

Comparison of EMS Audits and GHG Audits

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Overview of Presentation

Background (ISO 14001, 9000, 14064, 19011)

Comparison of EMS auditing and GHG auditing

- Relationships
- Subject Matter
- Audit Criteria
- Process
- Conclusions
- Qualifications

Purpose of an Audit

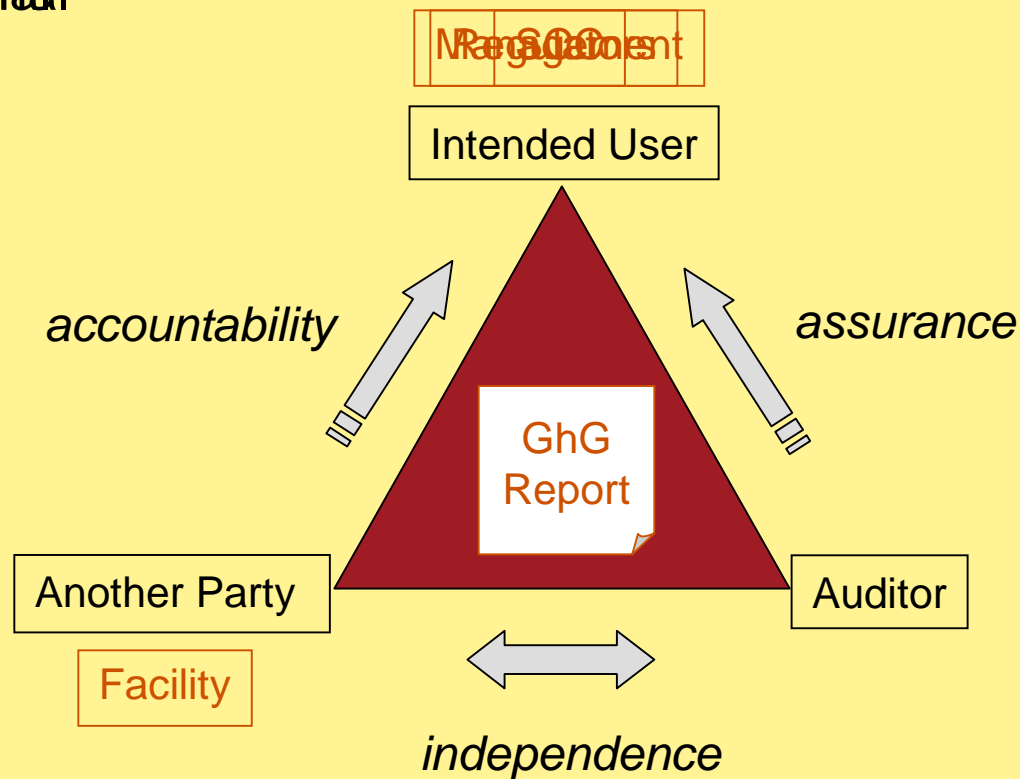
The purpose of an audit is for a qualified auditor to conduct a systematic, independent and documented process to evaluate or measure a subject matter that is the responsibility of another party against identified suitable criteria, and to express a conclusion that provides the intended user with a level of assurance about that subject matter.

1. Relationships
2. Subject Matter
3. Audit Criteria
4. Process
5. Conclusion
6. Qualifications

Relationships

EMS Audits

External



Subject Matter

Environmental
management system

Qualitative information

Interconnected cycle of
elements

GHG data

Mostly quantitative
information

Linear process of
collection and
manipulation of data

Audit Criteria

set of policies, procedures or requirements

EMS Audit

EMS Standard

GHG Audit

Calculation Methodology

Global

- GhGprotocol
- ISO

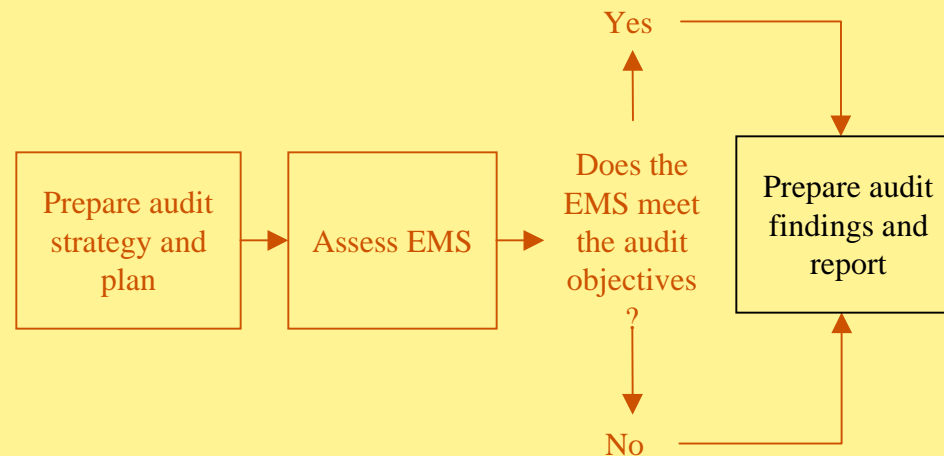
Industry

- API/CAPP/CPPI
- Aluminium

Accuracy & Comprehensiveness

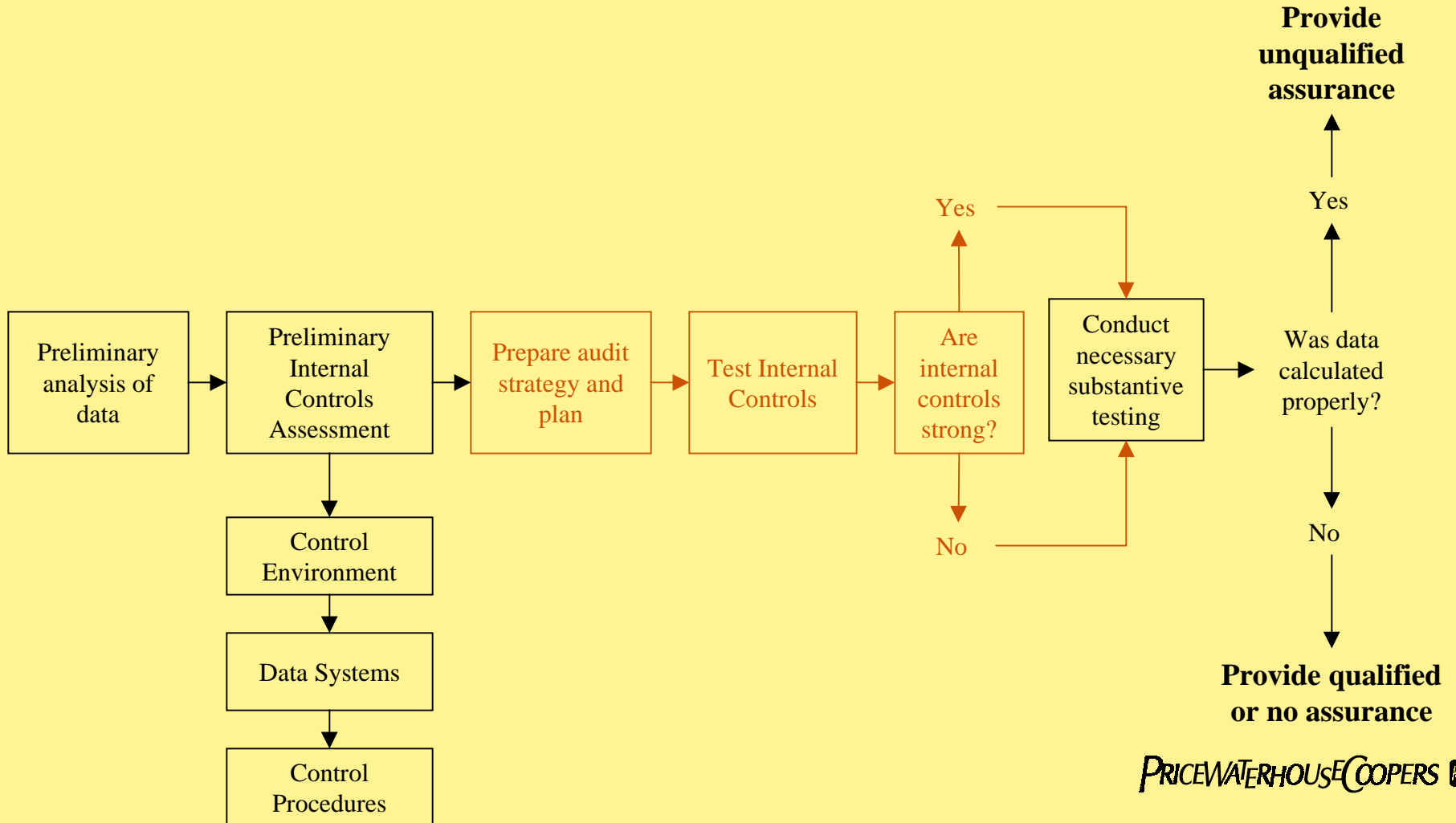
Process

EMS Audit



Process

GHG Audit



Conclusions

EMS Audit

Audit conclusions in a report that typically address:

- a) the extent of conformity of the management system with the audit criteria,
- b) the effectiveness of implementation, maintenance and improvement of the management system, and
- c) the capability of the management review process to ensure the continuing suitability, adequacy, effectiveness and improvement of the management system.

Conclusions

GHG Audit

Audit conclusions in a report that typically address:

- a) the extent of conformity of the calculation process with the audit criteria,
- b) the effectiveness of implementation, maintenance and improvement of internal controls used to manage the data, and
- c) the capability of the internal controls to ensure the continuing accuracy and completeness of the data, and
- d) the accuracy and completeness of GHG report.

Auditor Qualifications

Environmental specific knowledge and skills

Competence

- Education
- Work experience
- Auditor training
- Audit experience

Personal attributes

Accreditation ???

GHG Data Auditor Characteristics



For Further Information

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