

European Court of Auditors

The 17th Meeting of INTOSAI WGEA 24.-27.10.2016

Suggestion for a presentation on the topic: Greening SAIs

Background

1. This paper represents an example on how the European Court of Auditors in Luxembourg (ECA) carried out an environmental audit on its own environmental policy and performance.
2. In 2013 the ECA launched the Eco-Management and Audit Scheme (EMAS) project with the aim of complying with the provisions of the European Union Regulation on the voluntary participation by organisations in the scheme (No 1221/2009) and ISO 14001 requirements.
3. The European Union environmental policy has the objective to encourage organisations to use environmental management systems and reduce their environmental impacts. The EMAS is a voluntary tool and is meant for organisations and companies operating in any economic sector within or outside the European Union that want to assume environmental and economic responsibility, improve its environmental performance and communicate its environmental results to society and stakeholders.
4. The implementation of environmental management systems such as EMAS helps organisations to improve resource efficiency, reduce risks and set an example with their public declaration of good practice. The costs of implementing a scheme are outweighed by the savings.
5. Organisations that register with EMAS¹ have to:
 - prove compliance with the relevant environmental legislation;
 - make a commitment to continually improving their environmental performance;
 - show they have an open dialogue with all stakeholders;
 - involve employees in improving the organisation's environmental performance;
 - publish and update a validated EMAS environmental statement for external communication.
6. Within the framework of the EMAS project the ECA performed an internal environmental audit, so as to evaluate the established organisation, its environmental performance, management system and procedures designed to protect the environment.

¹ Regulation (EC) No 1221/2009 of the European Parliament and the Council

7. The environmental audit was performed by team of auditors, from all audit Chambers of the ECA, collectively possessing knowledge and audit experience in environmental policies and standards.

Objective, scope and approach of the audit

8. The purpose of the environmental audit was to evaluate in an objective and independent manner the environmental management system in place and determine its compliance with the ECA's environmental policy and programme, as well as with the applicable legal requirements relating to the environment.
9. The audit was carried out in early 2016 according to the audit plan. The audit approach comprised audit steps in gathering understanding of the management system, evaluation of the system's strengths and weaknesses. The auditors benefited from the guidance documents of several ISSAIs, as well as information from the WGEA website.
10. Examples of the main areas included within the audit scope are presented below together with some underlying questions:
 - Environmental policy, e.g. is it appropriate to the nature, scale and environmental impacts of the ECA activities, does it provides the framework for setting and reviewing environmental objectives and targets, is it communicated to all staff;
 - Environmental and Management reviews e.g. is an environmental review of the ECA's activities and sites performed (Inventory of consumption of natural resources, direct and indirect impacts with a significant impact have been identified, qualified and quantified, such as waste, waste water, atmospheric emissions, etc.), and its outcome;
 - Operational controls, i.e. waste management, cleaning services, buildings maintenance, e.g. are the applicable procedures, instructions and requirements communicated to suppliers and contractors in relation to the above mentioned services and activities;
 - Resources and responsibilities, e.g. are appropriate resources assigned to EMS, are the roles, responsibilities and authority defined, documented and communicated;
 - Environmental programme, objectives and targets, e.g. have been technological options, financial, operational and business requirements taken into account in establishing objectives, are the objectives and actions aligned with legal requirements and significant aspects and impacts;
 - Compliance with legal requirements and permits, evaluation of compliance, procedures on how to deal with potential non-conformities, and how corrective and preventive actions should be managed; whether an action plan is defined to address non-

conformities and implement preventive actions to insure continuous improvement, and the effectiveness of actions is evaluated;

- Trainings, staff awareness and staff involvement, e.g. whether all direct and indirect environmental aspects with a significant impact have been identified, qualified and quantified, are the competencies of employees defined and assessed, are the Identified needed trainings provided, are employees and people working for the organization made aware of their activities impacts, and their role on the EMS;
- External communication, e.g. has the ECA an open dialogue with the public and other interested parties, in order to identify their concerns;
- Monitoring and measurement, e.g. Are the key characteristics of operation having a potential significant impact on environment regularly monitored and measured, is the equipment for monitoring and measurement calibrated and/or verified and maintained (records must be kept);
- IT and procurement, e.g. Management of obsolete ICT equipment, Green Procurement procedures and registration;
- Emergency preparedness and response, e.g. procedures, plans and trainings (an example is the fire marshals organisation in place with sufficient staff and training).

11. To support our evidences, we obtained relevant data, records, documents by performing desk reviews, analysis of documents and procedures, on-the-spot checks and interviews with the staff members.

Good Practices

12. During the audit **good practices** were identified in several areas. Particularly, in relation to employees' involvement/ staff awareness/ communication of the Court's EMAS project we found out that a dedicated EMAS intranet site (GoGreen) is in place, used for recurrent and continuous communication on environmental management including policy, procedures, action plans etc.
13. "Green yourself" on the intranet is outlining the ten suggestions to staff to contribute to the reduction the environmental impact of their work, such as car sharing, reducing waste, saving energy.
14. Mailbox for environment friendly ideas allows all staff members to send suggestions, comments, questions regarding EMAS projects and any other environmental matters.
15. An agreement with Luxembourg City allows employees of ECA to travel free in municipal bus routes, supporting the environmental agenda trough soft mobility, i.e. Jobkaart initiative as of

2008. Additionally, in 2010 the Court signed an agreement with the city of Luxembourg to make Vel'oh subscription available to every member of staff, allowing them to use the self-service Ville de Luxembourg bicycles free of charge for 30 min.

16. In terms of Legal compliance we considered positively that the register of applicable legal requirements, which is a database available on-line, is maintained and updated regularly. Reminders are sent automatically every month to selected persons and legal changes are evaluated by the responsible person and checked whether an action is to be taken.
17. Good examples of Operational control procedures found out during the on the spot checks represent the placement of spill kits on places where environmental accidents are possible.
18. We consider that overall the ECA's EMS documentation, records and control of documents are compliant with the EMAS regulation. The EMS documentation is stored at the dedicated intranet site. This facilitates a better document management among all services that should make use of the documents.
19. In order to obtain knowledge of the system appropriately the staff members with responsibilities to EMAS, training needs have been assessed and relevant trainings organised. In major number of cases, staff members of concerned services e.g. procurement, logistics, buildings and security and safety service participated to the drafting of the procedures and understands all the steps of the procedures.
20. Emergency preparedness and response procedure is in place to ensure the process. Working instruction for sensitive areas such as handling hazardous products has been developed in order to ensure the implementation processes. Subsequently, a training plan for environmental emergency preparedness has been developed and additional trainings in this area are planned. Until now, evacuation exercises were carried out successfully. Potential emergency situations and potential accidents were identified and preventive actions defined.
21. We broth to the management's attention the issue that the policy document together with the ECA's "Environmental statement" on the ECA's official internet website should be published in order to improve its visibility to the general public.