

Recent trends in environmental audit

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ABSTRACT

The aim of environmental audit of an audit is to facilitate supervision and gain information on the measures to be taken by a unit with regard to compliance with the company's internal policies and with the enforced regulations. The environmental audit enables the company to take a comprehensive look at their industrial operations and facilities. It also gives us an idea of identifying the areas where reduction and cost control are possible.

Key words: Environmental audit, compliance, industrial operations.

INTRODUCTION

As per the definition given by international chamber of commerce the "Environmental audit is a systematic examination of performance to ensure compliance with requirements during the operational phase of industrial activity including the following components:

- Full management commitment
- Audit team objectivity
- Professional compliance
- Well defined systematic approach
- Written reports
- Quality assurance
- Follow-up

In a nut shell we can say "environmental audit is a process of detecting wastage of resources and environmental damage that can be avoided in any productive activity".

Environmental audit is a pro activity find faults in the system and identify weak areas. It also includes the measures under taken for the improvement of overall productivity of the industry.

Objective : In order to protect our

environment it is necessary to formulate environment impact assessment policies and laws. These policies should have clear guide lines about the standards of implementation of a project with respect to environment. To gather the necessary information and the impact of that project on environment it is necessary to conduct environmental audit. Environmental audit is generally a typical combination of pollution audit, pollution prevention or waste minimization audit and environmental management systems audit. The main objective of environmental auditing are as under:

- Efforts in making clean and healthy environment.
- To develop a strong economy.
- To develop total quality management demands.
- To develop cooperation between environmental groups and businesses.
- Posing laws and setting standard as per the feed back received from various audit reports.
- To develop effectiveness of the compliance management system.
- Reduce or contain problems that can interface with normal business activities.

- To encourage formulations of more formal procedures and standards for measuring environmental performance.
- To develop a database of information on environmental
- To identify conditions that may have an adverse impact on the environment and the company.

Audit methodology

Audit activities are carried out in three different phases called pre audit, on-site and post audit activities.

- **Pre audit activities**
To make a audit schedule
To constitute a audit team
To gather necessary information and reviewing back ground.
To prepare a plan to conduct audit.
- **On-site activities**
Together information by interviewing site personnel.
To inspect the site, the operations and equipment.
To review operative records and administrative documents.
- **Post-audit activities**
To preparing and distributing the audit report.
To identify potential solutions and prepare recommendations.
To assign responsibility to implement corrective action and establishing time

frames.

To do the follow up of all the activities.

Five step follow up plan

To prove effective the on-site audit activities must follow a standard plan ensuring a systematic and rigorous review. This follow up plan is typically based on the following five steps:

Understanding of environment management system.

Identifying strengths and weaknesses of EMS.

Collecting audit evidence.

Evaluating audit results.

Reporting audit findings.

Benefits of environmental audit

- It assure the company in respect to the implementation of environmental regulations, standards etc.
- It helps in developing of environmental management systems and improvement in environmental performance.
- It helps in focusing the attention of management and employees over environmental issues.
- It enhances the sharing of information.

CONCLUSION

Environmental auditing is a powerful tool in making an effective environmental management system. It is also an effective way to check the impact of a project on the environment. Government should make it compulsory for industries.

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