

 **OGUN STATE ENVIRONMENTAL PROTECTION AGENCY**

GUIDELINES FOR ENVIRONMENTAL AUDIT REPORT IN OGUN STATE

**August 2022**

**FORWARD**

**The Ogun State Environmental Protection Agency's mandate is to guarantee that regulated communities follow all environmental laws and regulations. The importance of environmental audits of facilities during the operational phase cannot be overstated in order to achieve sustainable development.**

**This technical guidance was created to help facility owners and consultants conduct a satisfactory environmental audit of their facilities.**

**If properly followed, this technical guidance will aid facility owners in complying with applicable regulations, laws, and treaties, as well as obtaining approval/certification from the Ogun State Environmental Protection Agency.**

**I wish to recommend this document to all stakeholders, especially practitioners, and urge them to use the technical information provided to ensure a sustainable and healthy environment.**

**…………………………….**

**Mr. Ola Oresanya**

**The Honourable Commissioner for Environment**

**Ogun State Ministry of Environment**

 **List of Abbreviations**

EMP Environmental Management Plan

OGEPA Ogun State Environmental Protection Agency EAP Environmental Action Plan

EAR Environmental Audit Report

EIA Environmental Impact Assessment EMS Environmental Management System NOC No Objection Certificate

TOR Terms of Reference

EIS Environmental Impact Studies

ETP Effluent Treatment Plant

ISO International Organization for Standardization

# Definitions of Terms

**Audit**—A systematic, independent, and documented review of operations and practices to ensure that relevant requirements are met. Qualified professionals with relevant auditing experience should conduct audits and, where possible, independent external auditors should also be used.

**Audit Conclusion**—Outcome of the audit provided by the auditor after consideration of the audit objectives and all audit findings.

**Audit Criteria**—The set of policies, procedures, or requirements used as a reference during an audit.

**Audit Evidence**—Records, statements of fact, or other information that are relevant to the audit criteria and verifiable.

**Audit Findings**—Results of the evaluation of the collected audit evidence against audit criteria. Audit findings can indicate either conformity or nonconformity with audit criteria.

**Construction**—The time period that corresponds to any event, process, or activity that occurs during the Construction phase (e.g., building of site, buildings, processing units) of the proposed project. This phase terminates when the project goes into full operation or use.

**Corrective Action Plan**—An action plan developed by the proponent, contractor, or facility owner and approved by the external auditor that describes how the contractor or facility owner intends to resolve the non-conforming item. The Corrective Action Plan should be specific, measurable, achievable, realistic, and timely.

**Ogun State Environmental Protection Agency** —The legal authority in Ogun State pertaining to the protection of the environment.

**Environment** – Environment includes water, air, and land and the inter-relationship which exists among and between water, air and land, human beings, other living creatures, plants, micro-organisms and property.

**Environmental Action Plan**—A comprehensive plan that is submitted to OGEPA for review and approval to ensure that appropriate corrective and preventive action measures are taken to resolve problems identified during internal and/or external inspections and audits. OGEPA may require that an Environmental Action Plan be prepared and submitted for review and approval when an inspection or incident identifies an issue that has impacted or has the potential to impact human health or the environment.

**Environmental Audit Report**—A summary report prepared after an environmental audit that describes the attributes of the audit and the audit findings and conclusions.

**Environmental Consultant** – An Individual or firm who act in an independent manner to provide information for decision – making.

**Environmental Component**—An attribute or constituent of the environment (i.e., air quality; marine water; waste management; geology, seismicity, soil, and groundwater; marine ecology; terrestrial ecology; noise; traffic; socio-economic) that may be impacted by the proposed project.

**Environmental Impact**—A positive or negative condition that occurs to an environmental component as a result of the activity of a project or facility. This impact can be directly or indirectly caused by the project’s different phases (i.e., Construction, Operation, and Decommissioning).

**External Audit**—An assessment of site works, processes, and Environmental Management Systems by an OGEPA–approved third-party environmental consultant. The external audit assesses compliance against the specific requirements levied by OGEPA or other regulatory authorities (e.g., permit, Environmental Management Plan).

**Non-conformance**—Issues that are in direct non-compliance with the requirements of permits, the No Objection Certificate, and/or the CEMP and that constitute a serious threat to the environmental conditions onsite. All non-conformances require the development of a Correction Action Plan for approval and implementation.

**Minor Non-conformance**—Less significant issues that do not cause a significant threat to the environment and can be remediated quickly and easily. The issue still requires a corrective action to be developed by the contractor to ensure that the issue does not escalate.

**Major Non-conformance**—Significant issues observed onsite that are causing or have the potential to cause major environmental or health damage or are resulting in the ineffective implementation of the environmental controls onsite. A major non-conformance may result from the occurrence of repeated or habitual minor non-conformance.

**Observation**—Minor issues that have been noted onsite that do not typically represent an immediate threat to the environment. However, these issues represent areas of poor environmental management onsite and have the potential to escalate to nonconformance issues in the future.

**Operation**—The time period that corresponds to any event, process, or activity that occurs during the Operation (i.e., fully functioning) phase of the proposed project or development. (The Operation phase follows the Construction phase, and then terminates when the project or development goes into the Decommissioning phase.)

**Operation Environmental Management Plan**—A site-, project-, or facility-specific plan developed to ensure that environmental management practices to eliminate and control environmental impacts are followed during Commissioning and Operation phases.

**Proponent**—The person, company, or agency that is the primary responsible party for a development project and that is the permit applicant/holder for the project.

# Purpose of This Guidance Document

This Technical Guidance Document outlines the requirements for developing an Environmental Audit Report (EAR) for submission to the Ogun State Environmental Protection Agency (OGEPA) for review and approval. This document is intended to provide guidance to project proponents, facility owners, and consultants on the preparation of an appropriate report following an environmental audit. Particularly, this guidance document provides an overview of the proper format and contents of an EAR to meet the agency’s requirements, help the proponent/consultant prepare this report, make the review process easier and consistent for OGEPA.

Section I of this Technical Guidance Document provides background information, the definition of an EAR, the objectives of an EAR, and information on how to prepare and submit an EAR. Section II describes the contents and format of an appropriate EAR.

# SECTION I. BACKGROUND INFORMATION

An environmental audit is a tool used by OGEPA to provide oversight of the management of environmental impacts from development projects and industrial activity. The EAR is a summary report that provides the findings from the environmental audit. The EAR is required to be submitted to OGEPA for review and approval on a periodic basis as stated in the law governing operations of commercial and industrial facilities in the State. The following sections provide more detail on the definition, objectives, and preparation and submission requirements of an EAR.

### Definition of an Environmental Audit Report

An EAR documents an independent, accurate, and detailed assessment of environmental performance for a development project or industrial facility. An EAR describes the project or process being audited, lists the environmental audit findings associated with that project or facility, details the audit procedures that were followed, and identifies the relevant environmental requirements that were used during the assessment. The EAR is used to assess the implementation of a project’s or facility’s Environmental Management System (EMS) and compliance with OGEPA issued permits, certificates, licenses, or approved plans (e.g., EMP).

Accordingly, audit reports should be clear, timely, concise, and objective; provide a fair summary of all the relevant facts; and demonstrate conformity with the related OGEPA– approved environmental studies. Audit issues that have been reported should be properly analyzed and concluded, and all reported findings and conclusions should be supported by adequate, reliable, and fair audit evidence.

### Objectives of an Environmental Audit Report

The objective of an EAR is to provide interested parties (e.g., OGEPA) with a clear indication of the environmental performance or the project or facility for the period covered by the audit. The primary objectives of the EAR are as follows:

* Provide an objective analysis of the environmental impacts arising from a project or facility
* Establish that the requirements of the No Objection Certificate (NOC), EMP, EMS, and other Environmental Impact Assessment (EIA) are appropriately implemented
* Determine that mitigation measures are effective in minimizing or removing environmental impacts
* Identify opportunities and make recommendations for improvements in environmental performance of the project or facility
* Provide the information required to develop an Environmental Action Plan (EAP) in the event of any significant findings of negative impacts to the environment
* Provide an objective, third-party report that meets the agency’s requirements.

The findings and recommendations of the audit effort should be documented clearly and concisely in the EAR. The usefulness of an EAR is measured by how well the problems are identified, evaluated, documented, and addressed by adequate and straightforward mitigation measures and corrective actions.

### Scope of an Environmental Audit

As the prime objective of audits is to test adequacy of existing environmental systems, they fulfil a fundamentally different role from the monitoring of environmental performance. The greater the scope of the audit, the greater will be the size of the audit team, the time spent onsite and the depth of investigation and eventual holistic outlook of the organization.

The technique of an audit can vary from operational environmental, health and safety management, but increasingly also to product safety and product quality management and to areas such as loss prevention depending on the perceived needs of the management and compliance testing (figure 1).

To cover air and water pollution control, solid and hazardous waste management, employee safety, industrial hygiene, occupational health, fire and loss prevention, process safety and product safety.

Organization Boundries

They depend on the company’s operation (e.g manufacturing, R&D etc) Organization structure, business unit and corporate cultures.

Functional Areas

**Compliance**

Federal, State, Local laws, edicts and regulations

Geogpraphical

Address what territory is included in a specific audit in both on site and off site (such as off site waste disposal activities, local residence or nearby river or lake if there is a potential for environmental damage).

Locational

Address how far or wide the program applies (Local Government, State, National, Regional, or International. unit and corporate cultures.

### Figure 1: Defining the Scope of an Environmental Audit

**Scope Coverage in an Environmental Audit**

The following areas should be covered during investigation of an environmental audit. **Environmental**

* Site history
* Process/materials
* Storage of materials
* Air emission
* Water discharges
* Liquid/hazardous wastes
* Asbestos
* Waste disposal (0n-site and off-site)
* Oil/Chemical spill prevention
* Permits/licence **Safety**
* Safety Policy/Procedures
* Accident reporting/Accident recording/Accident Investigation
* Permit to work systems
* Special procedures for confined space
* Emergency response
* Fire fighting
* Job safety analysis
* Safety Training
* Safety communication/promotion
* Housekeeping
* Regulatory Compliance **Occupational Health**
* Employee exposure to air contaminants
* Exposure to physical agents e.g noise, radiation, heat.
* Measurement of employee exposure/Exposure records
* Ventilation/engineering controls
* Personal Protective Equipment
* Information and training on health hazards
* Medical surveillance programme
* Hearing conservation **Product Safety**
* Product Safety Programme
* Product quality control
* Product packaging, storage and shipping
* Product recall/withdrawal procedures
* Customer information product
* Handling and quality
* Regulatory compliance
* Labelling
* Specifications for purchased
* Materials safety data
* Vendor qualification programme.

### Preparation and Submission of the Environmental Audit Report

The proponent of a project or the facility owner is responsible for the EAR, which must be prepared and submitted by **OGEPA – approved and registered consultant**. A current list of registered consultants can be obtained from the agency website. The environmental audit for the existing facility must be conducted every two (2) years as outlined by OGEPA law No. 2 of 2003.

Furthermore, every new developmental project that have gotten EIA or EIS certificate shall conduct EAR two (2) years after from the date of issuance of the EIA/EIS certificate.

The EAR must be submitted to OGEPA within **30 days** of completion of the audit of the project or facility.

Section II of this Technical Guidance provides an overview of minimum contents and required format of the EAR.

This framework of information presented should be followed for all EARs submitted; however, depending on the scope of the audit and particular issues identified, some sections of an EAR may be expanded or contracted as is relevant to the project or facility issues.

# SECTION II. ENVIRONMENTAL AUDIT REPORT CONTENTS AND FORMAT

The EAR should communicate the relevant information clearly and concisely and should therefore

* Be presented to make information accessible to the non-specialist, avoiding technical terminology where possible.
* Have information presented in summary table format to the extent possible and use quality maps, charts, diagrams, and other visual aids whenever possible.
* Be presented in a logical and easy-to-understand manner, with a clear Table of Contents to allow the reader to find and assimilate information quickly.
* Present information without bias and discuss issues with the appropriate emphasis regarding their importance as in the overall context of the environmental audit.

The following sections describe the minimum content and format requirements for an EAR.

### Table of Contents

The EAR should have a title page and a Table of Contents. This Table of Contents should adhere to the layout provided in **Table 1**. Note that the length and detail of the EAR may vary depending on the size and nature of the project or facility being audited, or on the objectives and scope of the audit (e.g., whether it is an initial, surveillance, special audit); however, it is recommended that the EAR follow the format indicated as closely as possible. Following the format will allow OGEPA to provide a prompt and expeditious report review and minimize the potential for any submittals and clarifications that may be subsequently needed.

Also, note that, not adhering to this guideline may attract issuance of non-compliance to the project/facility owner.

**Table 1. Standard Contents for an EAR**

|  |
| --- |
| **Table of Contents** |
| Title Page |
| List of Preparers |
| Table of Content |
| List of Tables |
| List of Figures |
| List of Plates |
| List of Abbreviations |
| Definitions of Terms |
| Acknowledgement |
| Executive Summary |
| Chapter 1 | Introduction | 1.1 | Overview of Background Information |
| 1.2 | Objectives of the Audit |
| 1.3 | Terms of Reference/Scope of the Audit |
| 1.41.5 | Approach and MethodologyApproach for Assessing Regulatory/Compliance/Legal & Administrative Framework |
| Chapter 2 | Overview of theFacility/Development or Activity under the Audit | 2.1 | Description of Facility |
| 2.2 | Organizational Structure |
| 2.32.4 | Process DescriptionSummary of Ancillary Operations |
| Chapter 3 | Baseline Environmental Assessment & Management Study | 3.1 | Description of Surrounding Environment |
| 3.23.3 | Evaluation of Existing Environmental Management SystemSurvey of compliance with Environmental Laws, Regulations andCompany’s Policy |
| Chapter 4 | Audit Findings | 4.1 | Observation and Evaluation of Facility Units |
| 4.2 | Identification, Quantification and Characterization of Waste |
| 4.3 | Material Balance |
| 4.4 | Description of Environmental Effects Related to Operational Activities |

|  |  |  |  |
| --- | --- | --- | --- |
|  |  | 4.5 | Impact Evaluation |
| Chapter 5 | Environmental Management Plan | 5.15.25.35.45.5 | Introduction EMP ObjectivesOrganization Structure of EMS/EMP General Observation and RecommendationsEnvironmental Monitoring Plan and Implementation/Action Plan |
|  | Reference | Should include all cited references in the main text. |
| **Environmental Audit Report Annexes** |
| Annex 1 | Photographic Record |
| Annex 2 | Audit Checklist(s) |
| Annex 3 | Supporting Documents |
| Annex 4 | Audit Qualifications |
| Annex 5 | Certificate of Analysis of the Analyzed Environmental Media |

### Title Page

This section should include the name of the project, name of the project proponent, address of the facility/project, name of the preparer as well as the date of preparation.

### List of Preparers

This section should contain the names, qualifications and designation of the audit report preparer.

### List of Tables

This section should include a list of all the tables presented within the main body of the EAR and should indicate table numbers, table titles, and associated page numbers.

### List of Figures

This section should include a list of all the figures presented within the main body of the EAR and should indicate figure numbers, figure titles, and associated page numbers.

### List of Plates

This section should include a list of all the plates presented within the main body of the EAR and should indicate figure numbers, figure titles, and associated page numbers.

### List of Abbreviations

This section should include a list of abbreviations and acronyms used in the EAR. This list should be presented in a tabular format using a format similar to that on **page iii** of this Technical Guidance Document.

### Definitions of Terms

This section should include a list of terms used in the EAR and their definitions. This information should be presented in a format similar to that used on **page iv** of this Technical Guidance Document.

### Acknowledgment

The goal of this section is to record all relevant contributions and recognitions to certain people for to the audit success. The page lists company names and/or individuals.

### Executive Summary

This is the summary of overall scope and objective of the Audit, the effectiveness of the project EMS, the status of environmental performance, and the significant audit findings with regard to audit scope. Any changes in directives since the last audit should be identified and described (i.e changes to EMP). The summary of the EMS should touch on the strengths and weakness of the management system, comment on particular highlights of the audit, and include an overview of any findings that represent non-conformity or significant area of concern.

The executive summary should concisely and clearly state the conclusions of the audit regarding conformance of the project’s EMS against the OGEPA requirements and any recommendations or corrective actions that are needed.

## CHAPTER 1: INTRODUCTION

Chapter 1 should provide background information on the environmental audit stating the importance of conducting an environmental audit. This section should contain short descriptions of the overall project or facility and the breakdown of any phases or project/facility components, if applicable. The descriptions should be brief, yet provide enough information for readers to understand the location, size, nature, and activity or function of the project or facility. Descriptions should include information on the relevant management structures and workforce, all inputs and outputs (industrial facility), and ancillary operations such as transport services, materials storage, and processing operations.

This section should also state relevant legal frameworks used in the EAR preparation. A summary table of international regulations and convention as well as National and State policy, legal and administrative framework may be provided in this section.

### Objective of the Audit

This is the generic objective of the Environmental Audit, which must be stated in line with the United Nation Environment Program (UNEP) and Federal Ministry of Environment (FMEnv) and OGEPA guidelines on EAR.

### Terms of Reference/Scope of Audit

This section would indicate the scope of the audit (e.g., reviewing of the existing Environmental Management System (EMS) of the facility to evaluate its operational performances including its processes, material storage, operating procedures and EMP among others). This section should also indicate if there have been changes in requirements applicable to the facility or project since the last audit or if there were specific issues from former audits that would be considered.

### Approach and Methodology

This section should describe the entire audit phases used during the audit; Pre-Audit, On-site Audit and Post Audit methods.

### Pre – Audit phase

This is section shall describe all the Audit exercises such as Setting overall goals, objectives, and priorities of the audit exercise, assembling a team, development of pre-audit questionnaire to management

### On - Site Audit phase

This section shall describe the on-site audit exercise through the use of well-defined and systematic check lists drawn. Such exercise may include reviewing of relevant documents e.g health and safety requirements, operation procedures, Environmental monitoring/quality records, Correspondence on environmental committee/team meeting minutes access level of environmental awareness and Previous environmental audit report (if available) etc.

### Post Audit Activities

This section shall describe the Post Audit exercise. A simple flowchart may be presented in this section. This section should also describe steps involved in conducting and analysis of the findings of the audit. Such information may include date of site/facility visit, method of data gathering, Questionnaire Preparation and Administration, Field Quantification Exercise, Oral Interview etc.

### Approach for assessing Regulatory / compliance/ Legal & Administrative framework

This is an integral part of the National Environmental Policy in order to consolidate, strengthen, and extend legislation for environmental protection and improvement in all spheres and should be in accordance with Regulations, Guidelines and Standard of the FMENV, NESREA, OGEPA and other applicable National legislation, international agreement and conventions.

## CHAPTER 2: OVERVIEW OF THE FACILITY/DEVELOPMENT OR ACTIVITY UNDER AUDIT

### Description of the facility

This section should include the location of the facility using Global Positioning System (GPS) and also a brief descriptions of the project’s or facility’s surroundings and on-site environment, including the natural and built environment, sensitive receptors, local ecology (noting any sites of special interest or conservation value), and socio-economic or cultural factors that may have a bearing on the environmental impacts of the project or facility.

A georeferenced pictures as well as geomatics maps of the facility shall also be provide showing the overview of the facility.

### Organizational Structure

This section should include information on the relevant management structures and workforce, all inputs and outputs (industrial facility). A simple flow chart of the facility structure may be provided showing the dissemination of power & Authority in hierarchy order for effective communication.

### Process Description

This section should include list of products, detailed production process and a schematic flow chart or diagram of the production process. Information about the size of the project area

should also be provided. This section should also provide a list and types of

machine/equipment’s used in the facility as well as list of raw materials utilized for production.

### Summary of Ancillary Operations

Descriptions should include information on ancillary operations such such as transport and services, storage and processing operations, ETP) and other utilities.

### CHAPTER 3: BASELINE ENVIRONMENTAL ASSESSMENT AND MANAGEMENT STUDY

This chapter should provide the environmental baseline assessment of the facility. This section shall also describe the environmental condition of the facility and impacts of the company’s operations on man and environmental resources. Detailed information about environmental parameters such as ambient and workplace temperatures, humidity, ambient and operational noise levels, illumination levels and gaseous emission survey, socio-economic and health survey, safety and housekeeping as well as Environmental Management System shall all be provided in this chapter.

## Description of Surrounding Environment

This section shall provide a brief description of the facility’s surrounding and onsite environment, including the natural and built environment, sensitive receptors, local ecology and socio economic or cultural factors that may have bearing on the environmental impacts of the project or facility. Physical components ( Air, Water & Soil). Socio-Economy component,

e.g. CSR and the impacts of the project existence on the host community

### Evaluation of Existing Environmental Management System

This section shall provide a detailed outcome of existing Environmental management System in line with ISO requirements. The status of existing EMS may also be provided in a tabular format. Information in this section shall also include outcome of occupational health survey, Safety measure and procedure, Environmental Monitoring, Health Safety and Environmental Management System, Handling of complaints, regulatory inspection, transportation management/Journey Management Plan etc.

### Summary of the facility’s Compliance Status

This section shall provide a summary of the facility’s Compliance status with regards to the OGEPA, FMEnv and NESREA Regulations and Laws. This may be provided in a tabular format.

## CHAPTER 4: AUDIT FINDINGS

This chapter should provide an overview of audit findings, including any analysis of the non- conformances noted. In Particular, this chapter described the findings regarding evaluation of housekeeping practice in the facility, Safety, PPE, waste management, Fugitive emissions, material balance, description of environmental effects and impact evaluation.

### Observation and Evaluation of facility units

This section should describe findings regarding presents evaluation of housekeeping practice in the facility, Occupational Health and Safety (occupational health, emergency response), Safety Measures (PPE), description of environmental effects and impact evaluation.

### Identification, Quantification and Characterization of Waste

This section should describe findings regarding the assessment and quantification of the categories of waste generated within the plant and also describe existing procedures for the proper management of wastes (Solid, Liquid and Gaseous waste as applicable in the facility). This section shall also include findings on waste quantification and handling as well as analysis of waste composition generated in the facility.

### Material Balance

This section should include the Assessment of the Material Utilization Efficiency (MUE) of a Company, which is calculated as the percentage of the ratio of useful output to input materials used for production by the Company. Information about Material balance sheet, Energy consumption, Water consumption and Life cycle analysis should also be described in this section.

### Description of Environmental Effects related to Operational Activities

This section shall describe the critical components of the environment and the impact indicators based on the results of the environmental assessment and combination of professional judgment especially in relation to the specific risks and hazards associated with each operational procedure/activity. These environmental components shall include but not limited to Climate, Air Quality, Noise and Vibration, Water Quality and Socio-economic/public health status.

### 4.5 Impact Evaluation

The real and potential impacts of the operation activities on environment (air/climate, noise, groundwater and solid wastes) worker’s health, socio-economy and quality of life should be described in this section. An impact identification, quantification rating shall also be provided in a tabular form in this section.

##  CHAPTER 5: ENVIRONMENTAL MANAGEMENT PLAN

### 5.1 Introduction

Brief note on what EMP is all about, which is the Company’s organizational plan or programused in the management of its operations to ensure environmental sustainability.

### 5.2 EMP Objectives

Benefits and reasons for the EMP are to be highlighted and discussed under this subheading.

### 5.3 Organization Structure for EMS/EMP

**5.4 General Observations and Recommendations**

This should be made with regards to the status of the conformity and non conformity of the site or facility EMS, or other requirements, as well as the effectiveness of the EMS in meeting environmental objectives.

### 5.5 Environmental Monitoring Plan and Implementation/ Action Plan

This is a Plan put up by the facility owner which describes how the Company intends to resolve or monitor any likely deviations from the base line by allocating priorities for corrective actions and this must be specific, measurable, achievable, realistic and timely.

**Environmental Audit Report Annexes**

The annexes of the EAR should include all information necessary to support the findings of the audit that are not provided in the main text of the EAR. Glossary, References and Appendix to include but not limited to Certificate of Analysis, questionnaire/checklist, photographic records. Typical annexes should include the following information:

* Annex 1: Photographic Record—This annex should include evidence available (Geo reference pictures) to support non-conformities identified in the report and/or corrective actions taken.
* Annex 2: Audit Checklist(s)—This annex should include reference materials such as checklist(s) or audit protocol used by auditors.
* Annex 3: Supporting Documents—This annex should include other documents that support or provide necessary clarity for audit findings or recommended corrective actions. These documents may include internal audit/inspection reports, monitoring reports, site or facility maps, technology descriptions, equipment specifications, waste transfer notes, Material Safety Data Sheets, reference materials for regulatory requirements, and/or best management practices.
* Annex 4: Auditor Qualifications—This annex should include information about the audit team members who provided evidence of knowledge and capability to conduct the environmental audit.

Additional annexes should be added as needed to support Environment, Health, and Safety documentation and log templates for inspection, auditing, monitoring, maintenance, and training.