



Standard Practice for Environmental Regulatory Compliance Audits¹

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1. Scope

1.1 *Purpose*—This practice² identifies minimum requirements for environmental regulatory compliance audits (audits). It also provides information on the terms and procedures associated with audits as practiced in the United States of America (USA) and other jurisdictions subject to the laws thereof. It provides a reference to which interested parties may refer for definition and description of accepted audit terms and procedures.

1.2 Background:

1.2.1 *Awareness of Benefits Associated with Audits*—Various benefits have been attributed to audits. These benefits may include a better understanding of the compliance status of a facility or organization, identification of opportunities for environmental management systems improvements, reduction or elimination of potential legal and financial liabilities when implemented as part of a comprehensive compliance management program, better communications and improved relationships with governmental agencies, communities, and other stakeholders, providing information for development of both short-term and long-term environmental expenditures, and education of employees.

1.2.2 *Awareness of Risks Associated with Audits*—It is also important to recognize that certain risks have been associated with audits. These risks may be managed and controlled by giving thoughtful consideration to the audit process before beginning an audit. These risks may include increased potential legal and financial liabilities for the audited entity if audit findings are not corrected in a timely manner, disclosure of confidential business information or trade secrets, inadvertent admissions against interest because of the wording of audit findings, disclosure of audit findings intended to be kept confidential under audit privilege laws or attorney - client

privilege or work product doctrine, and inaccurate audit findings.

1.2.3 *Awareness of Legal Issues*—A number of important legal issues are associated with audits. Example legal issues include the qualification for one or more evidentiary privileges, the qualification for limited immunity, the protection of trade secrets and confidential information, the application of a number of government policies associated with environmental audits (including federal and state programs that provide incentives for detecting, disclosing, and correcting potential violations through auditing), the form and language of audit reports, the necessity of reporting certain information to the government, the potential liability of auditors, and the importance of promptly addressing issues identified during audits. Prior to initiating and during an audit, interested parties should consider potential legal issues and consult legal counsel or other experts as appropriate.

1.3 *Organization*—This practice is organized in the following manner:

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2. Referenced Documents

2.1 ASTM Standards:

E 1527 Practice for Environmental Site Assessments: Phase I Environmental Site Assessment Process³

E 1528 Practice for Environmental Site Assessments: Transaction Screen Process³

2.2 ISO Standards:

ISO 14010 Guidelines for Environmental Auditing—General Principles⁴

ISO 14011 Guidelines for Environmental Auditing—Audit Procedures—Auditing of Environmental Management Systems⁴

ISO 14012 Guidelines for Environmental Auditing—

¹ This practice is under the jurisdiction of ASTM Committee E50 on Environmental Assessment and is the direct responsibility of Subcommittee E50.05 on Wetland Ecosystems.

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² As used herein, a “Standard” is a document that has been developed and established within the consensus principles of the Society and that meets the approval requirements of ASTM procedures and regulations. A “Guide” is a compendium of information or a series of options that does not recommend a specific course of action. A guide increases the awareness of information and approaches in a given subject area. A “Practice” in contrast, is a definitive set of instructions for performing one or more specific operations that does not produce a test result. See *Form and Style for ASTM Standards*.

³ *Annual Book of ASTM Standards*, Vol 11.04.

⁴ Available from American National Standards Institute, 11 W. 42nd St., 13th Floor, New York, NY 10036.