

# Environmental management and audits 10307



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**AN ENVIRONMENTAL AUDIT: WHAT IT IS AND WHAT IT IS NOT** An Audit is not the same as an Inventory Many people can confuse an audit with an inventory. The one vital difference between the inventory and an audit is that the inventory is concerned only with the environment, whereas an audit concerns the relationship of a community. The main purpose of the inventory is to collect environmental facts. (Newman et al., 1997). An audit relates those facts to a specific community. This concern for compliance with standard rules and requirements is also relevant to environmental audits, but normally will not dominate the audit, as it does a financial audit. The environment cannot be reduced to a set of rules, such as those that control the preparation of financial statements. The report on an environmental audit will be lengthy rather than brief, and its findings will tend to be in the form of comments, recommendations and suggestions. This means that there is scope for disagreement or different interpretations. An audit also considers how the past has led to the present situation, but it is more concerned with the overall picture than with specific problems. (Newman et al., 1996) An audit: Summary Places the emphasis on interpretation rather than on data collection Emphasizes the overall view rather than specific investigation of individual problems. Is an activity commissioned by and used by a First Nation, not something carried out by or for another body. Assists the identification of goals and priorities, rather than being a response to problems or opportunities. Definitions Environmental Management System: The organizational structure, responsibilities, practices, procedures, processes, and resources for implementing and maintaining environmental management. (Graff, 1997) Environmental Management System Audit: A program and procedure that determines whether the environmental

management system conforms to the organization's planned arrangements and whether it has been properly implemented and maintained. (Newman et al., 1997). It contributes to management's purpose of the continuing capability of the environmental management system. Environmental Management System Review: A formal evaluation by senior management of the status and capability of the environmental management system in relation to environmental policy and new objectives resulting from changing circumstances. (Graff, 1997)

Environmental Management System The International Organization for Standardization defines an EMS (Environmental Management System) as the "organizational structure, responsibilities, practices, procedures, processes and resources for implementing and maintaining environmental management." (1995, p. 6)

In simplified terms, an EMS continually provides an organization with an accurate understanding of the impacts its activities are having on the environment, as well as useful estimates of potential impacts. A critical element of an EMS is the requirement for management to demonstrate a commitment to continual improvement by periodically auditing, reviewing and revising its EMS. (Graff, 1997)

As evidenced by the word "system," an EMS suggests a continuous cycle.

This cycle begins with the design of an environmental policy.

The policy must then be operationalized and implemented throughout the organization. The company must declare its environmental objectives, and

identify those, which will have the greatest environmental impact. These objectives become the primary areas of consideration within the company's environmental programs. The environmental programs are essentially the blueprint the organization follows to achieve specific objectives and targets along the route to achieving the overall environmental policy. The EMS establishes procedures; work instructions and controls to ensure that implementation of the policy and achievement of the targets can become a reality. (The International Organization for Standardization (ISO), 1995). Communication is vital. It enables people within the organization to understand their responsibilities, and to have an appreciation for the environmental objectives of the organization. With this information, they are better able to contribute to the success of the EMS. Conclusion Environmental management aims to make responsible use of natural, economic and human resources in ways that protect and improve the environment. It seeks to protect valued ecological assets, manage local areas in the most appropriate way and enhance the relationship between people and the natural environment. (Turner et al., 1993). Today environmental management aims to secure the important principles of sustainable development which seeks to put in place stewardship of the environment for this and future generations.

## **References**

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