

Regulation (EC) No 1221/2009 of the European Parliament and of the Council of 25 November 2009 on the voluntary participation by organisations in a Community eco-management and audit scheme (EMAS), repealing Regulation (EC) No 761/2001 and Commission Decisions 2001/681/EC and 2006/193/EC

### CHAPTER III

#### **OBLIGATIONS OF REGISTERED ORGANISATIONS**

##### *Article 9*

##### **Internal environmental audit**

- 1 A registered organisation shall establish an audit programme that ensures that over a period of time, not exceeding three years or four years if the derogation provided for in Article 7 applies, all activities in the organisation are subject to an internal environmental audit in accordance with the requirements set out in Annex III.
- 2 The audit shall be carried out by auditors who possess, individually or collectively, the competence necessary for carrying out these tasks and are sufficiently independent of the activities they audit to make an objective judgment.
- 3 The organisation's environmental auditing programme shall define the objectives of each audit or audit cycle including the audit frequency for each activity.
- 4 A written audit report shall be prepared by the auditors at the end of each audit and audit cycle.
- 5 The auditor shall communicate the findings and conclusions of the audit to the organisation.
- 6 Following the audit process, the organisation shall prepare and implement an appropriate action plan.
- 7 The organisation shall put in place appropriate mechanisms that ensure that the audit results are followed up.