

The accreditation of environmental verifiers
for EMAS (the EU Eco-Management and Audit
Scheme Regulation 761/2001)

UKAS Supplement to
**IAF Guidance for the
Accreditation of Certification
Bodies for Environmental
Management Systems (IAF FG66-2)**

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*The Accreditation of Environmental Verifiers for EMAS
The EU Eco-Management and Audit Scheme Regulation 761/2001*

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1. Introduction

UKAS is the body designated by the UK Government for the accreditation of independent environmental verifiers in UK and for the supervision of foreign verifiers as required in EMAS Article 4 (clauses 4.1 and 4.5).

The basic criteria for this accreditation are set out in ISO/IEC Guide 66:1999 and in IAF Guidance on the Application of ISO/IEC Guide 66:1999 (referred to throughout this document as ISO Guide 66 and IAF FG66-2 respectively). These criteria are fundamental to both certification bodies for ISO 14001 and environmental verifiers for EMAS since most of the functions of both are the same. However, there are some differences between certifying the conformity of environmental management systems with standards such as ISO 14001 and verifying the compliance of organisations with EMAS. The purpose of this document is to set out the points that UKAS will be looking for when accrediting environmental verifiers that are different from those covered by accreditation as a certification body for ISO 14001.

The new EMAS Regulation (761/2001) is more detailed than the first version (1836/93). In addition further guidance is provided in the documents that have been drawn up by the European Commission's Article 14 Committee – Commission Decision and Commission Recommendation. In the case of Commission Decision the guidance is intended to have the same status as requirements of the Regulation; they should be treated as mandatory. This Supplement therefore does not set out additional requirements, but serves to highlight key areas of change and those areas where UKAS will focus attention for assessment and supervision of verifiers. It also explains the accreditation process and, in particular, specifies the competence criteria for named Competent Persons (see section 5).

Annex I provides a cross-reference between the articles and annexes of the 1993 and 2001 versions of the EMAS Regulation.

2. The EMAS Verification Function

The functions of an EMAS verifier are set out in Annex V section 5.4 (Article 4.4 refers)

The accredited environmental verifier shall check:

- a) compliance with all requirements of the Regulation;
- b) the technical validity of the initial environmental review, audit or other procedures carried out by the organisation, as appropriate;
- c) the reliability, credibility and correctness of the data and information in:- the environmental statement and information to be validated (Annex III);
- d) compliance with requirements for first time verification as set out in section 5.4.2. This makes it clear that the environmental management system must be fully operational, including effective implementation in the areas of internal audit and management review.

In addition the verifier must apply the relevant requirements of the Commission Decision and Commission Recommendation documents as issued by the European Commission's Article 14 Committee.

In terms of competence, performance of the EMS audit functions calls for no extra requirements over and above those needed to certify the conformity of environmental management systems with ISO 14001. Performance of the functions related to the environmental statement and information to be validated needs special consideration. This document provides guidance accordingly.

3. The Correspondence between EMAS and ISO 14001

The basis for combining the accreditation of certification bodies for ISO 14001 and environmental verifiers for EMAS is the clear overlap between the environmental management system requirements of the Standard and the Regulation. Article 9 of the Regulation allows the correspondence between European and international standards and the Regulation to be recognised formally by the Commission so that organisations complying with those standards shall be considered as meeting the corresponding requirements of the Regulation. Specifically the Regulation states in Annex I-A that the environmental management system shall be implemented according to requirements based on Section 4 of EN ISO 14001:1996. Verifiers must ensure that they understand and meet the additional requirements that are set out in the Regulation and in the Article 14 Committee procedures. Verifiers should, in particular, note that EMAS stipulates more detailed requirements for internal auditing; in particular audits should be designed to assess environmental performance. Verifiers should plan verifications to take these requirements into account.

Verifiers will need to meet the relevant requirements of IAF FG66-2 for the Accreditation of Certification Bodies for Environmental Management System, in addition to those set out in this guidance. However, only those bodies meeting all the requirements of ISO Guide 66 - General requirements for bodies operating assessment and certification/registration of environmental management systems (EMS) - and IAF FG66-2 will be accredited to issue certificates for ISO 14001 registration.

4. The Accreditation Process

As with Certification Bodies, UKAS will accredit organisations rather than individuals as Environmental Verifiers. Accreditation will be registered by reference to the NACE codes that are relevant to the activities of the verifier's actual and intended clients. The scope of accreditation may be influenced by the experience and qualifications of the approved competent persons. Reference may accordingly be made to different levels of NACE coding.

In all cases the application process starts with the submission of an application form, payment of the appropriate fee, and a declaration of the requested scope of accreditation. This should be supported by documentation that provides a justification of the requested scope containing the following elements:

- i) Definition of the industrial or other activities by reference to the relevant NACE code headings;
- ii) Description of the typical environmental aspects and impacts of these activities;
- iii) Enumeration of the competencies necessary to provide environmental verification and respond to the environmental aspects and impacts of the activities;
- iv) Demonstration of availability of these competencies.

Organisations that are not already accredited as certification bodies will have to demonstrate their compliance with all the relevant requirements of ISO Guide 66 - General requirements for bodies operating assessment and certification/registration of environmental management systems (EMS) - and of the UKAS environmental accreditation criteria (IAF FG66-2), as modified by this document. This will entail a combination of documentation review, assessment of Head Office systems and procedures and witnessing of teams conducting verification of applicants for EMAS.

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Organisations already accredited as certification bodies will only need to undergo UKAS assessment in respect of the aspects set out in this document (see sections 5 and 6). The following represents a typical accreditation procedure in such a case:

- (a) Head Office Assessment of procedures, qualification criteria for verifiers and records related to EMAS verification. UKAS will need to ensure that the requirements of Annex V 5.2.1 are fully met for those scope areas to be covered by the accreditation.
- (b) Documentation Review of the statement subject to verification, which is to be submitted to UKAS two week in advance of the witnessed assessment;
- (c) Witnessed Assessments (one or more depending on scope of application), that at least cover the validation of the environmental statement and use of validated information.

Witnessing by UKAS should cover: :

- ? Opening Meeting
- ? Walk round site
- ? Verification of additional EMS requirements
- ? Verification of data
- ? Verification of the presentation of the words
- ? Discussion of Non-compliances
- ? Corrective actions

All the records that contain data of relevance to the statement should be available from the start of the verification process.

UKAS will be observing how the verifier covers the requirements of the Regulation and related Commission guidance documents; and in particular the following aspects:

- ? That the organisation's position relative to all relevant significant aspects and impacts are adequately covered by the statement.
- ? Where issues have been omitted, on what basis has this been justified?
- ? That there is consistency between key elements of the overall system, e.g. environmental review, policy, management system, and statement and information to be validated;.
- ? Statements and claims regarding performance, systems, objectives and targets and programmes must be well-founded within the system, and presented in such a way that a clear understanding of the issues is given.
- ? Procedures for defining the level of accuracy required of methods to measure or quantify performance data, and for controlling quality - in other words the requirements of ISO 14001 clause 4.5.1. This should cover all relevant significant issues.
- ? Interfaces between the site or business unit's EMS and relevant Head Office functions.
- ? Internal audit procedures, the selection and qualification of the audit personnel and the extent of reliance accepted by the applicant verifier.

Organisations seeking registration should be encouraged to provide a back-up file of all data as it is collected for inclusion in the statement, so that:

1. there is a clear and transparent audit trail for the verifier to follow and
2. all data can be verified at source.

5. Competent Persons

The competence requirements for environmental verifiers are set out in Annex V 5.2. Largely these are consistent with those covered by ISO Guide 66 and IAF FG66-2. In the assessment of verifiers UKAS recognises some areas where additional competencies will be required, over and above those required for many ISO 14001 audits.

EMAS verification includes making a judgement on the following:

- ? technical validity of the environmental review and/or identification and evaluation of environmental aspects in relation to the impacts of activities, services and products;
- ? reliability, credibility and correctness of data and information that is included in the environmental statement and in environmental information to be validated (for use in forms other than the statement). Where large and/or complex organisations are concerned verifiers will need to provide the necessary competencies and time for completion of a verification that is suitably thorough.

For this, organisations accredited as environmental verifiers must employ (a) named competent person(s) to be part of the team or to lead on the statement and data/information validation aspect of each verification exercise. The scope of accreditation will be partly determined by the scope of the competencies that are evidently held by the named competent persons.

Competent persons must be assessed by UKAS. This will normally take place in association with a witnessed assessment of a verification in which the competent person participates. The assessment will include the following elements:

1 Review of qualifications and experience

The competent person's professional qualifications and experience are checked, based on submission of an application and relevant records. Recognition may be given to professional registers and memberships of professional bodies to confirm the required status. Competent persons shall be required to have a minimum of five years professional experience relevant to environmental protection and/or environmental assessment. In addition they will need to demonstrate experience and/or knowledge (by training) of the environmental dimension of sustainable development and information auditing (including data/information systems in large and/or complex organisations).

Where product claims are to be made, a competent person with a relevant background and experience of product certification to EN 45011 would be required to support the product claims. EA-6/01: EA Guidelines on the application of EN 45011 and ISO 65 Guide are relevant to the accreditation of product certification for EMAS Verifiers and Accreditation Bodies, respectively.

2 Evidence of effective practice

The competent person's practical validation of an environmental statement is witnessed. An interview by UKAS assessors will normally be conducted in association with the witnessed assessment to evaluate the applicant's understanding of the areas where judgement are required (as set out above).

6. Specific EMAS Accreditation Aspects

As stated above, UKAS's overall criteria for accreditation as an environmental verifier for EMAS are found in the Environmental Accreditation Criteria (IAF FG66-2). Some of the elements set out in these criteria are, however, not applicable to environmental verifiers without modification.

Verifiers need to take account of the differences between EMAS and ISO 14001, in particular:

- a) no certificate is issued (instead, the verifier validates the environmental statement as meeting all the requirements of the Regulation by completing the name of the accredited environmental verifier together with their accreditation number and the date of validation;
- b) competence criteria for verifiers need to address areas related to information auditing techniques, knowledge of data/information management systems (covering generation and control, and use/publication), and knowledge of sustainable development (environmental dimension).
- c) The Regulation (Annex III) makes provision for those companies that may wish to publish validated data in forms other than the environmental statement. In particular such information may be used in relation to claims made about the performance of the company and its products/services (without constituting product label information). The potential implications of such use of information that has been validated by accredited verifiers go beyond the importance attached to the verification of a stand-alone published statement. It is expected therefore that verifiers should be competent to provide a level of assurance that is commensurate with the way in which validated data and information are being used.

Verifiers will be required to demonstrate that they have put in place appropriate procedures for the verification of data and information. Such procedures should provide for the following elements:

- ? a review of the methods and systems used to measure, handle and record data, including the procedures for data management and control;
- ? an evaluation of data management risk that takes into account areas of uncertainty and material misstatement and/or omission;
- ? verification in accordance with a detailed plan that is based on the risk evaluation and which specifies verification techniques and sample sizes to be applied. This plan may be influenced by the degree of transparency of the processes for generating the data and information.

In addition, the following aspects of verification will be subject to special consideration by UKAS before accreditation as an environmental verifier for EMAS is granted. It should be borne in mind that UKAS is concerned to ensure that accredited verifiers have the competence to perform the functions ascribed to them in EMAS. The accreditation criteria, in terms of competence, are therefore built to reflect performance of the required functions. Most of these are set out in the Environmental Accreditation Criteria (IAF FG66-2). The aspects referred to below are limited to those that reflect functions requiring competencies specific to EMAS verification over and above ISO 14001 certification.

- ? Environmental Review: requirements of Article 3.2(a) and Annex VII
- ? Environmental Aspects: requirements of Annex I and Annex VI
- ? Environmental Management System Requirements – Annex I-B: Issues to be addressed
- ? Internal Environmental Auditing – Annex II

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- ? Environmental Statement: requirements of Article 3.2(e) and Annex III
- ? Environmental Statement Updates: requirements of Article 3.3(b) and Annex III 3.4
- ? Verification Frequency: requirements of Article 3.3(a), Annex V 5.6, and Commission Decision Annex I.
- ? Commission Decision: guidance on the implementation of the Regulation – Annexes I to III
- ? Commission Recommendation: guidance on the implementation of the Regulation – Annexes I to III.

ANNEX I: Content Comparison for Regulations 1836/93 (June '93) and 761/01 (March 2001)

Regulation 1836/93 (June '93)	Regulation 761/01 (March '01)
Article 1: The eco-management audit scheme and its objectives	Article 1: The eco-management audit scheme and its objectives
Article 2: Definitions	Article 2: Definitions
Article 3: Participation in the Scheme	Article 3: Participation in EMAS
Article 4: Auditing and Validation	Annex II: Requirements concerning internal environmental auditing Annex V: Accreditation, supervision and function of environmental verifiers
Article 5: Environmental Statement	Annex III: Environmental statement
Article 6: Accreditation and Supervision of environmental verifiers	Article 4: Accreditation system
Article 7: List of accredited environmental verifiers	Article 7: List of registered organisations and environmental verifiers
Article 8: Registration of sites	Article 6: Registration of organisations
Article 9: Publication of the list of registered sites	Article 7: List of registered organisations and environmental verifiers
Article 10: Statement of participation (refers Annex IV)	Article 8: Logo (refers Annex IV)
Article 11: Costs and fees	Article 16: Costs and Fees
Article 12: Relationship with national European and international standards	Article 9: Relationship with European and international standards
Article 13: Promotion of companies' participation, in particular small and medium size enterprises.	Article 11: Promotion of companies' participation, in particular small and medium size enterprises.
Article 14: Inclusion of other sectors	No article provided. No longer applicable. EMAS covers all sectors.

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Regulation 1836/93 (June '93)	Regulation 761/0 1(March '01)
Article 15: Information	Article 12: Information
Article 16: Infringements	Article 13: Infringements
Article 17: Annexes	No separate article provided
Article 18: Competent bodies	Article 5: Competent bodies
Article 19: Committee	Article 14: Committee
Article 20: Revision	Article 14: Committee
Article 21: Entry into force	Article 17: Repeal of regulations (EEC) No. 1836/93 Article 18: Entry into force
Not provided	Article 10: Relationship with other environmental legislation in the community.
Annex I: Requirements concerning environmental policies, programmes and management systems.	Annex I (A): Environmental management system requirements Annex I (B): Issues to be addressed by organisations implementing EMAS
Annex II: Requirements concerning environmental auditing	Annex II: Requirements concerning internal environmental auditing
Annex III: Requirement concerning the accreditation of environmental verifiers and the function of the verifier.	Annex V: Accreditation, supervision and function of the environmental verifiers
Annex IV: Statements of participation.	Annex IV: Logo
Annex V: Information to be provided to Competent Bodies at the time of application for registration or submission of a subsequent validated environmental statement.	Annex VIII: Registration information minimum requirements.
	Annex VI: Environmental Aspects
	Annex VII: Environmental review
	Annex III: Environmental Statement