

ENVIRONMENTAL AUDIT AND THE CERTIFICATION OF AN ENVIRONMENT MANAGEMENT SYSTEM

AUDITUL DE MEDIU ȘI CERTIFICAREA UNUI SISTEM DE MANAGEMENT DE MEDIU

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***Abstract:** The increasingly concern for the environment together with the extension of the legislation in the field of environment have determined the consideration of this factor among enterprises. For the successful development of any enterprise, a new factor appears, worthy of consideration. This means developing a policy appropriate regarding the environment in agreement with the social interests. Environmental audit must offer to the organization's managers sufficient information for controlling, planning and verifying the activities with effect upon the environment facilitating in the same time the evaluation of the entity's environmental policy.*

***Key words:** environmental audit, environmental management sistem*

INTRODUCTION

In order to have a successful development of an enterprise, we should use a new factor, worthy of consideration. This means developing a policy appropriate regarding the environment in agreement with the social interests.

Environmental audit offers to the organization's manager sufficient information for controlling, planning and verifying the activities with effect upon the environment facilitating in the same time the evaluation of the entity's environmental policy.

Environment Management System

An environment management system can be understood as a instrument witch offers the organization the methods and the requirements needed for fulfilling and controlling the objectives regarding the environment witch the organization defines from the beginning.

This objectives defined by the organization represent the statement of principles and intentions witch this organization wishes to These objectives set by the organization constitutes a declaration of intentions and principles which she herself wants to meet in terms of environment and are established through policy on the environment, which must be perfectly defined for Environmental Management System to succeed.

ISO 14001 contains requirements of the management system based on a dynamic process that follows the methodology known as the Deming Cycle or PDCA (Plan-Do-Check-Act)

Table 1

Deming Cycle Stages: **Plan → Do → Check → Act**

Deming Cycle Stages	
Plan	Setting objectives and choosing methods and processes to obtain results in correspondence with the environment policy.
Do	Mounting of the methods and processes.
Check	Verification of the processes fulfillments established in terms of environmental policy, objectives, goals and legal requirements and other requirements, and reporting the results.
Act	Taking action regarding the results of verification measures to continuously improve the Environmental Management System.

ISO 14001 specifies the general requirements for an Environmental Management System. Organization, in accordance with the Norm requirements, should establish, to document, implement, maintain and continuously improve Environmental Management System established within range and set how the organization will fulfill these requirements.

Functions that the system must provide the organization:

- Establishing policies concerning the environment appropriate to organization.
- Identification of aspects regarding the environment which starts from the activities, products and services of the organization conducted in the past, present or planned, to determine the significant environmental impacts.
- Identify legal requirements and other requirements applicable to which the organization is subject.
- Identify priorities and set appropriate goals and objectives regarding the environment.
- Establish a structure and a program to meet the policy objectives and goals.
- Facilitate planning, control, monitoring, corrective and preventative actions, audit and verification activities, in a manner in which to ensure fulfillment of that policy and the fact that Environmental Management System remains appropriate.
- Adapting to changing circumstances.

Environmental audit

Environmental audit must provide organization's management sufficient information to monitor, plan and verify the activities that may have effects on the environment. In the same time, it facilitates the evaluation of the adequacy of environmental policy of the company.

Environmental audit objectives are very broad and diverse and depend, largely, on activity characteristics, of audited company and the environment in which it is situated. Even so, there are some generic objectives that must exist in virtually all of the audit actions.

Table 2

General objectives of environmental audit	
	<ul style="list-style-type: none">• To study the system documents to determine whether they match the corresponding reference standards.• To determine the level of compliance of the procedures as part of the Environmental Management System.• To verify if all departments and levels of organization follow procedures for technical instructions established.

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- **To determine the degree of conformity of management system audited, or of certain parts of the audit, with the criteria of audit action.**
- **To evaluate the ability of the management system:**
 - **Ensures compliance with legal requirements, regulatory and contractual.**
 - **Meet the objectives specified in this.**
- **To recommend:**
 - **Corrective and improving actions necessary to succeed the fulfillment of the procedures and objectives.**
 - **Changes in procedures where it is shown that they are not suitable for enterprise development.**
- **To prevent a recurrence of problems.**
- **Identify areas of potential improvement of the Environmental Management System.**

It should be noted that the Environmental Management Systems philosophy is based more on prevention than on detecting problems and, therefore, it should be given more importance to the following:

- Quick detection of problems
- Depth knowledge of the problem
- Discovering the causes of the problem.

The audit will be carried out as indicated in the audit program, once implemented the Environmental Management System.

To achieve the audit is necessary to have staff trained to carry out this audit. That team should have the necessary competence to meet the objectives proposed, taking into account the need for impartiality and independence of auditors team in terms of audit activities.

It must be established before the target, the range of action and criteria used for determining the compliance of the Environmental Management System audited.

Before the start of an audit action, it must be conducted the action of collecting and verifying documentation belonging to the Environmental Management System, including records and audit reports of previous audit actions.

It is necessary that the audited enterprise has „Achievement Procedure for Environmental Auditing”, drafted and approved in respect of audit, witch can track a pattern of activity of the auditor staff, indicating its powers and limitations.

RESULTS AND DISCUSSIONS

Environmental certification is the method to ensure, in front of prospective customers and generally outside the company, its good environmental practices. It is a certificate, issued by an officially recognized body, which identifies the Environmental Management System compliance of a business, to the Norm with the system was based on.

In other words, certification, following the verification audit, shows the conformity of a product or system with the requirements specified by a Standard.

Once the institution confers the certificate, it has a shelf life; at the end of this period is necessary to undertake another audit action, to its restore – in this way it verifies the maintenance of the conditions for granting the certificate.

The certificate has a validity period of three years, with most of the Accreditation Commissions. Once this period is completed is carried out another audit action to its restore. During this period, monitoring audit actions are carried out at least twice a year.

In this context, the Environmental Management System certification by an accredited independent body contributes to the following advantages:

Table 3

Some of the benefits of certification

Benefits of certification
<ul style="list-style-type: none">• Allows a third party the demonstration of:<ul style="list-style-type: none">○ Respecting the legislation and regulation in the field of environment.○ Commitment to the environment.○ Innovative and vanguard focus of the company.• Enhances:<ul style="list-style-type: none">○ Access of the new customers and business associates.○ Improving the management of current and future environmental risks.○ Reduce the cost of liability insurance.○ Obtaining subventions.• Continuous improvement tool and managerial report in support of the management.

CONCLUSIONS

Accordingly, one could say that the actions of environmental audit are performed to determine:

- Adequacy of the Environmental Management System of the organization to a specific norm or standard reference.
- Conformity of the organizations activity in terms of applicable legislation regarding the environment.
- The effectiveness of activities that constitute the environmental system of the organization and the prevention and/or correction measures adopted.

Environmental audit provides the management objective evidence based on facts. This allows the management to make decisions based on facts and not assumptions.

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