necessary information to comply with those objectives.