

# ENVIRONMENTAL AUDITING AND ENVIRONMENTAL MANAGEMENT SERVICES

Around the world  
Under the earth  
Above & beyond

› Golder Associates Ltd. team of professionals has conducted environmental compliance audits and facilitated the development and implementation of environmental management systems for a diverse range of primary and secondary industry assets for over 40 years. We understand the materiality of environmental liabilities and the diverse impacts they can have on an organization and its operations. We have provided assistance to clients operating in a variety of sectors, including: Manufacturing, Land Development, Oil and Gas, Transportation, Aggregates, Mining, and Forestry.



## ENVIRONMENTAL COMPLIANCE AUDITS

An audit is a systematic, documented process for reviewing the compliance of facility operations with respect to applicable federal, provincial and local environmental legislation and regulations. As appropriate, the audit criteria may also include industry standards and other codes of practice.

The evaluation criteria are typically divided into two broad categories: regulatory requirements and best management practices. Regulatory requirements are defined at the local, state or provincial, and federal level, and will vary by site location.

Best management practices include voluntary codes and guidelines and other generally accepted practices (including corporate policy requirements) which pertain to due diligence but may not strictly be regulatory requirements.

## STANDARDS FOR ENVIRONMENTAL COMPLIANCE AUDITS

Audits are conducted in accordance with the international standard ISO 19011 "Guidelines for Quality and/or Environmental Management Systems Auditing - General Principles of Environmental Auditing" and/or "CSA Z773-03 Environmental Compliance Auditing". These standards require:

- agreement between the auditor and the client;
- documentation of the audit objectives and its scope;
- preparation of an audit plan based on background information review by the auditor;
- development of an audit report by the auditor which contains collected evidence and its evaluation; and
- communication of results.

## WHY AUDIT?

Audit reports provide assurance to stakeholders that environmental matters are being managed appropriately. These stakeholders may include:

- officers and directors, who have concerns about corporate and personal liabilities and seek to establish due diligence, regulatory compliance and quality of work;
- financial institutions and other lenders, who have concerns about quality or environmental matters that could affect the solvency or ability to operate of the borrower;
- shareholders, who have concerns about the potential financial impacts of improper management of environmental issues; and
- customers who expect a certain level of environmental performance and do not want to be associated with "polluters", or face supply disruptions resulting directly or indirectly from environmental incidents.



## ENVIRONMENTAL AUDITS VS PHASE I ENVIRONMENTAL SITE ASSESSMENT

Environmental Site Assessments are investigations to determine the potential for environmental liabilities to exist as a result of historical or former activities at a site. With an Environmental Site Assessment (ESA), there are no specific criteria against which the site is assessed, which is a critical component of an audit. ESAs are useful tools for environmental management, but in and of themselves do not demonstrate operational compliance nor establish due diligence.

## AUDIT REPORTING

Golder's report on the results of the audit is designed to be easily understood and actionable. The report provides a summary of findings, referencing the applicable section of the legislation for regulatory compliance issues. Findings are presented in a way to facilitate the development of non-conformance reports and corrective actions plans.

The report is organized by aspect (air, water, waste, etc) and each finding is assigned a code for future reference.

## ENVIRONMENTAL MANAGEMENT SERVICES

The ISO 14001 standard requires organizations to identify and have access to applicable legal and other requirements as well as conduct regular environmental compliance audits. Moreover, the organization needs to understand what impact changing legislation will have on operations. A third party compliance audit by Golder can act as a valuable tool to demonstrate conformance with these elements of the standard, and facilitate the management of change.

Golder has also successfully assisted clients with the development and implementation of Environmental Management Systems. Services offered to clients include but are not limited to: gap analysis training / awareness programs; procedure writing; objective targets and performance indicators setting internal auditing; and emergency response planning.



## Global Issues



## Local Solutions

- ▶ Canada +1 800 414 8314
- ▶ International +1 800 275 3281