
Annex 6 : The Environmental Audit Report

A6.1 Role of the EA Report

The **Environmental Audit Report** or **EA Report** is a written record of the **Environmental Audit** process. It describes the project or process being audited, lists the environmental effects associated with that project or process, details the audit procedures that were followed and identifies the relevant environmental legislation and standards that apply.

The role of the **Environmental Audit Report** is:

- To provide an objective analysis of the environmental impacts arising from a project or process.
- To provide the information required to draw up a **Comprehensive Mitigation Plan** in the event of there being any significant negative impacts on the environment.

Preparing an **EA Report** is a skilled task and it is unlikely that a project operator will be able to prepare such a report to the standards required by the Swaziland Environment Authority without professional consultancy advice.

A6.2 Form and Content of the EA Report

The form and content of an **EA Report**, as described below, represent the interpretation of Part C of the second schedule of the Environmental Audit, Assessment and Review regulations that the Swaziland Environment Authority will use when assessing the adequacy of such a report.

A6.2.1 Form of the EA Report

The **EA Report** needs to 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 tables and use good quality maps, charts, diagrams and other visual aids wherever possible.
- Be clearly laid out with a clear table of contents, to allow the reader to find and assimilate information easily and quickly.
- Present information without bias and discuss issues with the emphasis appropriate to their importance as in the overall context of the Environmental Audit.

A6.2.2 Content of the EA Report

The **EA Report** should contain the following information:

1. Introduction

The objectives and scope of the **Environmental Audit**.

2. Description of the Development or Activity Under Audit

The size and nature of the development or activity, a description of the relevant management structures and workforce, a summary of all inputs and outputs, ancillary operations such as transport and services, storage and processing operations.

3. Description of the Environment

A brief description of the surrounding environment (see Chapter 3, Section 3.2, of these guidelines) including the natural and built environment, local ecology (noting any sites of special interest or conservation value) and socio-economic or cultural factors that may have a bearing on the audit.

4. Description of Environmental Effects

The term *Effect* is usually substituted in this context for the term *Impact* to reflect the fact that an **Environmental Audit** is concerned with the effect of inefficient resource use and processing as well environmental impacts arising from wastes and emissions. Environmental effects related to the transport, handling, processing, storage and eventual disposal route to the environment of all relevant inputs and outputs should be presented systematically in a clear and appropriate manner.

They should include:

- The environmental effects observed during the course of the audit.
- The good and bad management practices that were observed during the course of the audit, including the effectiveness of existing environmental mitigation measures.

5. Conduct of the Audit

Those interviewed during the audit, the timing and audit methodologies used should be presented.

6. Evaluation of Environmental Effects

The relevant environmental legislation and standards that apply must be defined. These should be cross referenced to the environmental effects identified in **4. Description of Environmental Effects**. The environmental effects must be systematically evaluated and ranked in terms of their significance and the assessments of significance justified.

7. Recommendations

The **EA Report** must make recommendations to address any significant negative environmental effects and, importantly, allocate and justify priorities for action.

Recommendations should include the control and reduction of emissions by improved efficiency, management and technical control measures. The emphasis should be on incentive and removing the source of a problem rather than the use of command and control or “end of pipe” technology.

A6.3 The Comprehensive Mitigation Plan

The **Comprehensive Mitigation Plan**, or **CMP**, is an integral part of the **EA Report** to which it refers. It is an important document as it is the **CMP** which presents how the recommendations made in the **EA Report** are going to be implemented.

The content of the **CMP** should broadly follow that for the **CMP** which accompanies an **EIA Report** described in Section A5.2 of Annex 5. However, the content of the **CMP** will have to be adapted to the scope and context of the **Environmental Audit** to which it refers and the size and nature of the environmental effects identified.