

CSA Z773 March 2017

And other recent Environmental Audit
Standard Developments

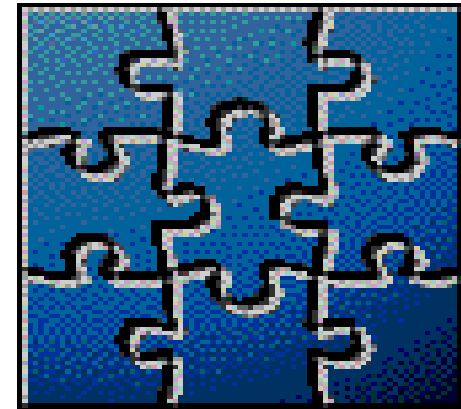


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Prepared AAC Annual
Conference

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Environmental compliance auditing



Why a New Version of CSA Z773?

- **Over a decade since updated (2003)**
 - Best practices evolve
- **Reflect ISO 19011:2012**
 - Terminology
 - Style and approach
- **ISO 14001:2015**
 - Terminology
 - Consistency

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- **While the overall structure was retained in the new version (TOC is essentially the same)**
- **Underlying terminology changes**
 - **Audit** — the systematic, independent, and documented process for obtaining audit evidence and evaluating it objectively to determine the extent to which the audit criteria are fulfilled. (added)
 - **Audit evidence** — the **documented information**, statements of fact, or other information that are relevant to the **conduct of the** audit, and **verifiable**.
 - **Competence** — the ability to apply knowledge and skills to achieve intended results
 - **Compliance obligations** — the legal requirements that an organization has to comply with and other requirements that an organization has to or chooses to comply with.
Note: Related to how the auditee's activities, processes, products, and services interact with the environment and includes, but is not limited to, environmental legislation. (added)
 - **Conformity** — the fulfilment of a compliance obligation. (added)
 - **Evidence-based approach** — the rational method for reaching reliable and reproducible audit conclusions in a systematic audit process. (added)
 - **Risk** — the effect of uncertainty. (added)

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■ Principles

■ Integrity

■ Fair Representation

- Truthful and accurate
- Report obstacles
- Objective, timely, clear, complete

■ Due Professional Care

- Follow code of conduct
- Reasoned judgements

■ Confidentiality

■ Independence

■ Audit Evidence

- Verifiable
- Evidence based approach

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- The scope of the audit shall be **consistent with the objectives of the ECA** and cover the period agreed upon by the audit client and the audit team leader.
- The audit criteria are used to provide a **reference** against which **conformity or nonconformity** shall be determined.
 - Replacement of non compliance with **nonconformity** in audit methodology and reporting
 - **Voluntary commitments**
- Audit methods, audit team, audit plan
 - Adjusted to more closely reflect ISO 19011 approach
 - **The audit team should have an understanding of the auditee's operations and management systems**
 - Review - **compliance history (e.g., court orders, previous ECAs).**

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- Reporting
 - In accordance with the audit plan
 - A statement on the degree to which the audit criteria have been fulfilled.
 - The report shall describe substantive limitations encountered in the ECA. Such limitations could include limitations on access to the site, specific locations, documented information, lack of co-operation by the staff of the auditee, or unplanned events.
 - Additional errors or omissions detail
- Audit Elements and information sources
 - noise, air emissions, and greenhouse gases (GHG) emissions
 - surface and/or ground water taking

CSA Z773 : 2017 --- issues of note

- Verifiable Evidence – clarity on what this requires / the ‘evidence based approach’
- Scope of Z773 audits – limited to environmental (user discretion to apply approach to a broader scope)
- Scope of audits – what is appropriate – who decides?
- Scope of audits – how to address sustainability?

Other recent Environmental Audit Standard Developments

ISO 17021-2

ISO 19011

Revision of ISO/IEC TS17021-1:2012

NWIP—Rationale for the revision

- **ISO 14001:2015** is based on two important sources: the ‘High Level Structure’ for ISO management systems (Annex SL) and the recommendations of the Future Challenges Study Group.
- **ISO 14001:2015** introduces some important new concepts that may need to be reflected in both the generic and aspect-specific competence requirements specified in ISO 17021-2, such as:
 - Link between environmental management and the strategic directions of an organization
 - Context analysis (issues, stakeholders)
 - Life cycle perspective in environmental management
 - Environmental communication
 - External environmental conditions impacting upon the organization



ISO/IEC 17021-2:2016

ISO/IEC 17021-2:2016

Conformity assessment—Requirements for bodies providing audit and certification of management systems—
Part 2: Competence requirements for auditing and certification of environmental management systems

Published 1 December 2016



ISO/IEC 17021-2:2016

- **Complements ISO/IEC 17021-1:2015** which establishes the requirements generically applicable to any management system certification audit
 - 3.7 Competence: ability to apply knowledge and skills to achieve intended results
 - 7.1.2 Determination of competence criteria
 - Normative annex A specifies types of knowledge and skills a CB shall define for specific functions
 - 7.1.3 Evaluation processes



ISO/IEC 17021-2:2016

4 Generic competence requirements

The certification body shall define the competence requirements for each relevant EMS technical area and for each function in the certification activity.

- The certification body shall take into account all the requirements specified in Clauses 5, 6 and 7 that are relevant for the EMS technical areas, as defined by the certification body.



ISO/IEC 17021-2:2016

5 Competence requirements for EMS auditors

5.1 General

Each EMS auditor shall have a level of competence as defined by the certification body for the technical area concerned that includes the generic competencies described in ISO/IEC 17021-1, as well as the EMS knowledge described in 5.2 to 5.15.



ISO/IEC 17021-2:2016

6 Aspect-specific competence requirements for EMS auditing

6.1 General

An audit team shall be appointed that is composed of auditors (and technical experts, as necessary) having the collective competence to undertake the audit. The certification body shall define the specific competence criteria related to each aspect appropriate to the EMS technical area(s) in which it operates and consistent with the requirements specified in 6.2 to 6.8.

- NOTE It is not necessary for each auditor in the audit team to have the same competence; however, the collective competence of the audit team needs to be sufficient to achieve the audit objectives.



ISO/IEC 17021-2:2016

7.2 Competence of personnel conducting the application review to determine the audit team competence required, to select the audit team members and to determine the audit time

7.2.1 Environmental terminology

7.2.2 Environmental aspects and impacts*

7.2.3 Factors related to site

7.2.4 Scope

7.3 Competence of personnel reviewing audit reports and making certification decisions



ISO 19011 - A new version

Why? - High Level Structure

- Trigger in 2015 to proceed with new version was new ISO 9001 and 14001
- Need to update
 - ISO 19011 provides essential guidelines to MSS users on how to plan, conduct, and evaluate audits in support of the MSS
 - While the typical MSS requirements focus on internal audits (as part of evaluating the MSS), ISO 19011 also provides guidance on external audits, including certification and supplier, which support the implementation of the MSS



ISO 19011 - A new version

Consolidated Topics from Comments made prior to the work beginning

Terms and Definitions

- Risk/Risk based auditing/Auditing risk based thinking
- Remote auditing
- Example(s) of auditing SMEs
- ISO/IEC 17021-x – Auditor competence
- Auditing holistically/audit trails
- Auditing clauses 4.1, 4.2 & 4.3

NOTE: The working group (ISO PC 302) will need to determine what changes to propose in a new draft of ISO 19011

- Progress to date
 - Meetings in November 2016 and April 2017 to develop revisions
 - New Draft scheduled to be issued following November 2017 meeting



Questions?