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GUIDANCE ON VERIFICATION, VALIDATION AND AUDIT FREQUENCY

1. INTRODUCTION

| Following the first verification, EMAS requires the verifier in conjunction with the organisation to design and agree a verification programme covering a period of no more than 36 months. Following the first validation of the environmental statement, EMAS also requires that the information shall be updated annually and that any changes shall be validated annually, except in certain circumstances. This guidance identifies issues to be considered in designing the verification programme including when deviations from the annual frequency of updating the information in the environmental statement might be justified. It also gives guidance on internal audit frequency.

| For clarity, this guidance uses the following terms to mean:

Verification – the assessment (audit) carried out by the environmental verifier to ensure that an organisation's environmental policy, management system and audit procedure(s) conform to the requirements of Regulation (EC) No 761/2001. This shall include visiting the organisation, examining documents/records, and interviewing personnel.

Validation – the assessment carried out by the environmental verifier to check that the information and data within the organisation's environmental statement is reliable, credible and correct and meets the requirements set out in Annex III, point 3.2.

2. VERIFICATION PROGRAMME

2.1. Requirement

| In consultation with the organisation the verifier shall design a programme to ensure that all elements required for registration with EMAS are verified in a period not exceeding 36 months (Annex V, point 5.6).

2.2. Intent

| This requirement is to reassure the organisation's management and interested parties that the environmental policy, management system, procedures, information, data



Definition of a small organisation or enterprise

'Small enterprise' is defined as an enterprise which:

- has fewer than 50 employees and
- has either,
 - an annual turnover not exceeding EUR 7 million, or
 - an annual balance-sheet total not exceeding EUR 5 million,
- and 25 % or more of the capital or the voting rights is not owned by one enterprise, or jointly by several enterprises.

measurement and monitoring, meet the requirements of Regulation (EC) No 761/2001. Regular interaction between the verifier and the organisation helps build credibility and confidence in users of EMAS as well as the scheme itself. In order to ensure ongoing surveillance of the organisation's EMS and environmental performance, good practice would be to structure the verification so that one third of the organisation's activities be verified each year such that over the maximum 36 month period all activities are verified. This will also help to give confidence to the verifier on the accuracy, credibility and reliability of information in the environmental statement.

| However, in small organisations and small enterprises (see box above for definition) the verification may take place in one visit, at a frequency to be agreed between the verifier and the organisation but at least every 36 months for the whole system.

2.3. Guidance

| The verifier shall design and agree the verification programme only when the initial full verification and validation of the environmental statement has been completed. In designing the verification programme the verifier should consider:

- strength and confidence in the internal audit programme, including the frequency of internal audits,
- complexity of the EMS,
- the environmental policy,
- size, scale and nature of the organisation's activities, products and services,
- significance of the organisation's direct and indirect environmental aspects over which it has control or can be expected to have an influence,
- strength of the data and information management and retrieval system, as it relates to information and data in the environmental statement,
- history of environmental problems,
- extent of activities subject to environmental regulations,
- results from previous verifications,
- experience of the organisation in complying with EMAS requirements.

| A verifier, in assessing conformity against the requirements of the EMAS Regulation, may base that assessment either, against the functions, activities, products and services of the organisation; or against the environmental aspects over which the organisation has direct and/or indirect control and influence.

| The verification for organisations with accredited certification to EN ISO 14001 (or any other environmental standard) recognised under the procedures set out in Article 9(1) of Regulation (EC) No 761/2001 need only address those elements not covered by the recognised standard. In such cases the *verifier is expected to consider the EN ISO*

14001 surveillance programme in designing the verification programme and if feasible aim to combine the assessment visits as far as possible, to avoid unnecessary duplication, cost and time to the organisation. However, the verification activities will differ from those of the surveillance visits undertaken as part of EN ISO 14001 certification. In particular they shall cover the additional points covered in Annex I.

3. UPDATES OF ENVIRONMENTAL INFORMATION

3.1. Requirement

| Article 3(3)(b) of Regulation (EC) No 761/2001 requires that, for an organisation to maintain registration to EMAS, it shall: *'forward the yearly necessary validated updates of its environmental statement to the competent body and make them publicly available. Deviations from the frequency with which updates shall be performed can be made under circumstances laid down in Commission guidance adopted in accordance with the procedure laid down in Article 14(2), in particular for small organisations and small enterprises according to Commission Recommendation 96/280/EC⁽¹⁾ and when there is no operational change in the environmental management system'.*

| Annex III, point 3.4, on maintenance of publicly available information states: *'The organisation shall update the information detailed in point 3.2 and shall have any changes validated by an environmental verifier, on a yearly basis. Deviations from the frequency with which updates shall be performed may be made under circumstances laid down in Commission guidance...'*

| This is reiterated in Annex V, point 5.6, which states: *'... In addition the verifier shall at intervals not exceeding 12 months validate any updated information in the environmental statement. Deviations from the frequency with which updates shall be performed may be made under circumstances laid down in Commission guidance...'*

3.2. Guidance

| The normal expectation is for annual updates of the information in the environmental statement and to have the changes validated. The cost effective and better practice is to link the validation of the environmental statement with the ongoing verification programme. Time, effort and cost of validation will depend on the quality of the data and information management and retrieval system used to derive the environmental statement.

| Normally the data and information on the organisation's performance (Annex III, point 3.2(e)) will change yearly and will need to be updated in the environmental statement

⁽¹⁾ OJ L 107, 30.4.1996, p. 4.

though only the changes need to be validated. Updating the information in the environmental statement does not require the publication of a new environmental statement each year, simply that it is publicly available. The goal of EMAS is to encourage the public disclosure of credible information about improvements in environmental performance. This can be done, for example, by producing a separate free-standing environmental statement; or by including such information with the report of accounts; in printed form or on a website. See separate Commission guidance on environmental statement set out in Annex I to Commission Recommendation 2001/680/EC⁽²⁾.

Although the updated information for small businesses and small organisations need not be a large expensively produced glossy document, Regulation (EC) No 761/2001 allows these organisations to extend the frequency for updating their information and having it validated. Only these organisations are therefore exempt from the yearly validation of updated information (see examples in the box below), unless they have:

- major environmental hazards associated with their activities, products and services, or
- significant operational changes in their environmental management system, or
- significant legal requirements relating to their activities, products and services, or
- significant local issues,

in which case the verifier shall require validated yearly updates of the information in the environmental statement.

If not done annually then updating of the environmental statement will be expected within a period not exceeding 36 months.



- ▶ Small bakeries
- ▶ Kindergarten
- ▶ Single retail outlets

3.3. Validation of extracts of the environmental statement

Organisations may wish to use extracts from their environmental statement in conjunction with the EMAS logo. Examples include:

- submitting validated emissions data to environmental regulators,
- information on carbon emissions under national climate change reduction programmes,
- fulfilling legal requirements for public disclosure of environmental information to shareholders and pension schemes.

⁽²⁾ OJ L 247, 17.9.2001, p. 3.

In using the logo with extracts, the organisation shall only use extracts from the latest validated environmental statement. The extracts need also to accord with the requirements in Annex III, point 3.5(a) to (f) by being relevant and significant and avoid being deceptive or misleading.

Extracts from the environmental statement used with the EMAS logo must be validated separately. Time, effort and cost can be saved by identifying which extracts are to be used so that these may be validated at the same time as the statement.

For information on the use of the logo see 'Guidance document on the use of the EMAS logo'.

4. AUDIT FREQUENCY

4.1. Requirement

Annex II, point 2.9 on audit frequency states that *'The frequency with which any activity is audited will vary depending upon the:*

- *nature, scale and complexity of the activities,*
- *significance of associated environmental impacts,*
- *importance and urgency of the problems detected by previous audits,*
- *history of environmental problems.*

An organisation shall define its own audit programme and audit frequency taking account of Commission guidance...'

4.2. Intent

This is to ensure that an audit programme is developed which provides management 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 in control. It will also provide a basis for the verifier developing and agreeing the verification programme with the organisation and for determining the frequency that they visit the organisation.

4.3. Guidance

Good practice in designing an audit programme would be to audit the activities, products and services that cause, or have the potential to cause, the most significant environmental impacts more frequently than those of lower significance. The organisation should also carry out audits at least on an annual basis, as this will help to demonstrate to the organisation's management and the verifier that it is in control of its significant environmental aspects.

