



# Assessment (Audit) Guide

Iowa Solid Waste  
Environmental Management Systems

Iowa Department of Natural Resources

2018



G R E S H A M  
S M I T H   A N D  
P A R T N E R S

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## I. Introduction

The Iowa Department of Natural Resources (DNR) has developed this practical guide for conducting an environmental management system (EMS) audit (also referred to as “assessment”) to support activities under Iowa Code 455J and Iowa Administrative Code (IAC) 567-111. The audit process is an important and necessary step that aids in continual development and is a determining factor in the success of the EMS. In addition to the audit guide, an audit checklist and list of example audit questions are provided as an attachment. This document provides an overview of the following:

- EMS
- Purpose of an Internal Audit
- Audit Process
- Selection of Auditor
- Audit Preparation
- Conducting an Audit
- Audit Reporting & Follow-up
- Audit Best Practices



## II. Definitions

### A. Audit Checklist

The document that outlines the requirements of the EMS and evidence to be collected by the auditor.

### B. Audit Frequency

Establishes and defines the overall audit schedule (at least one audit of each EMS element each year).

### C. Audit Plan

Describes the audit schedule and site locations as well as interviews and the documents and/or records that are needed to support verification that the EMS is in place and working as planned.

### D. Audit Report

Documents the audit process, evidence collected, and findings from the EMS audit.

### E. Audit Scope

Defines which elements of the EMS, the areas of operation, and the time-frame the audit will cover.

### F. Corrective Action

Steps taken to correct processes or activities within the EMS as observed in routine checks through internal audits.

### G. Environmental Management System

A systematic process for proactively managing environmental impacts and continually improving environmental performance.

### H. Environmental Management Representative (EMR)

The person responsible for the day-to-day EMS implementation.

### I. EMS Audit

A systematic and documented verification process of objectively obtaining and evaluating audit evidence to determine whether an organization’s EMS conforms to the EMS audit criteria set by the organization and 567- IAC 111.

### J. EMS Core Team

The persons responsible for assisting the EMR with making sure the EMS is designed to fit the organization.

### K. Findings

Results of the EMS internal audit that confirm if the EMS elements have been implemented as designed and are providing benefit to the organization.

### L. Root Cause Analysis

Process, conducted by EMR or facility manager, that seeks to identify the true cause of a finding from the audit.



The Solid Waste Alternatives Program Advisory Council (EMS Council) further defined the EMS to include the following ten elements:

1. Environmental Policy Statement
2. Aspects/Impacts
3. Legal and Other Requirements
4. Objectives and Targets
5. Action Plan
6. Identify Roles and Responsibilities
7. Communication & Training
8. Monitoring and Measurement
9. Assessment
10. Reevaluation and Modification

The first three are the main overarching elements of the EMS. The next seven elements have been applied to the identified six plan components which include: **Organics** Management, Hazardous Household **Management** Collection, Water Quality Improvement, Greenhouse Gas Reduction, Recycling Services and Environmental Education.

An outline of the ten EMS elements in the categories of Plan, Do, Check, and Act are described below:

**Plan** – An environmental policy for the organization is established. Legal requirements are identified as well as the environmental priorities (or aspects and impacts) of the organization. Environmental objectives and targets are developed

## III. What is an Environmental Management System?

The Iowa legislature passed House File 2570 in 2008 as an alternative approach to the traditional focus on waste diversion. The legislation became Iowa Code 455J to establish rule 567-IAC 111, formalizing the DNR program and process that allows solid waste planning areas to be designated as environmental management systems (EMS). An EMS is a set of processes and procedures developed by an organization to proactively manage its environmental impacts. An EMS is based on the continual improvement cycle of “plan, do, check, and act.” Many organizations use an EMS to not only identify and evaluate environmental legal requirements, but to reduce overall environmental impacts and associated regulatory compliance risks. An EMS can also be used to reduce costs and inefficiencies, prevent work disruptions, improve worker morale and generate positive public perception.



along with the action plans that outline the associated schedules and responsibilities. Roles and responsibilities for the EMS are also documented and communicated.

**Do** – The organization implements its environmental policy and associated environmental objectives and targets. This is accomplished through training, communication, documentation, and environmental controls. Results of the EMS are documented and evaluated through monitoring and measurement of performance indicators.

**Check** – A review or audit of the EMS is conducted and the results are evaluated. Any gaps in the EMS or compliance are documented and corrected.

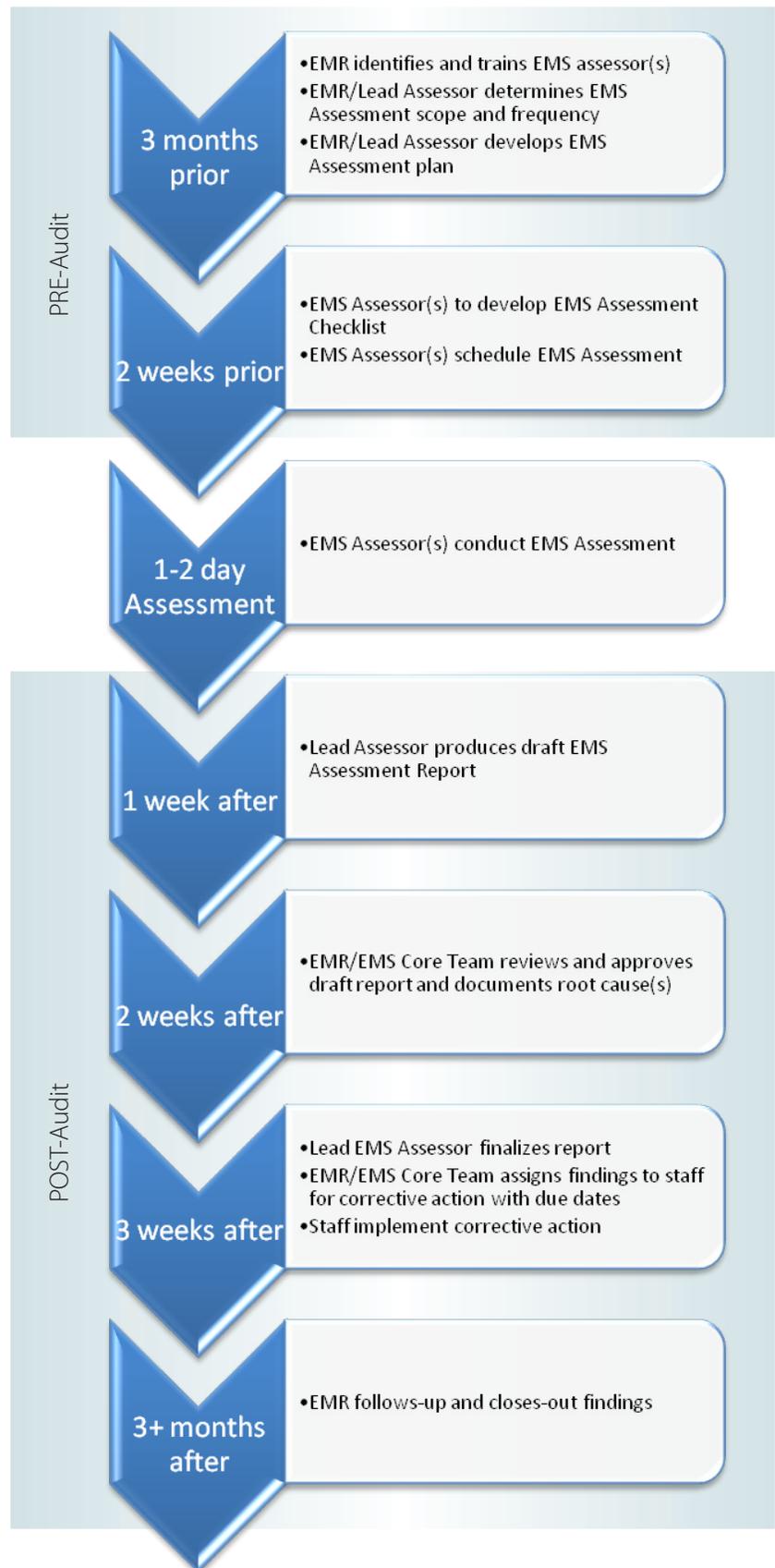
**Act** – The EMS is reevaluated and modified with senior management with a discussion of accomplishments of the organization as well as any compliance or system weaknesses. Revisions to the EMS are made as necessary.

## IV. Purpose of an Internal EMS Audit

The purpose of an EMS audit is to proactively identify what is working in the EMS, as well as potential weaknesses. ***The most successful EMSs demonstrate continual improvement, and have documented monitoring and measurement results that verify the environmental improvements.*** The audit results may offer a new perspective as to how effectively the EMS is performing. The organization should embrace an EMS audit as an important and objective review to facilitate continual improvement.

Following the EMS audit, it is important that the organization identifies the root cause(s) of audit findings in order for the system to continually improve. If the same problems arise in every audit, then the true root cause has not been identified, and will prevent future audits from identifying additional areas of weakness and system strengths. Overtime, internal audits will need to adapt and incorporate any legal, budget, staff and/or operational changes within the organization that may affect the EMS.

Figure 1. The Assessment Process



## V. Audit Process

Outlined in Figure 1 are the steps to developing an effective audit process.

## VI. Selection of EMS Auditor

The first step in conducting an EMS audit is to identify an auditor, preferably someone who has not had direct and close involvement in the development of an EMS. The selection of an auditor must ensure that objectivity and impartiality of the audit remains intact. Traits of a good candidate include: selecting an individual that has a desire to be involved in the EMS; being able to engage employees and help put them at ease; has some environmental knowledge or concern; and remains tactful throughout the audit process. If good candidates are scarce, consider looking outside the EMS fenceline for someone willing to conduct the audit.

Several different contributing factors can make selecting an auditor problematic. For example, organizations that are small in size may have a difficult time identifying an auditor due to limited staff. Additionally, most of the individuals with environmental knowledge, or knowledge of how an EMS operates, are already on the EMS Core Team, making it difficult to identify someone with enough environmental knowledge to perform a thorough audit.

Once an individual has been selected, scheduling conflicts may arise due to limited time availability for training and conducting the audit. It is important that the auditor and EMS Core Team/EMR communicate and remain flexible during the auditor selection, training and scheduling phase.

## VII. Audit Preparation

To begin preparing for the audit, the EMR and lead auditor will work together to determine the EMS audit scope and frequency. In general, the ten elements of the EMS need to be assessed at least once per calendar year. The auditor will need to develop an EMS audit plan (see Example in Appendix C) that will serve as a planning tool to facilitate the audit process. The plan should document a detailed schedule that includes the location of the facilities and persons being interviewed. In addition, it should identify records and documents that are needed during the audit to verify the EMS is in place and working effectively. The EMS audit checklist will need to be reviewed and finalized during the audit preparation phase as well (Example in Appendix A). The audit checklist ensures all

ten elements of the EMS are covered and relevant evidence is collected. A time and location will also need to be set for the kick-off and closing meetings. These meetings are an important step during the audit, as they provide an opportunity for the auditor to discuss what the EMS audit plan and process will look like to the EMS Core Team/EMR.

Prior to the audit, the EMR/EMS Core Team should compile and review EMS related documents and records to help the process move along smoothly. If the organization is utilizing proprietary EMS software to manage the EMS, access to the software should be considered either prior to the audit or during the audit. The EMR should also review any findings from the prior audit and follow up to ensure corrective action is in place and effective. In addition, staff should be notified by the EMR about the upcoming audit.

## VIII. Conducting an Audit of EMS Elements per 567- IAC 111

The following sections describe each EMS element in detail and the associated evidence to be collected by the auditor. It is important to note that the audit is a combination of interviews with staff, as well as review of documents and records, particularly monitoring and measurement results. Interviews with staff should work to identify whether the staff member understands and implements their role in the EMS.

The week prior to the scheduled audit, it is recommended that the auditor reviews any documented procedures and associated records to become familiar with the organization's EMS.

An audit can be organized in many different ways, however most audits start with an opening meeting and are followed by an in depth document and record review with the EMR and/or EMS Core Team. Following this review, interviews are scheduled with appropriate staff, as well as site visits to collect needed evidence from the field.

Following the audit, the EMR and the Auditor should meet to review the evidence collected. If there is an area of weakness or whether the EMS is not performing according to 567- IAC 111 or to the organization's procedures, then the EMR and the Auditor should agree there is a "finding" or a "non-conformance". Following agreement on these findings, a closing meeting should be held with the appropriate stakeholders to review and approve these findings. If an agreement cannot be reached, the Auditor should note the finding in the audit report and that there was not agreement on the status of the finding.

An audit report or table should be prepared by the auditor and presented to the EMR and/or EMS Core Team for review and approval.

The information presented is intended to assist an auditor new to this process and just like the EMS, the EMS audit process will continually improve over time.

### A. Overview of EMS Documentation

Although documentation is not technically a component of the EMS, its presence is necessary to demonstrate that the EMS is in place and working. Additionally, several of the EMS elements require written EMS procedures. EMS procedures are the written instructions on how the EMS was developed and how it will continue to be implemented. EMS documents also include records such as the list of legal and other requirements and the list of significant impacts. Records provide proof or evidence that the EMS is in place and functioning. Most records cannot, or should not, be changed. Examples of records include: completed training logs, completed inspection checklists and waste manifests. Records should be easily identifiable and accessible, and properly retained according to the organization’s record retention process.

As part of an EMS it is also recommended that a document control system is put into place to ensure documents are retained as required and updated as needed. Document numbering systems may be utilized as a primary method to ensure that a procedure or process is approved and that staff is working from the latest document.

Required EMS procedures include:

- Communication, Training, and Awareness Procedure
- Monitoring and Measurement Procedure
- Audit Procedure
- Reevaluation and Modification Procedure.

It is important to note that the organization may have additional EMS procedures. In addition to the required documentation, the organization may have developed an EMS Manual

|                      |  |
|----------------------|--|
| <b>HELPFUL HINTS</b> | It is not important for people to recite the environmental policy, it is about knowing that the organization has an environmental policy, what its overall environmental commitments are and how it affects their job. |
|----------------------|--|

|                      |   |  |
|----------------------|---|--|
| <b>AUDIT PROCESS</b> | <p><b>READ:</b></p> <ul style="list-style-type: none"> <li>• Environmental Policy Statement</li> <li>• Environmental Impacts List</li> <li>• Legal and Other Requirements List</li> <li>• Objectives and Targets List with Action Plans</li> <li>• Communication, Training, and Awareness Procedure</li> <li>• Monitoring and Measurement Procedure</li> <li>• Audit Procedure</li> <li>• Reevaluation and Modification Procedure</li> <li>• Records of Objectives and Targets Status</li> <li>• Waste Manifests</li> <li>• Training Records</li> <li>• Log Information Requests from Public</li> <li>• Records of Metrics</li> <li>• Memorandum of Reevaluation Results with Proposed Modifications</li> </ul> | <p><b>EVIDENCE:</b></p> <ul style="list-style-type: none"> <li>• Do the documents comply with 567- IAC 111?</li> <li>• Have documents required by environmental regulations been developed?</li> <li>• Have the documents been approved by management?</li> <li>• Is staff working from the latest procedure?</li> <li>• Is document control in place and working effectively?</li> <li>• Have the documents been reviewed and updated?</li> <li>• Does the organization have a records retention process in place? Are records being properly retained?</li> <li>• Are the records easily identifiable and accessible?</li> </ul> |
|                      | <p><b>INTERVIEW:</b></p> <ul style="list-style-type: none"> <li>• EMR/EMS Core Team</li> <li>• Senior Management</li> <li>• Staff</li> <li>• Field employees</li> </ul>   |  |

to outline how the EMS was put in place and to organize the EMS documentation. If available, this document would work as a reference for the auditor and as a beginning step in the audit process.

Example records that are required for the EMS include: environmental aspect and impact list (with significant impacts), objectives and targets with associated action plans and current status, legal and other requirements list, log of information requests from the public with corresponding references, records of metrics data, training records, and a memorandum of reevaluation results with proposed modifications.

### B. Environmental Policy Statement

The environmental policy is a statement of management's commitment to the environment. It can be used to educate staff and the public on the organization's environmental commitment to pollution prevention, environmental compliance and continual improvement. The policy should be documented and approved by management. Environmental policy statements can vary greatly based on organizational needs and goals.

## KNOW YOUR **IMPACT!**

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- I**mproving what we do everyday
- M**anaging our impact on the environment
- P**reventing pollution
- A**dhering to rules and regulations
- C**ommunicating performance
- T**raining our employees effectively

EMS ELEMENT ESSENTIALS

“Statement by the organization of its intentions and principles in relation to its overall environmental performance which provides a framework for action and for the setting of its environmental objectives and targets, and its commitment to continual improvement through the EMS.”

HELPFUL HINTS

It is not important for people to recite the environmental policy, it is about knowing that the organization has an environmental policy, what its overall environmental commitments are, and how it affects their job.

|               |   |  |
|---------------|---|--|
| AUDIT PROCESS | <p><b>READ:</b></p> <ul style="list-style-type: none"> <li>Environmental Policy Statement</li> </ul>  | <p><b>EVIDENCE:</b></p> <ul style="list-style-type: none"> <li>Does the document comply with the HF 2570 by stating the organization's environmental commitments and have a framework for setting objectives and targets?</li> <li>Has the policy been updated?</li> <li>Has the policy been approved by management?</li> <li>Ask EMR/EMS Core Team about the origins, content and how they communicate the Environmental Policy Statement to staff and/or the public.</li> <li>Look for posted Environmental Policy Statements around the facility.</li> <li>Ask staff if they are aware of the organization's Environment Policy Statement and/or environmental commitments. If yes, ask what it says and/or means to them? How does it affect their job?</li> </ul> |
|               | <p><b>INTERVIEW:</b></p> <ul style="list-style-type: none"> <li>EMR/EMS Core Team</li> <li>Senior Management</li> <li>Staff</li> <li>Field employees</li> </ul> |  |

### C. Environmental Aspects and Impacts

An environmental aspect is the interaction of an activity with the environment. An environmental impact is any change, positive or negative, to the environment. The main reason for development and implementation is to identify, prioritize and ultimately reduce the negative environmental impacts. Examples of environmental aspects include generation of hazardous waste and air emissions. Examples environmental impacts include: degradation of air quality and natural resources, reduction in water usage, and a decrease in waste generation. The environmental aspects and impacts that the organization identifies as the highest priority become their significant aspects and impacts. All significant aspects and impacts must be addressed in the EMS, primarily through the adoption of an objective and target. Organizations usually document the process in determining activities, impacts and significant impacts through development of an Environmental Aspects and Impacts Procedure. Accompanying the Procedure should be a list of the organization's environmental aspects and impacts and the significant aspects and impacts. The procedure

should include responsibilities as well as activities, aspects and impacts. Significant impacts should be updated on a regular basis to accurately reflect the organization's goals.



**EMS ELEMENT ESSENTIALS**

“The organization identifies and evaluates the actual or potential aspects and impacts to the environment, whether adverse or beneficial, from its activities, services and facilities. During the evaluation process, significant impacts to the environment are determined.”

**HELPFUL HINTS**

- EMR needs to understand the process of identifying and selecting environmental aspects and impacts (i.e. How they did it, why they did it, etc.).
- The six environmental components must be addressed when considering environmental impacts. Ask the EMR and EMS Core Team how they ensured that the six component areas fell into the “significant” range when determining significant impacts.
- Staff should be aware of the significant impacts that affect their job (e.g., Backhoe operations may have significant environmental impacts such as spills and emissions from the use of fuel).

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| <b>AUDIT PROCESS</b> | <p><b>READ:</b></p> <ul style="list-style-type: none"> <li>• Environmental Aspects, Impacts and Significance Criteria Procedure</li> <li>• Environmental Aspects and Impacts Ranking Table</li> <li>• Significant Impacts Table</li> </ul> | <p><b>EVIDENCE:</b></p> <ul style="list-style-type: none"> <li>• Is there a Procedure and has the organization followed it?</li> <li>• Review the current version of the Environmental Aspects and Impacts List. Does the list appear to capture the relevant activities within the fenceline? Did the organization follow their Procedure in developing the List? Are positive and negative aspects and impacts included?</li> <li>• Ask EMR/EMS Core Team about the development and criteria of ranking significant aspects and impacts. Are the six plan components considered significant?</li> <li>• Has the EMR reviewed and updated the List each year? Does it conform with the Procedure?</li> <li>• Is senior management in agreement with the significant aspects and impacts?</li> <li>• Ask staff/field employees if they are aware of how their job responsibilities may affect the environment.</li> </ul> |
|                      | <p><b>INTERVIEW:</b></p> <ul style="list-style-type: none"> <li>• EMR/EMS Core Team</li> <li>• Senior Management</li> <li>• Staff</li> <li>• Field employees</li> </ul>  |   |

## D. Legal and Other Requirements

Most organizations with an EMS have actively managed and implemented environmental regulations for many years. Examples of legal requirements include: 567- IAC 111, Storm-water Pollution Prevention Plan (SWPPP), Spill Prevention, Control & Countermeasure (SPCC), Occupational Safety and Health Administration (OSHA), and Resource Conservation and Recovery Act (RCRA). Other requirements may include: Energy Star, Management Directive, and EPA/DNR Voluntary Commitments. However, each of these requirements is facility dependent.

In many cases, the EMS auditor is not a compliance expert and not expected to understand the legal requirements affecting a facility. The EMS auditor should focus on the process to develop and update the Legal and Other Requirements list and whether the organization actively manages its regulatory obligations.

The organization should have a Legal and Other List of the regulatory requirements. In addition, most organizations use a Legal and Other Requirements Procedure to document and assign responsibilities to staff, documents how the Legal and Other Requirements List was developed, includes a process to keep informed of regulatory changes, and describes how changes in regulations will be incorporated into the EMS.

|                        |  |
|------------------------|--|
| EMS ELEMENT ESSENTIALS | <p>“The organization must identify the legal requirements for its operations and facilities, including relevant environmental laws, regulations and permits, and worker health and safety regulations, and have a process for tracking any changes in these requirements.”</p> |
|------------------------|--|

|               |  |
|---------------|--|
| HELPFUL HINTS | <ul style="list-style-type: none"> <li>• The focus of the audit should be to verify there is a process in place for tracking, reviewing, and updating legal and other requirements.</li> <li>• Remember to conduct an audit of conformance with EMS, not legal requirements. Not everyone needs to be an expert, but they need to have identified a staff member or consultant that manages and tracks legal requirements for the organization.</li> </ul> |
|---------------|--|

### The Six Environmental Areas of Focus

1. Organics Management
2. Hazardous Household Materials Management
3. Water Quality Improvement
4. Greenhouse Gas Reduction
5. Recycling Services
6. Environmental Education

|               |   |   |
|---------------|---|---|
| AUDIT PROCESS | <p><b>READ:</b></p> <ul style="list-style-type: none"> <li>• Legal and Other Requirements Procedure</li> <li>• Legal and Other Requirements Table/List</li> </ul> | <p><b>EVIDENCE:</b></p> <ul style="list-style-type: none"> <li>• Does the Procedure outline how the Legal and Other Requirements are identified and tracked through time? Ask if the organization has received any violation notices and how it would be addressed in the EMS.</li> <li>• Review the current version of the Legal and Other Requirements List. Ask the EMR if there have been any changes and/or updates to regulations.</li> <li>• Check for OSHA (health and safety) requirements on the List.</li> <li>• Ask to speak with the compliance manager for the facility and interview the staff on how they manage the requirements, keep records, and train staff.</li> <li>• Ask staff if they are aware of environmental and safety requirements that may affect their job?</li> </ul> |
|               | <p><b>INTERVIEW:</b></p> <ul style="list-style-type: none"> <li>• EMR/EMS Core Team</li> <li>• Field employees</li> </ul>   |   |



### E. Objectives and Targets

An objective is an environmental goal that is set to help reach an overall environmental change that the organization wishes to achieve. A target is a detailed, measurable performance requirement that is set to achieve a specific outcome of the objective. Setting targets are a necessary step in order to complete the stated objective. Metrics are established to measure the accomplishment of objectives and are an indicator of environmental performance of the EMS.

Some organizations will have an Objective and Target Procedure, but it is not a requirement. However, the organization should have a list of objectives and targets for review.

**EMS ELEMENT ESSENTIALS**

“The organization establishes objectives relevant to its policy, environmental issues and impacts previously identified, the views of interested parties, and other factors. Targets necessary for achieving the stated objectives are also established. A target is much more detailed than its objective and must be quantifiable.”

- HELPFUL HINTS**
- Objectives and targets need to be concise, realistic, measurable, and time bound.
  - The true ‘proof’ an EMS is working is by the implementation and tracking of objectives and targets.
  - Are objectives and targets being tracked? Are they making progress?
  - Reviewing the objectives and targets with the action plan and monitoring and measurement is the best approach to verify progress is being made.

|                      |   |  |
|----------------------|---|--|
| <b>AUDIT PROCESS</b> | <p><b>READ:</b></p> <ul style="list-style-type: none"> <li>• Objectives and Targets Procedure</li> <li>• Objectives and Targets Table</li> <li>• Objectives and Targets Progress Reports</li> </ul> | <p><b>EVIDENCE:</b></p> <ul style="list-style-type: none"> <li>• Ask the EMR how the objectives and targets were developed and how they are reviewed and kept current? How are budget and/or staff allocated for objectives and targets?</li> <li>• Review the current Objectives and Targets List.</li> <li>• Check that objectives are set for each of the six plan components.</li> <li>• Check that objectives are set for significant aspects and impacts.</li> <li>• Make sure targets set are quantifiable and include due dates. What is their progress on objectives and targets?</li> <li>• Is the organization reducing their environmental impacts? If not, why?</li> <li>• Are those assigned to objectives and targets measuring and tracking progress?</li> <li>• Ask to speak with at least one person managing an objective and target and discuss the process of carrying out this task?</li> <li>• Interview staff members and ask if they are aware of the environmental goals of the organization.</li> </ul> |
|                      | <p><b>INTERVIEW:</b></p> <ul style="list-style-type: none"> <li>• EMR/EMS Core Team</li> <li>• Staff assigned to objective and target task</li> <li>• Senior management</li> </ul>                  |  |

## F. Action Plan

Action plans serve as roadmaps for achieving the objectives and targets set by the organization. They list specific tasks or activities with assigned responsibilities and associated due dates and create a process for reporting and tracking. Key resources such as costs, staff, skills, equipment and any additional needs should be identified in the action plan. Action plans should be updated as additional information becomes available such as grant funding, changing budgets, high technology costs, and staff availability.



### HELPFUL HINTS

- The action plan should be developed into a step-by-step-process that rolls up to achieve the objective and target. It is important to note that organizations are limited with staff and budget and these action plans should reflect the reality of these limitations.
- The action plans should be assigned to a staff member with appropriate due dates and there should be demonstrated progress overall on the objective and target.
- Remember, if someone is listed in the action plan that you have planned to interview later in the day, make a note to ask them about their assigned action plan task.
- It is recommended that action plans are reviewed in conjunction with objectives and targets and monitoring and measurement.

### EMS ELEMENT ESSENTIALS

“Actions necessary to achieve the objectives and targets. The plan includes identifying the individuals and/or organizations responsible for carrying out specific tasks, timelines for completion of each step in the plan, and a schedule for periodically reviewing and updating, as conditions dictate, the objectives and targets. As part of reviewing the draft of the action plan, conduct an inventory of key resources needed to carry out and complete the action plan. Resources may include staff, fiscal matters, specific skills, facilities, partners, and additional needs. Upon completion of the inventory the action plan may need to be adjusted accordingly.”

### AUDIT PROCESS

#### READ:

- Action Plans for associated Objectives and Targets
- Objectives and Targets Progress Reports

#### INTERVIEW:

- EMR/EMS Core Team
- Staff assigned to action plan task

#### EVIDENCE:

- Review the current Action Plans for each objective and target and determine if each objective and target has a well laid out plan for implementation.
- Are the action plans still achievable?
- Have any changes been made to the action plans due to budget, costs, or staff availability?
- Is there a process to actively manage and track the action plans?
- If changes have been made, is the organization still on track to meet the objective? Do the changes made to the action plans still accurately reflect the expected outcome?
- Are the action plan due dates being met? If not, why?
- Are assigned staff aware and keeping track of progress on the action plans?

## G. Identify Roles and Responsibilities

An organization must identify those individuals who are responsible for developing, managing, and implementing the different components of the EMS. Many EMS activities will be managed through the EMR and EMS Core Team. Roles and responsibilities related to EMS activities include training staff, updating documents and procedures, reporting on corrective actions and audit findings, monitoring and measuring metrics, and maintaining records. EMS responsibilities must be documented and communicated to each responsible party in order for the EMS to run efficiently.

Some organizations may have a roles and responsibilities procedure but all organizations should have a roles and responsibility matrix or list.



| Roles and Responsibilities Matrix   |           |                       |                       |                           |                                     |               |                        |               |                            |              |                      |                            |                      |                      |
|---|-----------|-----------------------|-----------------------|---------------------------|-------------------------------------|---------------|------------------------|---------------|----------------------------|--------------|----------------------|----------------------------|----------------------|----------------------|
| Document Number:  |           |                       |                       |                           |                                     |               |                        |               | Reviewed By:               |              |                      |                            |                      |                      |
| Effective Date:   |           |                       |                       |                           |                                     |               |                        |               | Reviewed By:               |              |                      |                            |                      |                      |
| Revision Number:  |           |                       |                       |                           |                                     |               |                        |               |                            |              |                      |                            |                      |                      |
| EMS Activity  | Job Title |                       |                       |                           |                                     |               |                        |               |                            |              |                      |                            |                      |                      |
|   | Director  | Special Waste Manager | LF Operations Manager | Communication Coordinator | Administrative Services Coordinator | EMS Core Team | EM/EMS Project Manager | Commissioners | EMS Objective Target Owner | Lead Auditor | Facility Supervisors | Employees within FenceLine | Administrative Staff | Education Specialist |
| Iowa EMS/ISO 14001 Requirement  |           |                       |                       |                           |                                     |               |                        |               |                            |              |                      |                            |                      |                      |
| Environmental Management Communication (that we initiate, both internal and external) | L         | L                     | L                     | L                         |                                     | L             | L                      | S             |                            | S            | S                    |                            |                      |                      |
| Identify Environmental Aspects & Impacts  | L         | L                     | L                     | L                         |                                     | L             | L                      | L             |                            | S            | S                    |                            |                      |                      |
| Tracking/Analyzing New Regulations  | L         | L                     | L                     | L                         |                                     |               |                        | L             |                            | S            | S                    |                            |                      |                      |
| Obtaining Permits and Compliance Plan   | L         | L                     | L                     | L                         |                                     |               |                        | L             |                            | S            | S                    |                            |                      |                      |
| Comply with Regulatory Requirements   | L         | L                     | L                     | L                         |                                     |               |                        |               |                            | S            | S                    |                            |                      |                      |
| Establish Environmental Objectives and Targets  | L         | L                     | L                     | S                         | S                                   | L             | L                      | S             | L                          | S            | S                    | S                          | S                    | S                    |
| Integrate EMS Practices into Hiring & Performance Assessment Process                  | L         | L                     | L                     | L                         | L                                   |               | L                      |               |                            | L            |                      |                            |                      |                      |
| Develop Budget for EMS  | L         | L                     | L                     | L                         | L                                   | L             | L                      | S             |                            | S            | S                    | S                          | S                    | S                    |
| Conformance to EMS Requirements   |           |                       |                       |                           |                                     | L             | L                      |               |                            |              |                      |                            |                      |                      |
| Train Employees   |           | L                     | L                     | L                         | L                                   |               | L                      |               |                            |              |                      |                            |                      | L                    |
| Communicating with Interested Parties (when we get asked a question)                  | L         |                       |                       | L                         | S                                   |               |                        |               |                            |              | S                    | L                          |                      |                      |
| Communicate Environmental Expectations with Contractors/Vendors/Customers             | L         | L                     | L                     | L                         | L                                   |               |                        |               |                            | S            |                      |                            |                      | L                    |
| EMS Policy/Procedures   |           |                       |                       |                           |                                     | L             | L                      |               |                            |              |                      |                            |                      |                      |
| Coordinate EMS Document Controls  |           |                       |                       |                           |                                     | L             | L                      |               |                            |              |                      |                            |                      |                      |
| Maintain Equipment and Tools to Reduce and Control Environmental Impact               | S         | L                     | L                     | L                         |                                     |               |                        |               |                            | S            |                      | S                          |                      |                      |
| Coordinate Emergency Preparedness and Response Efforts                                | S         | L                     | L                     | S                         |                                     |               |                        |               |                            | S            | S                    | S                          | S                    | S                    |
| Monitoring Objectives, Targets and Activities   |           |                       |                       |                           |                                     | L             | L                      |               |                            | S            | S                    |                            |                      |                      |
| Evaluate Compliance   |           |                       |                       |                           |                                     | L             | L                      |               |                            | S            | S                    |                            |                      |                      |
| Nonconformity, Corrective / Preventative Action                                       |           |                       |                       |                           |                                     | L             | L                      |               |                            | S            | S                    |                            |                      |                      |
| Maintain EMS Records  | S         | S                     | S                     | S                         | L                                   |               | L                      |               |                            | S            | S                    | S                          | S                    | S                    |
| Coordinating EMS Auditing Efforts   | S         | S                     | S                     |                           |                                     | S             | L                      |               |                            | L            |                      |                            |                      |                      |
| Participate in EMS Management Review  | L         | L                     | L                     |                           |                                     | L             | L                      | S             |                            |              |                      |                            |                      |                      |

**EMS ELEMENT ESSENTIALS**

“Responsibility for implementation of the elements of the EMS program need to be identified, documented, and communicated to relevant staff.”

**HELPFUL HINTS**

- Roles and responsibilities for the EMS should have been communicated to staff. This communication can be in a variety of means including email, posters, handouts, etc.
- Note people that have been identified as having an EMS related-task. Ask them about their roles and responsibilities during an interview.

|                      |   |  |
|----------------------|---|--|
| <b>AUDIT PROCESS</b> | <b>READ:</b>  | <b>EVIDENCE:</b>   |
|                      | <ul style="list-style-type: none"> <li>• Roles and Responsibilities Procedure</li> <li>• Roles and Responsibilities Matrix</li> </ul> |  |
|                      | <b>INTERVIEW:</b>   |  |
|                      | <ul style="list-style-type: none"> <li>• EMR/EMS Core Team</li> <li>• Staff that may have EMS related responsibilities</li> </ul>     | <ul style="list-style-type: none"> <li>• Have any EMS roles or responsibilities been added or deleted from changes in objectives and targets? If so, does the document accurately reflect this?</li> <li>• Are staff aware of their EMS related roles and responsibilities as identified in the document?</li> </ul> |

## H. Communication/Training/Awareness

Communication is the key to success within an EMS, without it the EMS becomes a book on the shelf. Communication helps garner support to build an effective management system. Communication also creates employee buy-in and makes staff aware that environmental considerations are a part of everyone’s job, and develops stakeholder awareness that is crucial to many objectives and targets. The goal of internal communication is to systematically raise the EMS awareness of internal staff. Printed media such as newsletters and brochures, Earth Day Celebrations, Pollution Prevention Week, and award and recognition programs are all different types of internal communication. The goal of external communication is to raise awareness of the EMS and external participation in achieving objectives and targets. Public events can be used to communicate with the community about the organization’s environmental policy and top objectives and targets. It is also important to document external communication such as requests, questions, or comments from the public.

EMS employee training and awareness are vital to achieving continual improvement within the organization. Training may focus on several different areas such as environmental compliance and associated requirements, competency and/or license requirements such as 40-Hour HAZWOPER, general EMS awareness training, minimizing environmental impacts, responsibilities for objectives, targets, and associated action plans, and environmental stewardship.

**EMS ELEMENT ESSENTIALS**

“Establish processes for internal and external communication. External communication will include reaching out to those groups and organizations that have been identified as having an interest, stake, or role in the organization’s ongoing EMS program. There must also be procedures for receiving and responding to relevant communication from external interested parties. Internal communication is directed to individuals, organizations and entities that have a role or responsibility within the action plan. Training includes a process to ensure that all responsible parties are familiar with the EMS and have the skills necessary to capably execute their roles.”

**HELPFUL HINTS**

- Some common issues that arise with EMS training include: people forgetting to attend training, choosing not to go, or being unaware of what training is required.
- Tracking training can prove difficult. Ensure that the organization has a process in place that is working.
- Ask staff, “What was the last training you attended, and what did you learn?”
- Lack of awareness is an indicator of an ineffective training program.

|                      |  |   |
|----------------------|--|---|
| <b>AUDIT PROCESS</b> | <p><b>READ:</b></p> <ul style="list-style-type: none"> <li>• Communication, Training Procedures</li> <li>• Review External Communication Documentation</li> <li>• Review EMS Training Matrix/Table</li> <li>• Supporting documentation for training attended such as sign-in sheets</li> </ul> | <p><b>EVIDENCE:</b></p> <ul style="list-style-type: none"> <li>• Review the current EMS Communication, Training Procedures. Does it outline the program for both internal and external communication as well as training?</li> <li>• What types of communication methods does the organization have in place?</li> <li>• Review External Communication records. Have all requests, comments, and questions been responded too? If not, why?</li> <li>• Is the EMS Training Matrix up to date?</li> <li>• Have employees had the required training? If not, why?</li> <li>• Does training appear to be effective?</li> <li>• Are employees competent and aware of the EMS?</li> <li>• Do employees know what EMS training is required for their position?</li> </ul> |
|                      | <p><b>INTERVIEW:</b></p> <ul style="list-style-type: none"> <li>• EMR/EMS Core Team</li> <li>• Senior management</li> <li>• Staff</li> <li>• Field employees</li> </ul>  |   |

The organization should have a Communication, Training and Awareness Procedure outlining these programs and associated roles and responsibilities. The training program in the form of a matrix or list should identify EMS training needs for all employees, frequency and provider. Training will be assigned by job description, title, or facility. Training should be tracked and associated records will need to be retained. Training can be tracked through sign-in sheets or through a database that will allow gaps in training to be easily identified.

## I. Monitoring and Measurement

Monitoring and measuring metrics from action plans with associated objectives and targets are important in demonstrating the success of the EMS. As previously stated, a metric is an indicator of environmental performance. Example indicators include tons of waste, gallons for water use, and metrics tons of carbon dioxide. These metrics need to be monitored, documented and recorded overtime to evaluate the performance of the EMS. It is important to note in some cases that metrics may be completion of a report or training of staff. Monitoring and measurement help identify potential areas of weakness within the EMS, and organizations can consider changes in metrics that are deemed more appropriate as the EMS matures. Ultimately, the EMS is about making environmental improvements, and this should be reflected in monitoring data.

Organizations should have a Monitoring and Measurement Procedure. All organizations should have their performance indicators available for review.



### EMS ELEMENT ESSENTIALS

“A documented process for monitoring key activities and measuring performance related to the specific environmental objective and target, at a minimum.”

### HELPFUL HINTS

- The “gold standard” of monitoring and measuring is when staff is able to provide charts, graphs, tables, etc. to demonstrate that they are measuring and tracking progress of the objectives and targets and action plans within the EMS.
- The audit process can really help an EMS program achieve success in this element by asking to see the data that has been collected and is being analyzed.

|                      |   |  |
|----------------------|---|--|
| <b>AUDIT PROCESS</b> | <p><b>READ:</b></p> <ul style="list-style-type: none"> <li>• Action Plans for associated Objectives and Targets</li> <li>• Monitoring and Measurement Procedure</li> <li>• Metrics</li> </ul> | <p><b>EVIDENCE:</b></p> <ul style="list-style-type: none"> <li>• Review the Procedure and ask the EMR about how the metrics were identified and how they are tracked.</li> <li>• Review the current action plans for each objective and target along with the monitoring and measurement data.</li> <li>• Verify that monitoring and measurement data is available for each plan component area and that progress is being made consistently.</li> <li>• Are metrics being tracked and recorded for objectives, targets, and action plans?</li> <li>• Are there any gaps in the metrics? What are the causes of these gaps?</li> <li>• Do metrics accurately reflect environmental performance?</li> <li>• Is monitoring equipment functioning properly?</li> <li>• Are staff aware of monitoring and measuring requirements from objectives, targets, actions plans, and legal and other requirements?</li> </ul> |
|                      | <p><b>INTERVIEW:</b></p> <ul style="list-style-type: none"> <li>• EMR/EMS Core Team</li> <li>• Staff responsible for monitoring and measurement</li> </ul>                                    |  |

## J. Assessment (Audit)

As previously stated, the EMS assessment process is a way to proactively identify weakness in the EMS and the associated root cause. There are generally two types of assessment, compliance audits and EMS audits. A compliance audit is conducted to determine compliance with local, state and federal laws and regulations. It focuses primarily on paperwork review and site observations, and results in the correction of any findings. EMS audits are conducted to determine conformance with the EMS. Interviews, paperwork review and site observations are all part of the audit process. Findings are evaluated for their “root cause” and corrective action is then implemented. EMS audits are different from compliance audits. They encourage conversation with staff members about the EMS and their views on the environ-

ment. Also, the EMS audit seeks to find weaknesses and strengths within the system. The Audit places importance on finding the root cause of a finding, rather than a “find and fix” solution. If you develop an effective EMS audit process, it will drive continual improvement. The auditor will develop an audit plan and schedule, conduct the audit, and then prepare a report documenting the findings of the EMS Audit.

The organization should have an Audit Procedure and there should be records of each audit previously performed.

|                        |  |
|------------------------|--|
| EMS ELEMENT ESSENTIALS | <p>“The organization must have documented procedures for assessing the function of each component and its effectiveness of and conformance with the EMS plan. Assessment is the process of drawing conclusions from the performance measurements.”</p> |
|------------------------|--|

|               |  |
|---------------|--|
| HELPFUL HINTS | <ul style="list-style-type: none"> <li>• In reviewing the assessment element, you may be assessing your own work. Focus the questions to the EMR on the process and how you are making continually improvement as an organization. Ask the EMR about the process and whether they think it is providing value.</li> <li>• Auditors should perform a critical review of their own process and whether it is providing value. If it isn't providing value, a discussion of potential improvements should be held with the EMR and/or EMS Core Team.</li> </ul> |
|---------------|--|

# Think Green!

We will minimize our use of raw materials by using recycled products, less toxic materials and renewable energy sources whenever possible. We will strive to be a leader of sustainable practices and technologies in Scott County and beyond.





Learn more about our Environmental Health & Safety Policy and Environmental Management System at [www.wastecom.com/ems](http://www.wastecom.com/ems)

|                      |   |   |
|----------------------|---|---|
| <b>AUDIT PROCESS</b> | <p><b>READ:</b></p> <ul style="list-style-type: none"> <li>• Audit Procedure</li> <li>• Audit Checklist</li> <li>• Audit Reports</li> </ul> | <p><b>EVIDENCE:</b></p> <ul style="list-style-type: none"> <li>• Review the EMS Assessment/Audit Procedure and verify the steps are being followed in the Audit</li> <li>• Does the EMS Audit Checklist accurately reflect operations related to the EMS?</li> <li>• Does the EMS audit process appear to be in place and functioning?</li> <li>• Have all audit reports been reviewed and finalized by the EMR/EMS Core Team?</li> </ul> |
|                      | <p><b>INTERVIEW:</b></p> <ul style="list-style-type: none"> <li>• EMR/EMS Core Team</li> </ul>  |   |

## K. Reevaluation and Modification

The reevaluation and modification of the EMS is conducted with two primary functions. First, it requires identification of which element of the EMS, as reviewed during the EMS audit, meets, partially meets, failed to meet, or exceeded expectations. For those elements that failed to meet expectations, they are deemed as “findings” or “non-conformances” and the root cause must be identified and corrective action

implemented to prevent reoccurrence. Corrective action responsibilities and due dates should be assigned accordingly, and the EMR must follow up to ensure corrective action is in place and working.

The second part of this element is management review. Management review is conducted with senior management and must be conducted to drive the organization’s continual improvement process. This review process helps keep management informed on the progress and direction of the EMS. It gives staff and management time to discuss environmental improvements and communicate about additional resource needs. The elements of the EMS should be reviewed for adequacy as well. Management review provides direct feedback on environmental programs and the future of the EMS within the organization.

The organization may have a Procedure documenting this element. Records from the identified findings, root cause, and correction action should be available for review. Additional records for management review should be available for review as well.

|                               |   |
|-------------------------------|---|
| <b>EMS ELEMENT ESSENTIALS</b> | <p>“The reevaluation and modification element is an activity that allows an organization to improve and strengthen the EMS on an ongoing basis. This element considers areas where the EMS has met, exceeded, or failed to meet expectations and these results are reviewed with management. Identify root causes of those outcomes, and develop additional goals and activities appropriate to each. It’s an opportunity to realize the organization’s commitment to continuous improvement and should not be looked upon negatively.”</p> |
|-------------------------------|---|

|                      |  |
|----------------------|--|
| <b>HELPFUL HINTS</b> | <ul style="list-style-type: none"> <li>As part of the interview with the EMR during the audit, get a copy of previous findings and see if they have been addressed. Is corrective action in place and effective? Look for evidence during the field observation.</li> <li>Check to see that the root cause analysis has been conducted and is adequate.</li> </ul> |
|----------------------|--|

## IX. Audit Reporting and Follow-up

Upon completion of the audit, the auditor will hold a closing meeting to disclose the preliminary findings of the audit. At this time the EMR/EMS Core Team should ask any questions about the audit process and associated findings. After the closing meeting is conducted, the auditor will develop a draft audit report documenting the audit process, evidence

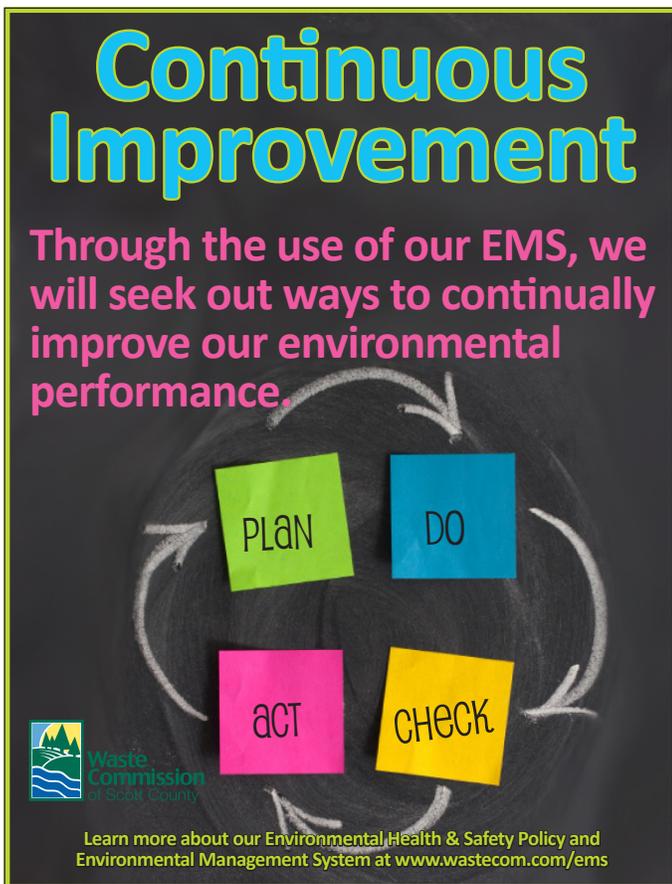
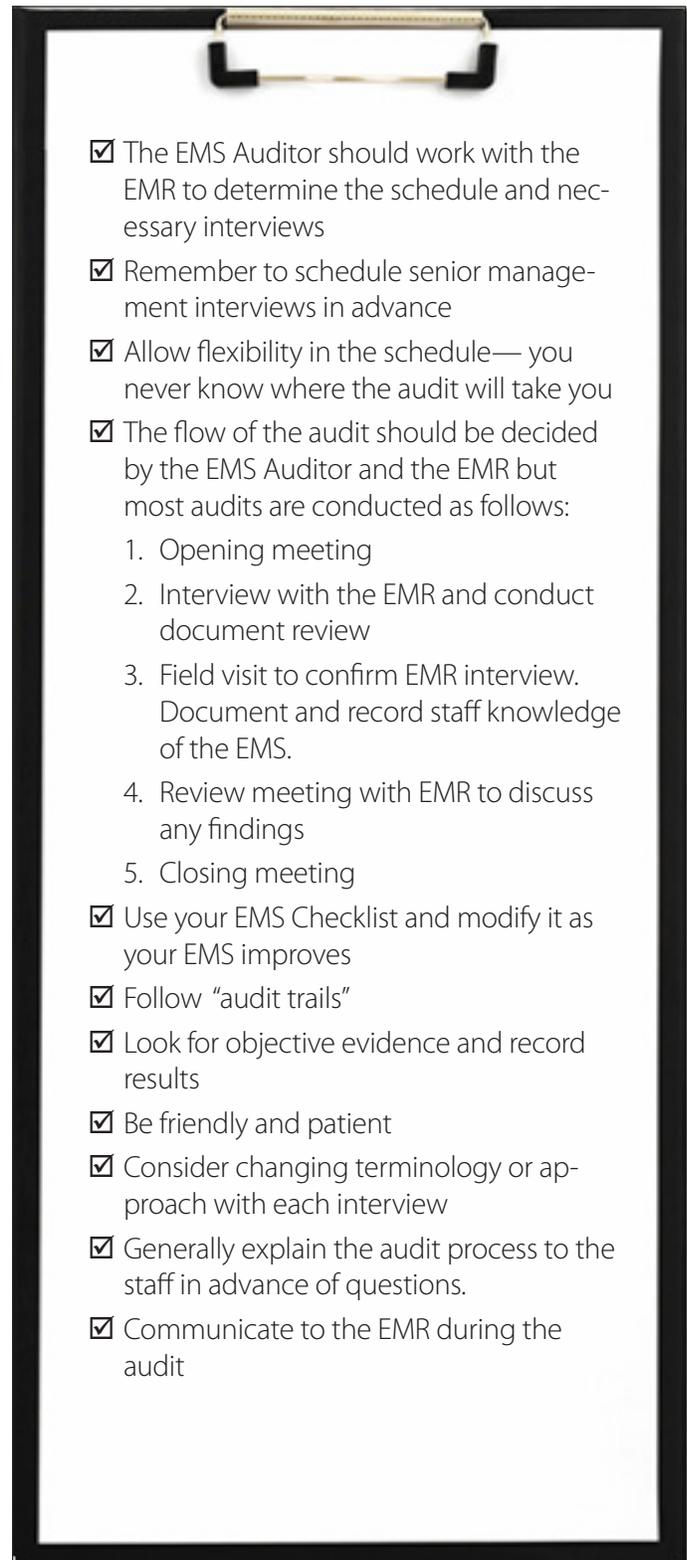
|                      |   |   |
|----------------------|---|---|
| <b>AUDIT PROCESS</b> | <p><b>READ:</b></p> <ul style="list-style-type: none"> <li>Previous Audit Reports</li> <li>Findings and the associated Root Cause Analysis, Corrective Action, and Follow-up</li> <li>Management Review Meeting Report</li> </ul> | <p><b>EVIDENCE:</b></p> <ul style="list-style-type: none"> <li>Review the previous Audit Report and ask the EMR about the process to follow up on any findings.</li> <li>Have all findings been addressed and completed through a root cause analysis?</li> <li>Is corrective action in place and effective? If not, why? The root cause may need to be reevaluated.</li> <li>Are there any ‘open’ findings from previous audits? Ask the EMR to review and explain the status.</li> <li>Ask the EMR about management review. When was the last management review conducted? Has a management review meeting report or meeting minutes been prepared? If not, why?</li> </ul> |
|                      | <p><b>INTERVIEW:</b></p> <ul style="list-style-type: none"> <li>EMR/EMS Core Team</li> <li>Senior management</li> </ul>   |   |

collected and findings of the EMS audit (See Example in Appendix D). The draft report will then be presented to EMR/EMS Core Team for their review and approval. After the audit report is finalized, the EMR/EMS Core Team will assign findings to staff to develop and implement corrective action with assigned due dates. The EMR will follow up on corrective actions to ensure they are working effectively and close out the findings. The process will be documented in a written procedure by the EMR/EMS Core Team.

## X. EMS Audit Best Practices

Listed in Figure 2 are some examples of best practices that can be implemented in order to achieve a successful and thorough audit that will drive continual improvement within the organization's EMS audit process.

Figure 2. Best Practices Check List



## **XI. Appendix**

### **A. Example EMS Audit Checklist**

3rd Party EMS Audit Checklist

Rev 7

8/7/2018

Date:

| Facility:                               |  | Blue indicates procedure or other required document | Lead Auditor: |            |         |             |             |
|---|--|---|---------------|------------|---------|-------------|-------------|
|   |  |   | Met           | Partly Met | Not Met | Opportunity | Commendable |
| Iowa EMS Element Description and Number |  | Interview Notes                                     |               |            |         |             |             |
| 0                                       | Review and Discuss previous External Audit Findings/Corrective Action Work Orders IAC 567-111.6(10)a   |   |               |            |         |             |             |
| 1                                       | Environmental Policy Statement (EPS)   |   |               |            |         |             |             |
|   | <p>EPS - Has management (or other relevant party) adopted an Environmental Policy Statement. When was the EPS last reviewed/revised? IAC 567-111.6(2). Who developed the EPS? Is Board or management approval required for the EPS?</p> <p>Does the policy demonstrate the following:</p> <p>(1) Commitment to environmental performance? IAC 567-111.4</p> <p>(2) Framework for action? IAC 567-111.4</p> <p>(3) Framework for setting environmental objectives and targets? IAC 567-111.4</p> <p>(4) Statement of commitment - environmental compliance and continuous improvement? IAC 567-111.4</p> <p>Is the EPS visible and communicated externally? IAC 567-111.6(8)a. Is it posted? Is it available on the Internet? Other?</p> <p>Are staff aware of the EPS? IAC 567-111.6(2), IAC 567-111.6(8)b. Does staff know about EPS or any acronym? Is EMS information about Objectives/Goal available to staff?</p> |   |               |            |         |             |             |

3rd Party EMS Audit Checklist

| Iowa EMS Element<br>Description and Number  | Audit Results |            |         |             |             |  |
|---|---------------|------------|---------|-------------|-------------|--|
|   | Met           | Partly Met | Not Met | Opportunity | Commendable |  |
| <p><b>2 Aspects and Impacts</b></p> <p>Procedure - Has the organization documented a methodology for how significant environmental Aspects and Impacts are determined? IAC 567-111.6(3)</p> <p>List - Has the organization generated a list that identifies Significant Aspects and Impacts for the planning area/services area activities, services, and facilities? IAC 567-111.6(3)</p> <p>How does the organization make sure the Environmental Impacts list adequately represents the activities and associated environmental impacts of the facility? Have any changes that occurred or that may occur in the near future been included in the Aspects and Impacts list? Examples would include: closure or opening of facilities or other changes to the fence line, initiation of new programs, an discontinuation of a major service. IAC 567-111.6(3)</p> <p>Is input collected from all levels of the organization? How were impacts identified. How was the threshold picked for "significant?"</p> |               |            |         |             |             |  |

3rd Party EMS Audit Checklist

| Iowa EMS Element<br>Description and Number |  | Audit Results |            |         |             |             |
|--|--|---------------|------------|---------|-------------|-------------|
|  |  | Met           | Partly Met | Not Met | Opportunity | Commendable |
| 3  | Legal and Other Requirements   |               |            |         |             |             |
|  | List - Has a Legal and other requirements list been developed for the facilities in the Planning or Facility Service Area fenceline? A legal/other list should include: environmental laws, regulations and permits along with worker health and safety regulations. IAC 567-111.6(4). |               |            |         |             |             |
|  | Procedure - Is there a documented process for tracking any changes in Legal and Other requirements? IAC 567-111.6(4)   |               |            |         |             |             |
|  | Summary - Can the organization provide a brief summary of the area's regulatory compliance in the past year including a listing of recurring or significant violations related to legal requirements? If there are any issues, how are they being resolved? IAC 567-111.6(4)           |               |            |         |             |             |
|  | Are there any Legal and Other gaps or areas that need to be addressed? Relevant Environmental laws for within the fenceline: Iowa Codes, Federal Code, OSHA, local regulations.  |               |            |         |             |             |
|  | Were there any changes to operations or changes to laws or regulations which affect the EMS? If so what were they? How were they dealt with?   |               |            |         |             |             |
|  | Does the organization perform regular inspections of facilities and Equipment? Are there any listings considered "Other"? What are they?   |               |            |         |             |             |

3rd Party EMS Audit Checklist

| Iowa EMS Element<br>Description and Number |  | Audit Results |            |         |             |             |
|--|--|---------------|------------|---------|-------------|-------------|
|  |  | Met           | Partly Met | Not Met | Opportunity | Commendable |
| 4  | Objectives and Targets   |               |            |         |             |             |
|  | <p>Have Objectives and Targets been set in all the six component areas? IAC 567-111.6(5) Organics Waste Management, Household Hazardous Materials Collection, Greenhouse Gas Reduction, Water Quality Improvement, Recycling Services and Environmental Education. Iowa Code 455J.3.</p> <p>Is the EMS making continuous improvement in regard to 455J.3, which references the EMS designation requirements regarding the six component areas? Iowa Code 455J.7(2)a. Is the EMS planning for the continuous improvement of solid waste management by appropriately and aggressively mitigating the environmental impacts of solid waste disposal? Iowa Code 455J.2(4).</p> <p>Is each Objective an overall and quantifiable goal arising from the Planning or Service Area's Environmental Policy/Aspects/Impacts? Is the Target a detailed and quantifiable performance requirement that must be set at and met to achieve the Objective? IAC 567-111.4</p> |               |            |         |             |             |

3rd Party EMS Audit Checklist

| Iowa EMS Element<br>Description and Number |   | Audit Results |            |         |             |             |
|--|---|---------------|------------|---------|-------------|-------------|
|  |   | Met           | Partly Met | Not Met | Opportunity | Commendable |
| 5  | Action Plan   |               |            |         |             |             |
|  | Suggested Procedure - Is there a Plan that describes Actions necessary to achieve the Objectives and Targets? IAC 567-111.6(6)  |               |            |         |             |             |
|  | Does the plan include identification of specific tasks to achieve Objectives and Targets? IAC 567-111.6(6)  |               |            |         |             |             |
|  | Does the plan include timelines for completion of each step of the plan? IAC 567-111.6(6)   |               |            |         |             |             |
|  | Does the plan include a schedule for periodically reviewing and updating the Objectives and Targets as conditions dictate. IAC 567-111.6(6)   |               |            |         |             |             |
|  | <b>Note: Strongly suggested</b> procedure. Organizations should either present a Procedure or a schedule that identifies when Action Plans are updated and the conditions regarding periodic Objective and Target reviews and updates, according to 567-111.6(6). |               |            |         |             |             |

3rd Party EMS Audit Checklist

| Iowa EMS Element<br>Description and Number |   | Audit Results |            |         |             |             |
|--|---|---------------|------------|---------|-------------|-------------|
|  |   | Met           | Partly Met | Not Met | Opportunity | Commendable |
| 6  | <b>Roles and Responsibilities</b>   |               |            |         |             |             |
|  | Are Roles and Responsibilities identified in the Action Plan? Does the Action Plan include the identification of the individuals and organizations responsible for carrying out specific tasks to carry out the objectives? IAC 567-111.6(7).   |               |            |         |             |             |
|  | How does the organization identify organizations and individuals with skills necessary to carry out Action Plans? Have fiscal matters, technical/professional/industry-related skills, facilities & partners been taken into account? How does the organization decide who to list as the Responsible Party for carrying out Action Plan actions? |               |            |         |             |             |
|  | Is there a designated Environmental Management Representative (EMR) and an EMS Core Team? Are employees aware of their EMS and environmental roles and responsibilities?  |               |            |         |             |             |

3rd Party EMS Audit Checklist

| Iowa EMS Element<br>Description and Number |   | Audit Results |            |         |             |             |
|--|---|---------------|------------|---------|-------------|-------------|
|  |   | Met           | Partly Met | Not Met | Opportunity | Commendable |
| 7  | <p><b>Communication and Training</b></p> <p>Procedure - Has the organization developed a procedure/procedures for Internal and External <u>Communication</u>. Is there a process for receiving and responding to relevant communication from external parties? IAC 567-111.6(8)a.</p> <p>Communication/External: Has the organization reached out to groups and organizations determined to have an interest, stake or role in the planning or service area's ongoing EMS program? IAC 567-111.6(8)a. How does the organization identify these groups?</p> <p>Procedure - <u>Communication/Internal and Training</u>: Has the organization developed a procedure to ensure that individuals, organizations and entities that have a role or responsibility within an Action Plan have the training necessary to carry out their roles? IAC 567-111.6(8)b.</p> <p>Training: Is a description of training provided to responsible parties available? IAC 567-111.6(8)b. Does the organization provide training and track training completion? How is training tracked? Is special software used? Where are records kept?</p> <p>Internal Communications: How is the EMS communicated Internally? Are all employees provided input opportunities? How?</p> |               |            |         |             |             |

3rd Party EMS Audit Checklist

| Iowa EMS Element<br>Description and Number |  | Audit Results |            |         |             |             |
|--|--|---------------|------------|---------|-------------|-------------|
|  |  | Met           | Partly Met | Not Met | Opportunity | Commendable |
| 8  | Monitoring and Measurement   |               |            |         |             |             |
|  | Procedure - Does the organization have a documented process to monitor key activities and, at a minimum, measure performance related to each Objective and Target? IAC 567-111.6(9).   |               |            |         |             |             |
|  | How does the organization track, manage and store documents? Is there a procedure for Document Control? Does the organization review and revise procedures on a regular basis? IAC 567-111.7 How are procedures kept up to date? |               |            |         |             |             |
|  | Are results of monitoring/measuring available for review? Do they demonstrate improvement?   |               |            |         |             |             |
|  | Are processes/tools to measure performance routinely maintained? Organization should provide documentation.  |               |            |         |             |             |
|  | Has the organization provided documentation that environmental improvements are adequate given the nature and scope of the EMS? Iowa Code 455J.2(4)  |               |            |         |             |             |

3rd Party EMS Audit Checklist

| Iowa EMS Element<br>Description and Number |  | Audit Results |            |         |             |             |
|--|--|---------------|------------|---------|-------------|-------------|
|  |  | Met           | Partly Met | Not Met | Opportunity | Commendable |
| 9  | Audit/Assessment   |               |            |         |             |             |
|  | <p>Procedure - Does the organization have a documented procedure to assess the performance of each EMS component Action Plan in terms of achieving the stated objectives and targets and conformance with the overall EMS. IAC 567-111.6(10).</p> <p>Was an internal EMS audit/assessment conducted during the past/current state fiscal year? Did the organization provide a copy of the report? IAC 567-111.6(10)a. Note the date(s) the Internal Audit occurred. Who is the Internal Auditor? If that person is an organization staff member how does that person maintain an "outside" viewpoint?</p> <p>Who is in charge of setting up the assessments (audits) internal and external and making sure staff is prepared for each?</p> <p>Do the audits/assessments performed draw conclusions from the performance measurements? IAC 567-111.6(10) What does the organization do with reports and conclusions resulting from audits?</p> <p>Does the organization comply with IAC 567-111.6(10)b by submitting to an External Audit each fiscal year? Is the External Audit carried out by an auditor prequalified by DNR? If DNR is not present at the audit, note the date.</p> <p>Has the organization complied with the Annual Report Compliance requirement by submitting a report each year by September 1? Does the report document the system's compliance with the requirements of Iowa Code 455J.3? IAC 567-111.5. Iowa Code 455J.4</p> |               |            |         |             |             |

3rd Party EMS Audit Checklist

| Iowa EMS Element<br>Description and Number |  | Audit Results |            |         |             |             |
|--|--|---------------|------------|---------|-------------|-------------|
|  |  | Met           | Partly Met | Not Met | Opportunity | Commendable |
| 10   | Reevaluation and Modification  |               |            |         |             |             |
|  | Suggested Procedure - Does the organization have a method or process to identify areas where the EMS meets, exceeds, or fails to meet expectations? IAC 567-111.6(11).   |               |            |         |             |             |
|  | Has the organization identified root causes of outcomes and revised goals and appropriate activities for each component area? IAC 567-111.6(11).<br>Have corrective/preventative actions implemented since Audits and have they been effective?  |               |            |         |             |             |
|  | What process is used to report/track/correct problems? Is a Corrective/Preventive Action & Response (CPAR) Form being used?  |               |            |         |             |             |
|  | Has each element in IAC 567-111 been addressed? Has progress been made toward achieving the Objectives and Targets? Has the organization clearly demonstrated continuous improvement toward achieving the Objectives and Targets set forth in the EMS? Upon achievement of an Objective/Target, does the organization reevaluate what new initiatives should be incorporated into the EMS? IAC 567-111.7 |               |            |         |             |             |

**Descriptions for Finding(s):**

**Met Requirements** = Satisfied Standard fully

**Partially Met Requirements** = DNR staff will monitor progress until the next fiscal year audit when the Element will be reviewed

**Did Not Meet Requirements** = The Lead Auditor will state what is required to satisfy the Finding

**Commendable** = Went beyond the Standard with innovation, effort

**Opportunity for Improvement** = No changes are required, but are suggested

## **B. Example EMS Audit Questions**

Example Internal EMS Audit Questions

| <b>Senior Management</b>  | <b>Evidence</b> |
|---|-----------------|
| Describe your role in the EMS.                                  |                 |
| How was the EMS policy developed and approved?                  |                 |
| Is the policy still applicable and helpful to the organization? |                 |
| How do you adopt objectives and targets and measure success?    |                 |
| How do you include employees in the EMS?                        |                 |
| How do you include the public?                                  |                 |
| How do you conduct senior management review?                    |                 |
| <b>Compliance Coordinator</b>                                   | <b>Evidence</b> |
| Describe your role in the EMS.                                  |                 |
| How did you come up with the legal and other list?              |                 |
| How do you identify legal requirements?                         |                 |
| How do you track updates to legal requirements?                 |                 |
| How do you keep up with records and documents?                  |                 |
| Have you had any violation notices?                             |                 |
| Do you conduct audits?  |                 |
| If you find a compliance issue, how do you resolve it?          |                 |
| <b>Communication Coordinator</b>                                | <b>Evidence</b> |
| How do you communicate with the public on the EMS?              |                 |
| What tools and techniques do you use?                           |                 |
| How do you measure success?                                     |                 |

|   |                 |
|---|-----------------|
| How do you track comments and responses on questions from the public?     |                 |
| Are you responsible for communication internally?                         |                 |
| <b>Training Coordinator</b>   | <b>Evidence</b> |
| How do you identify training requirements for employees?                  |                 |
| How do you make sure an employee is competent?                            |                 |
| How do you implement training programs?                                   |                 |
| How do you make sure someone has attended training?                       |                 |
| Are employees responsive to the training programs                         |                 |
| <b>EMS (General Questions)</b>  | <b>Evidence</b> |
| How did you develop the EMS (generally)?                                  |                 |
| How did you implement each element of the EMS?                            |                 |
| How do you track records and documents?                                   |                 |
| How do you keep track of objectives and targets?                          |                 |
| How do you monitor and measure results?                                   |                 |
| How do you keep staff updated on the EMS?                                 |                 |
| How do you keep management informed?                                      |                 |
| If you have a finding from an audit, how do you make sure it is resolved? |                 |
| Is your EMS continually improving?  |                 |

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## **C. Example EMS Audit Plan**



## **D. Example EMS Audit Report**



## Environmental Management System



**<INSERT EMS ORGANIZATION NAME>  
INTERNAL EMS AUDIT**

*<Insert details of who, what, when, where, why the audit was conducted.>*



### Internal EMS Audit Results Form

Scope/Facility:

Auditors:

Date:

| Iowa EMS Element Number and Description |                                | Audit Results/Findings |            |                    |
|---|--------------------------------|------------------------|------------|--------------------|
| Number                                  | Description                    | Evidence               | Finding(s) | Iowa EMS Reference |
| 1                                       | Environmental Policy Statement |                        |            |                    |
| 2                                       | Environmental Impacts          |                        |            |                    |
| 3                                       | Legal and Other Requirements   |                        |            |                    |
| 4                                       | Objectives and Targets         |                        |            |                    |
| 5                                       | Action Plan                    |                        |            |                    |

| Iowa EMS Element Number and Description |                                    | Audit Results/Findings |            |                    |
|---|------------------------------------|------------------------|------------|--------------------|
| Number                                  | Description                        | Evidence               | Finding(s) | Iowa EMS Reference |
| 6.                                      | Key Resources and Additional Needs |                        |            |                    |
| 7                                       | Communication/Training/Awareness   |                        |            |                    |
| 8                                       | Monitoring and Measurement         |                        |            |                    |
| 9                                       | Assessment                         |                        |            |                    |
| 10                                      | Reevaluation and Modification      |                        |            |                    |