



# Good Practice Guide for Environmental Auditing

**DRAFT**

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→ **The Power of Commitment**



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# 1. Introduction

The South Pacific Regional Environment Program (SPREP) is an intergovernmental organisation charged with promoting cooperation among Pacific Island countries and territories to protect and improve their environment and ensure sustainable development. SPREP and the South Pacific Tourism Organisation (SPTO) have initiated the development of these good practice guidelines for environmental auditing (herein referred to as guidelines) to improve the environmental compliance of the tourism sector in the Pacific.

## 1.1 Background

The processes of auditing and capacity-building for member countries is supported by SPREP and SPTO to enhance national mechanisms for environmental assessments and compliance monitoring. These processes can be used to support green growth targets, climate change resilience and Sustainable Development Goals (SDGs).

These processes are supported by the "Capacity Building related to Multilateral Environmental Agreements (MEAs) in African, Caribbean and Pacific (ACP) Countries" (the ACP MEAs Programme). This is a joint partnership between the European Union, the Organisation of African, Caribbean and Pacific States (OACPS), United Nations Environment Programme (UNEP) and the Food and Agriculture Organisation of the United Nations (FAO) which aims to address environmental challenges, improve capacity and environmental governance.

These guidelines are to assist in the improved environmental management of the tourism sector in the Pacific region. They have been developed with consideration of a range of international standards and regional guidelines relevant to safeguarding biodiversity and social values. Tourism in the Pacific is considered a key source of employment for more than 90,000 people (SPTO, 2021). Tourism assists to alleviate poverty and improves regional income growth (ADB, 2018<sup>1</sup>). It plays a critical role in the economic development of the member countries with 2.2 million visitors to the region in 2019 grossing \$4 billion USD and 8% of the regional gross domestic product (SPTO, 2021). Pacific countries are able to leverage cultural differentiation to competitively offer visitor experiences (ADB, 2018). This sector is largely dependent on socio-cultural and environmental assets, and sustainable tourism promotes the preservation and protection of these socio-cultural and natural assets (ADB, 2018).

## 1.2 Purpose

### 1.2.1 Role of auditing

The role of auditing in improving compliance in the tourism sector is recognised as a mechanism to achieving positive benefits for the environment and communities. These guidelines aim to promote best practice and effective compliance monitoring for tourism businesses in the region and align with regional and international commitments. The auditing methodology has been developed to be used for a range of activities commonly associated with tourism accommodation including food and beverage, laundry facilities, utilities (e.g., drinking water, power, sewage, chemical storage, waste management) and on-site visitor experiences. The methodology has been developed to consider biodiversity (e.g., IUCN listed species) and social (e.g., protection of livelihoods and customary land) values.

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<sup>1</sup> <https://www.adb.org/sites/default/files/publication/430171/tourism-growth-pacific.pdf>

## 1.2.2 Purpose of these guidelines

The guidelines aim to improve environmental management in the Pacific to address current limitations including:

- Limited technical capacity and human resources.
- Varying requirements for accommodation operations of different sizes.
- Low incentive to invest in improved environmental operations within businesses.
- Differences in how regulating authorities administer operational accommodation environmental management activities.
- Pressures on small administering agencies required to deliver on a range of services with few resources.
- Lack of coordination between government agencies, legislators, and operators.

These guidelines aim to define solutions that are appropriate for the Pacific and help to support improved environmental governance and practices. They are not intended for use for construction and pre-construction compliance.

## 1.3 Scope of auditing guidelines

### 1.3.1 Target audience

This guideline is for the Pacific region and may be used to enable development of country-specific standards. It provides a general framework to assess tourism accommodation operations and may be used by tourism accommodation operators and legislators. This general framework may be adapted to align with specific country regulatory requirements and cultural standards.

However these guidelines may also be of relevance to a range of stakeholders that are directly and indirectly associated with the tourism sector and are involved in capacity building and education. This includes SPREP members, SPTO, accommodation providers generally, ministries, investors, environmental regulators/inspectors, government departments and tertiary institutions.

### 1.3.2 Tourism accommodation

The definition of tourism accommodation is based on ISO /TS 13811: 2015 (refer Section 1.6). This guideline provides a framework for auditing of tourism accommodation that includes hotels, resort and bungalows comprising dwellings to suit variable occupancy rates. They may include utilities (such as sewage treatment, desalination plants, generators) and food and beverage services (e.g. restaurants and in-room dining). Accommodation will be variable in size and extent and potentially operated by families, small to medium enterprises or an international organisation.

## 1.4 Environmental compliance auditing

An environmental compliance audit is typically undertaken to assess how well an organisation or activity conforms with regulatory requirements. The audit may be based on a permit or approval or regulatory recognised standard or guideline. Generally it is undertaken to determine how well an organisation / activity conforms with environmental performance requirements which may include the conditions of a permit, assessment against an international standard, environmental management system or other environmental performance criteria such as waste, sustainability and water quality.

The benchmarks used for the audit will commonly be derived from these regulatory documents that aim to improve environmental management. Examples of regulatory requirements include permits/authorities, international standards (and management systems), regional guidelines

identifying water quality, waste and sustainability thresholds and targets. These are not exclusive, and in the context of the Pacific Island nations, cultural observances / requirements and customary practices and lore should also be taken into account.

## 1.5 Relevant documents

The documents relevant to this guideline include:

- Blue Economy Action Brief: An Ocean of Opportunities: How the Blue Economy Can Transform Sustainable Development in Small Island Developing States<sup>2</sup>
- ISO/TS13811:2015 Tourism and related services – Guidelines on developing environmental specifications for accommodation establishments
- ISO 14001:2015 Environmental management systems
- ISO 14004:2016 Environmental management systems
- ISO 14005:2019 Environmental management systems
- Pacific Sustainable Tourism Policy Framework<sup>3</sup>
- 2050 Strategy for the Blue Pacific Continent<sup>4</sup>
- United Nations Sustainable Development Goals
- SPREP EIA guidelines for coastal tourism development in Pacific Island countries and territories<sup>5</sup>

Section 6 contains the full reference list relevant to the development of this guideline.

## 1.6 Definitions

The definitions listed are derived from ISO standards developed for auditing, tourism and risk.

- Accommodation: provision of at least sleeping and sanitary facilities
- Audit: systematic independent and documented process for obtaining objective evidence and evaluating it objectively to determine the extent to which the audit criteria are fulfilled
- Auditee: organisation as a whole or parts thereof being audited
- Auditor: person who conducts an audit
- Audit programme: arrangements for a set of one or more audits planned for a specific time frame and directed towards a specific purpose
- Competence: ability to apply knowledge and skills to achieve intended results
- Conformity: fulfilment of a requirement
- Management systems: set of interrelated or interacting elements of an organization to establish policies and objectives, and processes (3.24) to achieve those objectives
- Non-conformity: non-fulfilment of a requirement
- Risk: effect of uncertainty
- Technical expert: person who provides specific knowledge or expertise to the audit team.

<sup>2</sup> <https://www.undp.org/sites/g/files/zskgke326/files/2023-02/UNDP-RBAP-Blue-Economy-Action-Brief-2023.pdf>

<sup>3</sup> <https://southpacificislands.travel/wp-content/uploads/2022/08/Pacific-Sustainable-Tourism-Policy-Framework.pdf>

<sup>4</sup> <https://www.forumsec.org/2050strategy/>

<sup>5</sup> [https://www.sprep.org/sites/default/files/documents/publications/eia-guidelines-tourism-development\\_0.pdf](https://www.sprep.org/sites/default/files/documents/publications/eia-guidelines-tourism-development_0.pdf)

## 1.7 Scope and limitations

*This report: has been prepared by GHD for Secretariat of the Pacific Regional Environment Programme and may only be used and relied on by Secretariat of the Pacific Regional Environment Programme for the purpose agreed between GHD and Secretariat of the Pacific Regional Environment Programme as set out in section 1.2 of this report.*

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## 2. Audit considerations

### 2.1 Audit principles

ISO 14001 identifies seven principles associated with maintaining transparency and integrity in an audit, as presented in Figure 1. These principles underpin the requirements of auditors, and those involved in audit programmes, to adopt an evidence based approach and maintain impartial professional judgements during the audit process.

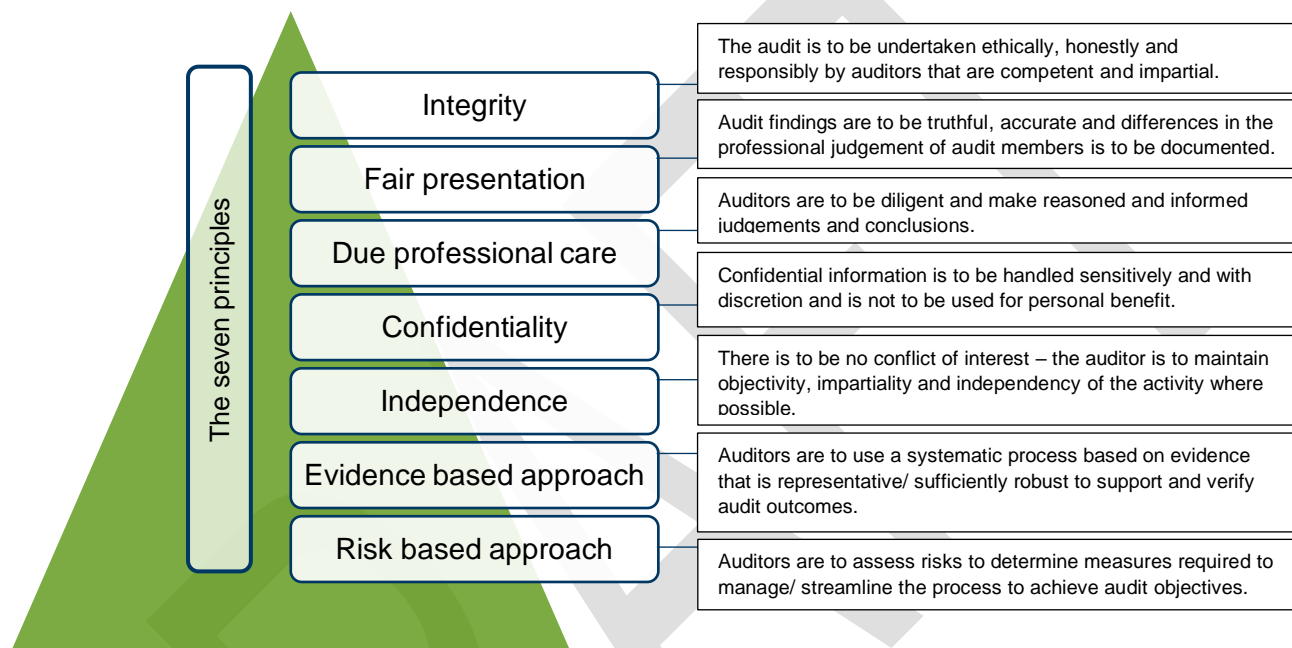


Figure 1 Seven principles of auditing

### 2.2 Competency

A person assigned to manage the program or to undertake auditing (as this may or may not be the same person) is required to have their roles and responsibilities clearly defined. The personnel in these roles are required to be competent and maintain/ demonstrate continual development; understand principles, methods and processes of auditing; maintain a working knowledge of management systems, standards and guidance documents; understand regulatory requirements and their potential implications; experienced in disciplines such as risk assessment, project management, information systems and technology and familiarity with the subject matter of the audit.

Additionally, an auditor should also have, or have access to, experience in observed practices/laws/customs relevant to the body being audited as may be applicable in culturally appropriate situations.

These parties are required to consider a number of factors for the purpose of the audit and these are described in Section 3.6 and Section 3.7.

## 3. Audit methodology

### 3.1 Purpose of this section

This section includes details/principles of audit design and methodology that has been developed to apply to compliance audits however it may be adapted for other auditing purposes. This methodology has been developed based primarily on ISO 14001 Environmental management systems, ISO 19011 Guidelines for auditing management systems and ISO 9001 Quality management systems.

The principles and objectives of the SPREP Pacific Islands Framework for Nature Conservation and Protected Areas 2021 – 2025<sup>6</sup> have also been considered for the development of the methodology. It is relevant for auditors and auditor clients to be aware of the broader environment, both biological/ecological, social and cultural, in which an activity operates when developing auditing protocols. This includes the potential for direct and indirect impacts to occur to environmental and social/cultural values and consideration of biodiversity and social safeguards. This includes (but is not exclusive of) customary land use, key habitat such as nesting sites for IUCN listed shorebirds, artisanal and commercial fisheries, crops, protection of inshore coral reef and marine protected areas. Other international standards and disciplines are referenced as relevant within the methodology.

### 3.2 Audit process

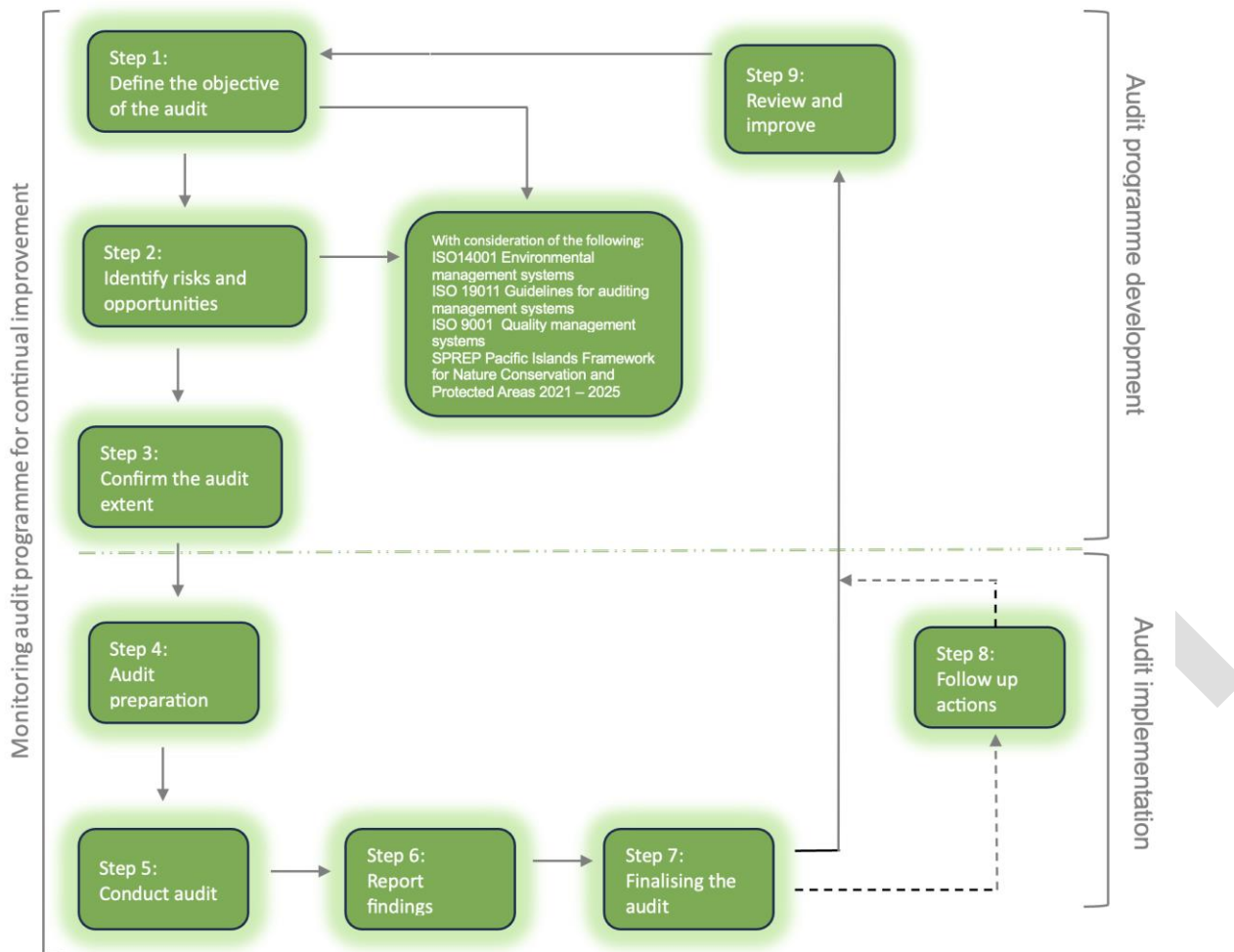
Figure 2 illustrates the audit process including:

- (i) Audit program development and
- (ii) Audit implementation.

This flow chart illustrates the interrelationship of the different components of auditing (referred to as Steps for reference purposes) and their sequence in the auditing programme. It also identifies the monitoring for continual improvement is relevant throughout the duration of the auditing programme – the purpose is to continually improve auditing processes and reduce risks to achieve the audit objectives (discussed in Section 3.3). Step 8 regarding follow up actions is optional (and is to be determined in consultation with the audit client) however further details are included in Section 3.10 should this be required.

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<sup>6</sup> <https://www.sprep.org/pirt/framework-for-nature-conservation-and-protected-areas-in-the-pacific-islands-region-2021-2025#:~:text=The%20new%20Framework%20will%20provide,Framework%20and%20Sustainable%20Development%20Goals.>  
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**Figure 2 Flow chart of audit process based on ISO 19011: 2018**

### 3.3 Step 1: Define the objective of the audit

The objective of an audit enables the auditor to make an impartial and professional judgement to assess the environmental performance / conformance of the auditee. The establishment of the objective (s) provides the a basis to develop the audit programme including the preparation and implementation phases detailed in Section 3.6 and Section 3.7.

The objective (s) is based on a number of considerations including alignment with the requirements and strategic direction of the audit client/ relevant stakeholders, previous audit reports, risk and opportunities, management systems. Consultation with the audit client is required to confirm the objective of the audit programme.

Key points related to the objective of the audit are presented below.

#### Step 1: Define the objective of the audit – key points:

Audit objective examples include:

- ⇒ Conform to regulatory requirements such as permits.
- ⇒ Assess the systems/capability for auditee to assess risks and opportunities and develop and /or implement measures to mitigate risk.
- ⇒ Identify improvement opportunities in development of management systems such as environmental management plans/standard operating procedures.
- ⇒ Determine the alignment of the governance/management systems with the strategic direction of the organisation/regulatory considerations.

### 3.4 Step 2: Identify risks and opportunities

A focus on the assessment of risks and opportunities occurs in the early planning stage of an audit programme. The purpose of identifying risks during the early phase of an audit programme is to identify (i) factors that may prevent achieving audit objectives and (ii) opportunities to streamline and improve audit outcomes. This enables the scaling of risks (high to low) and prioritisation of measures to mitigate the likelihood of occurrence of these risks. Depending on the complexity of the audit, a risk matrix tool may assist to prioritise risks based on the likelihood and consequence of the event occurring. These can be leveraged from to inform development of the audit preparation as described in Section 3.6. Examples of risk and opportunities are presented below.

#### Step 2: Identify risks and opportunities – key points

##### Examples of risks:

- ⇒ Unclear audit objective(s)
- ⇒ Unauthorised access on customary land
- ⇒ Lack of financial resources
- ⇒ Endangered shore bird nesting periods that may impact auditing timeframe
- ⇒ Lack of and unstable internet/ network coverage
- ⇒ Compromised safety
- ⇒ Language barriers
- ⇒ Social conflicts
- ⇒ Time zone differences
- ⇒ Key auditee personnel are unavailable

##### Examples of opportunities:

- ⇒ Audit timeframes align with availability of key personnel or technical specialists
- ⇒ Use of alternative technology (such as drones (if permitted) and online platforms
- ⇒ Organised and documented management systems and governance processes
- ⇒ Sites are easily accessible
- ⇒ Suitable language translator is available
- ⇒ Uniform audit reporting to provide clarity of wider areas for improvement
- ⇒ More accessible reporting (i.e., online)

### 3.5 Step 3: Confirm the extent of the audit

The extent of the audit is to be determined to confirm the approach to auditing, e.g., single audit only required owing to the small size of a project / organisation or multiple audits owing to the complexity of a project.

This may be determined based on a range of factors including risk and opportunities, the type/ maturity of management systems, previous audits, language, cultural issues, the number of auditing activities, their geographic location (s) and other internal structures such as communication and information security.

Key points related to the extent of the audit are presented below.

#### Step 3: Confirm the size/ extent of the audit – key points

Some considerations for determining the extent of the audit e.g., whether a single audit or multiple audits is required are:

- ⇒ complexity of the audit (such as single or multiple audit requirements or the type of activity)
- ⇒ maturity of the management systems governing environmental performance and compliance
- ⇒ regulatory requirements such as permits or international standards (e.g., ISO 14001)
- ⇒ previous audit findings
- ⇒ regulatory actions as a result of non-compliance and poor environmental performance
- ⇒ locations of the audit activities including multiple locations or difficult access

### 3.6 Step 4: Audit preparation

The outcomes of Section 3.3, Section 3.4 and Section 3.5 informs the objective(s), preliminary risks and opportunities and the extent (size and complexity) of the audit and form the basis to progress audit preparation and further develop the risk profile of the audit activity. This phase commonly includes review of governance documentation, permits, management systems, activity descriptions, previous audit reports and requirements to inform the approach to conducting the audit. This phase commonly includes review of governance documentation, permits, management systems, activity descriptions (e.g., food and beverage services, laundry activities, gardening/landscaping, utilities operators for sewage management/ drinking water/ irrigation / generators) previous audit reports and requirements to inform the approach to conducting the audit.

The audit criteria may be developed based on policy, regulatory requirements, systems processes and procedures, general requirements of management systems and evaluation of the risks and opportunities. It is possible that modifications to the overall audit programme may occur to ensure the objectives align.

The documentation useful to refer to includes (where available) layouts of the accommodation facilities including proximity to sensitive receiving environments, utilities (such as pit toilets, sewage treatment plant, desalination plant, generators, irrigation networks, stormwater); permits/ approvals; training/ certification and induction records of employees; management system documents such as environmental management plans/ standard operating procedures; chemical manifests; previous audits and inspection checklists (or other similar records).

Key points related to the audit preparation are as follows.

#### **Step 4: Audit preparation – key points:**

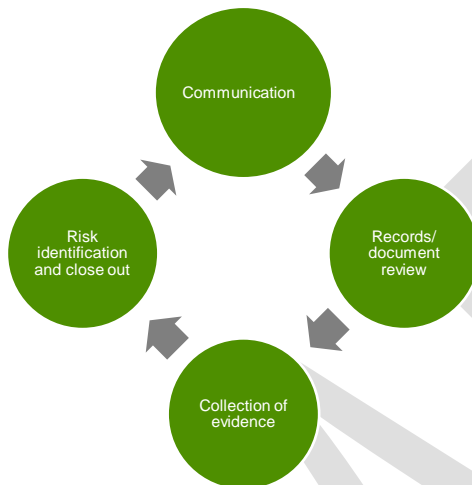
Key items to consider as part of the audit preparation:

- ⇒ Agreement of the audit objective(s) with the audit client
- ⇒ HSE and environment requirements including no-go areas
- ⇒ Requirement for site work and understanding of activity locations (consider costs such as travel and accommodation) and site access issues (including transport options, health and safety and environment considerations)
- ⇒ Understanding resourcing availability
- ⇒ Option to use alternative technology options such as online platforms and utilisation of drones (some countries have regulatory requirements/ restrict use of drones)
- ⇒ Availability of competent auditor (s) and technical specialists if required
- ⇒ Assigning roles and responsibilities to members of the audit team (if more than one auditor is required)
- ⇒ Management of potential observers at the audit
- ⇒ Communications and contact protocol
- ⇒ Information security and confidentiality requirements
- ⇒ Key personnel for interviews and provision of evidence such as samples of information
- ⇒ Review of available documentation such as environmental management documents, descriptions of the activity and permits where relevant

## 3.7 Step 5: Conducting the audit

### 3.7.1 Background

A number of aspects are relevant to conducting an audit, as originally identified in the audit preparation described in Section 3.6. It is possible that deviations from the details in Section 3.6 may occur while conducting the audit owing to project specific factors that become evident during the process (and that may not have been known at the time of audit preparation). A risk based approach to amending the audit programme based on realised changes will assist to improve achieving the audit objectives. The steps relevant to Step 5 are presented below.



**Figure 3 Conducting the audit**

### 3.7.2 Communication

It is relevant to reinstate the objectives of the audit with the audit client to agree on the direction and criteria of the audit. It is advised to confirm with the audit client the communication processes with regard to the auditing findings during the course of the audit process. The closing meetings at the end of audits, or the end of an audit day, is a useful forum to communicate audit findings from the collection of evidence (e.g., interviews, document review and site inspection). This also provides an opportunity for the auditee to provide additional evidence relevant to the audit criteria to assist the auditor to make a professional judgement on audit findings.

The scheduling of daily meetings is beneficial to clearly communicate the daily program to audit stakeholders and the timing of these meetings may be dependent on the complexity of the audit (e.g. complex audits may occur over several days and require several meetings). This assists with preparing stakeholders for their roles in the audit, e.g., providing certain audit evidence such as monitoring data, record keeping to comply with management systems and descriptions of their roles and practical implementation of their work with regard to achieving compliance.

### 3.7.3 Records/documentation reviews

A document review process was undertaken during the preparation stage as detailed in Section 3.6. However this is required to be further researched during audit implementation as many records are kept as hardcopies at site and are not available electronically. It is expected that documentation available will relate to financial transactions (e.g., receipts for waste disposal / electricity use), governance/ management systems, permits, previous audit reports, complaints, emergency procedures (including incidents). A competent auditor will be knowledgeable about the type of records/ information to expect on the site owing to experience and understanding of the audit activity. However it is likely that additional (and relevant) documentation exists owing to internal governance

systems and the record keeping behaviour of individual operators e.g., data related to water quality monitoring and HSE records associated with handling and storage of chemicals. Sampling (or snapshots) of evidence/ records is generally determined based on sampling method and the type of data required (e.g., to demonstrate written records are maintained). This technique of sampling is due to the time and resource constraints of audits and can be based on quantitative requirements or judgement of the auditor (based on factors such as competency, previous experience, previous auditing results). These records are maintained by auditor using photographing data/ records, scanning and email to the auditor or downloading details to storage devices.

### **3.7.4 Collection of evidence**

The planning stage of the audit in Section 3.6 and subsequent information obtained from interviews and further document reviews while conducting the audit, provides robust background to the activities/ management measures expected to be observed on the site. The site inspection is the practical component of the audit which enables the auditor to observe how activities are undertaken, identify risks, non-conformances and improvement opportunities. This is an opportunity to observe how management measures are implemented on the site to prevent environmental harm and to comply with permits (where relevant). An evaluation of the operational practices relevant to achieving compliance can be observed, providing an opportunity to collect further data if deemed required e.g., water quality associated with wastewater release points. A site inspection also enables the auditor to make general observations of operational works in proximity to protected environmental values e.g., beach grooming and guest activities in areas known to be used for nesting sea turtles.

As an auditor it is relevant to discuss compliance related issues with key stakeholders including auditee operational, staff and management (where it aligns with the audit objectives). This process is commonly referred to as an interview process and is essentially a meeting/ discussion to confirm the understanding of key stakeholders with regard to governance/ management system requirements, permit/ compliance and other matters relevant to achieving the objective of the audit. It is advised to plan and confirm dates/ times with the key stakeholders during the planning stage described in Section 3.6 to ensure they are available at the time of the audit. It is relevant to interview stakeholders that may not have environmental management roles but that do operate activities that are associated with the objective of the audit e.g., a sewage treatment operator, HSE manager responsible for chemical and fuel storage procedures and accounts manager maintaining receipt records for related activities e.g., import of fuel and chemicals.

### **3.7.5 Risk identification and audit close-out**

The combination of tasks undertaken during preparation (Section 3.6) and implementation of an audit enables the auditor to determine the risk profile of activities being undertaken on site, non-conformances, the potential for non-conformances and improvement opportunities. These details assists with the development of preliminary audit findings and are able to be identified by the auditor at the close out meeting and an opportunity for the auditee/ stakeholders to provide further evidence to inform the audit process.

The closing meeting provides an opportunity for the auditor to communicate preliminary findings from the audit. There is potential for the auditor to identify additional findings after this time during the development of the audit findings/ reporting. However the closing meeting provides a forum for stakeholders to attend and engage in the findings by the auditor. This is intended to be an interactive section that enables the auditor to communicate findings, stakeholders to provide additional evidence/ information and to confirm the programme/ timeframe / process for finalising the process and reporting associated with the audit.

Key points related to conducting an audit follow.

### **Step 5: Conducting the audit – key points:**

Key steps in conducting an audit:

- ⇒ Opening meeting
- ⇒ Reaffirming the objective of the audit
- ⇒ Introduction of key stakeholders (audit team, auditee representatives, observers that may attend the audit)
- ⇒ Procedure/ programming of the audit
- ⇒ Locations/ activities to be inspected/audited
- ⇒ Details of the HSE inductions
- ⇒ Meetings/ interviews with auditee
- ⇒ Inspection of activities
- ⇒ Collection of evidence including photographs, written documentation – owing to the time/ resource constraints samples of information are required to be representative of the data available, and relevant to audit objectives
- ⇒ Close out meeting

### **3.8 Step 6: Reporting audit findings**

Section 3.7 identifies opportunities to collect evidence to inform the professional judgement of an auditor with regard to findings of the audit objective. These findings are to align with the audit criteria and are commonly classified as conforming, not conforming and an opportunity for improvement. There is opportunity for the auditor to make recommendations to improve conformance with audit objectives.

The audit findings are to be presented in a format deemed suitable by the auditor with consideration of the complexity of the audit. The format selected is based on the judgement of the competent auditor – for example a simple checklist may be deemed sufficient (such as a weekly audit/ record for chemical manifest purposes) or a formal report may be suitable (such as compliance with regulatory permit). Audit evidence is to be attached/ referenced to support audit findings e.g., run off discharging to inshore fringing reef in proximity to artisanal fishing practices.

The reporting format used will be required to identify the audit objective, audit criteria, details of the site/ date/ time/ auditor details (including credentials and registrations) / auditee details/ location, findings, non-conformances, improvement opportunities and other considerations. An example of audit checklist/ reporting template is in Appendix B.

### **Step 6 Reporting auditing findings – key points:**

- ⇒ The audit findings are required to correlate with the audit objective and criteria
- ⇒ The outcomes from preparing (Section 3.6) and conducting (Section 3.7) the audit includes relevant evidence (by way of samples of information)
- ⇒ Evidence informs the auditor and helps to make a professional judgement using an evidence based approach
- ⇒ The preliminary findings are communicated by the auditor in the closing meeting (where applicable) as described in Section 3.7. These findings however are further developed in the audit report with reference to relevant evidence.
- ⇒ The formal reporting is required to include site/ date/ time/ auditor details (including credentials and registrations) / auditee details/ location, findings, non-conformances, improvement opportunities and other considerations
- ⇒ The reporting identifies status of conformity and improvement opportunities
- ⇒ Recommendations may be included to assist improve conformance with the audit objectives



### 3.9 Step 7: Finalising the audit

The audit is deemed to be finalised when the audit activities (agreed to by the audit client) have been completed or in circumstances where the audit was unable to be undertaken due to an unforeseen event.

It is recommended that a review of the audit process is undertaken by the auditor as part of the process to continually improve the auditing process.

#### **Step 7: Finalising the audit – key points:**

- ⇒ The audit is considered finalised when the agreed audit activities are complete or the audit was unable to be undertaken.
- ⇒ A review of the audit process is recommended to continually improve the auditing process.

### 3.10 Step 8: Follow up actions

The potential for follow up actions and recommendations (typically relevant to non-conformances and improvement opportunities) identified in the audit report may include implementation considerations and timeframes. It is up to the discretion of the audit client to action and monitor the implementation of these actions unless there is a regulatory requirement for these to occur by a certain date. The audit client may request third party support/ advice to action these items. Records and evidence of actions implemented is advised to be maintained and presented for any future auditing that may be undertaken.

#### **Step 8: Follow up actions – key points:**

- ⇒ Recommendations, actions and timeframes may be included in the report
- ⇒ Records and evidence of implementation of actions is advised to be maintained and provided for any future auditing of the activities

### 3.11 Step 9: Review and improve

Step 9 relates to the continual improvement process related to the audit programme. This is an assessment of the efficiency of the audit to achieve the audit objectives and identify processes that can be improved in order to streamline further auditing opportunities.

#### **Step 9: Review and improve – key points:**

- ⇒ Assess the success of the audit programme in achieving the objective
- ⇒ Identify areas of the auditing process that can be improved to further streamline future auditing programmes.

## 4. Audit resources

A number of tools have been developed to assist auditors when preparing and conducting an audit. This section aims to describe research and capacity building opportunities to source this information and for professional development. The details of online resources are included in Section 6.

### 4.1 Desktop information

A desktop review of available data and publications related to auditing is likely to yield a number of results. It is recommended that internet based research is refined with the use of key words such as environmental auditing, compliance auditing, environmental management systems, sustainability, audit checklists, audit reports and international standards such as ISO 14001. The references listed in Section 6 is a good basis for this desktop review as it includes details of sources pertinent to audit tools and regional safeguard considerations. Searches affiliated with governments (e.g., relevant to the jurisdiction of the audit) and industry membership bodies is also likely to generate credible information.

### 4.2 Capacity building

Professional development through capacity building and training will assist to increase the availability and experience of competent auditors in the Pacific region. This can occur through training with an accredited organisation and on the job where experienced auditors mentor staff to develop their professional auditing skills. In certain circumstances third party auditors are necessary owing to a lack of competent auditors, pressure on administrative personnel owing to insufficient staffing or to maintain transparency and integrity (e.g. in certain circumstances where government agencies may require their own activities to be audited).

### 4.3 Audit tools

A variety of audit tools exist for conducting audits and consideration is to be given to the nature and remoteness of the site, and the existing environmental, cultural and customary land use/history. Hardcopy and electronic audit methods exist including technology that relies on internet networks. Hence, understanding network reliability is relevant to determining the auditing tools for the audit and is required to be considered in Section 3.6. Other technology such as unmanned aerial vehicles (UAV or drones) may also be useful and auditors are required to check local regulations to confirm whether these are permitted in country and on site. As well the auditor is to consider the practical requirements for technology on the site including availability of charging stations to power equipment. Hardcopy checklists and writing of records is a reliable tool where there are site constraints that prevent the use of technological options. Limitations may also exist with regard to safety, customary observances, privacy and child protection, culturally significant items and environmental/social sensitivities.

### 4.4 Professional networks

Professional network options exist to increase opportunities for involvement in the auditing community and access to resources. This includes memberships with auditing industry groups and outreach opportunities through social media content to connect with auditors globally. These forums typically provide insight into auditing best practice, auditing tools and updates to international standards.

## 5. Conclusion

This guideline is intended to assist operators and regulators with auditing accommodation in the tourism sector in the Pacific region. International standards, regional guidelines and biodiversity and social safeguarding principles have been considered in the development of the guidelines as presented in Section 2 and Section 6.

Seven guiding principles apply to maintain transparency and integrity in auditing and these are listed in Section 2.1. Auditors are required to maintain transparency and integrity and develop informed judgements using an evidence based approach. The methodology of the audit process is described in Section **Error! Reference source not found.** and provides details relevant to the following steps.

- Step 1: Define the objective of the audit
- Step 2: Identify risks and opportunities
- Step 3: Confirm the audit extent
- Step 4: Audit preparation
- Step 5: Conduct the audit
- Step 6: Report findings
- Step 7: Finalising the audit
- Step 8: Follow up actions
- Step 9: Review and improve

Additional resources that are useful tools for auditing include desktop referencing/ research (including the references listed in Section 6), capacity building for professional development, suitability assessment for on-site audit tools and professional network opportunities. Document templates relevant to the audit plan, audit checklist/ reporting and meeting agenda are located in the appendices of these guidelines.

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# Appendices

# **Appendix A**

**Audit plan**

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## Audit plan

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**Name of organisation/ business audited:**

*This is the operator*

**Audit client:**

*The regulator/ government department name (as this example is an external audit)*

**Audit location:****Audit date/ time:****Auditor (s) name:**

*Include any relevant qualifications here*

**Type of audit:**

*Example: External audit of compliance with permit*

**Specialist (s) name:**

*If a technical specialist is involved*

**Principal auditee contact/ position title:**

*The primary contact to be used by the auditor*

**Language:**

*This is the primary language*

**Audit objectives:**

*This is the objective agreed to with the audit client and determined during audit programme preparation*

**Audit scope:**

*This is the scope agreed to with the audit client and determined during audit programme preparation*

**Audit criteria:**

*List the criteria here – for example:*

<i>Permit</i>	<i>Item description</i>
<i>Condition 1</i>	<i>No release of contaminants released to water</i>
<i>Condition 2</i>	<i>No run off to off shore areas and inshore fringing reef</i>

**Considerations such as customary land, site access, transport, additional resourcing:**

*Examples include details of customary land, site access, transport options/ potential delays*

**Information security and confidentiality requirements:**

*Note confidentiality requirements associated with information obtained during the audit*

**Timeframes:****Main risks and opportunities:****Site audit / interviews:**

*Identify potential risks that may arise*

**Audit report due date:**

---



# **Appendix B**

## **Audit checklist**

## Audit checklist (example) – this can be adapted to a report format

<b>Name of organisation/ business to be audited:</b>		<b>Audit client:</b>	
<b>Audit location:</b>	<b>Audit date/ time:</b>	<b>Auditor (s) name:</b>	<b>Auditor qualification:</b>
<b>Audit objectives:</b> <i>List the objective (s) of the audit</i>			
<b>Audit scope:</b> <i>Define the scope of the audit</i>			
<b>Audit criteria:</b> <i>Example:</i> <i>List the criteria used to audit the activity – in this case it is a permit</i> <i>C- compliant, NC-not compliant and IO – improvement opportunity</i>			
<i>Permit</i>	<i>Item description</i>	<i>Conformance rating</i>	
<i>Condition 1</i>	<i>No release of contaminants to water</i>	<i>C</i>	<i>NC ✓ IO</i>
<i>Condition 2</i>	<i>Written procedures are required to manage environmental requirements</i>	<i>C</i>	<i>NC IO ✓</i>
<b>Audit Findings:</b> <i>Types of audit evidence collected to be listed here and attached/ location of evidence detailed e.g., Electronic storage N:Accommodation/Audit/Records</i> <i>Comments on findings in the audit</i>			
<b>Audit conclusions:</b> <i>Identify non conformance and improvement opportunities</i> <i>Quantify the result if possible; e.g. 4 of the 20 audit criteria, or 20%, were not conforming</i>			
<b>Recommendations:</b>			
<b>Auditor:</b>	<b>Signature:</b>	<b>Date / time:</b>	

# **Appendix C**

**Audit meeting agenda**

<b>Audit agenda (example)</b>			
<b>Time</b>	<b>Audit description</b>		
Day 1	Date:	Time:	Location:
0700 – 0730	Opening meeting		
0730 – 1000	Discussion of governance structures and management systems		
1000 – 1030	Morning tea		
1030 - 1230	Interviews and review of documentation		
1230 - 1330	Lunch		
1330 – 1630	Site inspection		
1630 – 1700	Team meeting		
Day 2	Date:	Time:	Location:
0700 – 0730	Opening meeting		
0730 – 1000	Site inspection and observation of operational practices		
1000 – 1030	Morning tea		
1030 - 1230	Interviews and review of documentation		
1230 - 1330	Lunch		
1330 – 1630	Review of additional monitoring data and reporting required by management systems and permits		
1630 – 1700	Closing meeting		

Recommendations for an agenda:

- Audit team members may also be identified for attendance at certain events
- Specific audit location / activities are to be identified



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