



Ministry  
of Defence

# JSP 816 Element 12: Assurance



# Element 12: Assurance

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## Amendment record

1. This chapter has been reviewed by the Directorate of Climate Change and Environment together with relevant subject matter experts and key Environmental stakeholders. Any suggestions for amendments should be sent to:

[SPOCCE-EP@mod.gov.uk](mailto:SPOCCE-EP@mod.gov.uk)

Version No	Date	Text Affected	Authority
1.0	Feb 22	BETA version for consultation	Dir CCE
2.0	Dec 23	Final version	CCE
2.1	Dec 24	Annual revision and combined element and assurance framework	CCE

## Terms and definitions

2. General environmental protection terms and definitions are provided in the Master Glossary of Environmental Terms and Definitions.

## Use of must and should

3. Where this chapter says must, this means that the action is a compulsory requirement.
4. Where this chapter says should, this means that the action is not a compulsory requirement but is considered best practice to comply with the policy.

## Scope

5. This policy applies to all those employed by Defence (military or civilian) as well as those working on behalf of Defence (for example, contractors). It applies to all Defence activities carried out in any location (UK or overseas).

## Introduction

6. This element provides the direction that must be followed, as well as the guidance and good practice that should be followed and will assist users to comply with the expectations for assurance.
7. Responsibility for the management of health, safety, and environmental protection (HS&EP) is derived from the Secretary of State for Defence's (SofS) Policy Statement. The SofS Policy Statement sets out the commitment and role of the Defence Organisations senior leaders to ensure that environmental policies and regulations are applied throughout Defence and that their Defence activities are delivered in line with the Defence Environmental Management Systems (EMS) and their own Defence Organisation's EMS.
8. The amplification of the SofS Policy Statement is contained in Defence Policy for Safety and Environmental Protection that sets out the general Organisation and Arrangements (O&A) for Defence to manage HS&EP. The minimum necessary management arrangements for Environmental policy are laid out in JSP 816. The management arrangements for safety policy are laid out in [JSP 815](#).

## Purpose and expectations

9. This element is to assist the Defence Organisation to put in place assurance mechanisms to identify strengths and weaknesses in its EMS and drive continual improvement. Assurance activity should be planned to cover all business activities and linked to a risk-based assurance plan.
10. Defence Organisations have the freedom to use audit methodologies that are appropriate to their business and activities, however they must provide evidence of compliance with environmental legislation, Defence policy and regulation.

**E12.1** The Defence Organisation has mechanisms in place to conduct regular risk-based 1st Line of Defence (1LOD) assurance appropriate to its scale and complexity.

**E12.2** The Defence Organisation has mechanisms in place to enable 2LOD, 3LOD assurance and supports external assurance.

**E12.3** The Defence organisation conducts an annual self-assessment against the elements of the Defence EMS and provides this to organisational leadership to identify



opportunities for improvement and help inform the generation of the annual assurance report submission.

**E12.4** The Defence Organisation's leadership formally review the effectiveness of their organisational EMS in meeting organisational objectives based on assurance activity undertaken.

**E12.5** The Defence Organisation has mechanisms in place to ensure that corrective action is taken to address Defence and statutory regulator enforcements actions.

## **General assurance process**

11. Assurance is about providing adequate confidence and evidence, through due process, that environmental requirements have been met. It is also about monitoring performance and checking how well risks and impacts are being controlled. It is less about assurance as a 'tick box exercise' and more about identifying problems and providing objective information to decision makers so remedial action can be taken.

## **Risk-based approach**

12. A risk-based approach means focussing assurance effort on the activities and controls which give rise to the most significant environmental risks that may impact upon the successful delivery of the Defence Organisation's objectives. It can also include focussing assurance in areas where the most benefit will be derived from the effort. This means a high-level prioritisation approach to identifying, assessing, reporting, and assuring the effectiveness of an organisation's environmental management.

## **Assurance methods**

13. A Defence Organisation's assurance process should provide an objective examination of evidence providing an independent, objective assessment of risk management, and control or governance processes.

14. There are a range of assurance methods that can be used, to provide confidence in environmental management. Below are some examples of different assurance methods. More detail can be found in ISO 19011<sup>1</sup>.

## **Oversight / surveillance**

15. Oversight involves monitoring environmental performance, verifying that activities comply with policies and reviewing processes and documents. Surveillance can be undertaken by observing work performed.

## **Inspections**

16. Environmental inspections can identify the environmental status of an activity and identify what improvements are needed. An inspection helps to identify environmental impacts or processes that are not working efficiently.

17. In addition, inspections can be used to confirm the condition of equipment or infrastructure and any related impact of that condition on the environment. They should

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<sup>1</sup> ISO 19011 Annex B describes interviews, checklists, questionnaires, document reviews, sampling, observations etc as potential aspects of audits.

assess whether equipment is maintained, the way it which it is used and how its actions impact the environment or affected by it.

### **Environmental visits**

18. The opportunity for the Defence Organisation's management to explore the effectiveness of risk control measures through planned visits to observe tasks and discuss controls. Opportunity for the management to show commitment to the environment and communicate with personnel.

### **Sampling**

19. Sampling is the selection of a representative amount or group of items, people, and areas, which are examined to establish compliance and used to indicate the standard of compliance for the wider group. Sampling is required, when it is not practical or cost effective to examine all available information, e.g. records are too numerous or too dispersed geographically to justify the examination of every item.

### **Surveys**

20. Surveys are where a set of questions (computer or paper based) are asked of a targeted audience to gain a general view from that audience on a given topic. An environmental cultural survey would be an example of this.

### **Audits**

21. The purpose of an audit is to determine the level of adequacy and compliance against a set of agreed standards, policies, procedures, or requirements. In environmental matters, the minimum standard may be derived from legislation, Defence policy and regulation. An EMS audit looks at the compliance towards components of a Defence Organisation's environmental management system with the audit criteria based on the Defence EMS requirements and Defence policy.

## **Assurance structure, roles and responsibilities**

22. An assurance process should be based on the internal system requirements, which can be further supported by processes defined and outlined in standards, for example, ISO 14001, ISO 19011 and Defence policy.

## **THREE LINES OF DEFENCE MODEL**

23. To better understand who is responsible for what assurance activity, Defence uses the three Lines of Defence (LODs) approach for ease of delineating roles and responsibilities.

### **1st Line of Defence (1LOD)**

24. 1LOD assurance comes directly from those responsible for delivering specific activities, objectives or processes. It may lack independence, but its value comes from those who know the business, culture and day-to-day challenges. Assurance must be provided by those responsible for delivering the activity (normally at unit, estate, establishment or platform level) and can be aligned to the DDH. The 1LOD needs to be

focussed on building the confidence (through evidence) that Defence environmental policy and regulation is understood and being followed.

25. The 1LOD within the Defence Organisation is to identify, assess, own, and manage their environmental risks. The Defence Organisation is therefore responsible for designing, implementing, and maintaining their own control measures, monitoring their adherence, and implementing corrective actions to address deficiencies.

26. Defence Organisations provide an annual self-assurance report at 1LOD to their Safety Centre (or equivalent) which then informs the 2LOD Annual Assurance Report (AAR).

27. At the most fundamental level it is about leaders continually asking the question 'how do I know' the environmental impacts of the activity within their area of responsibility have been mitigated? The 'how do I know' question places the emphasis on the leaders to check, test and understand the environmental risks and impacts associated with the activities for which they are responsible.

28. Leaders are responsible for ensuring that their Defence Organisation design, operate and improve their policies and processes to provide compliance and performance against legislation, Defence policies and regulations. There should be adequate managerial and supervisory controls in place to ensure compliance and to highlight ineffective control measures. Where possible this should be supported by relevant and timely management information.

29. Defence Organisations can tailor their internal assurance arrangements (1LOD). However, they must have adequate processes in place to provide self-assurance at the unit, estate, establishment or platform level. They should also retain evidence of compliance and show how this delivers against the standards set in the Defence EMS Framework.

30. Where remedial activity is required, the 1LOD should implement control measures to address deficiencies and report the progress and the effectiveness of the control measures up through the Defence Organisation's chain of command (CoC).

## **2nd Line of Defence (2LOD)**

31. 2LOD assurance is the oversight of management of activity, separate from those responsible for delivery but not independent of the Defence Organisation's management chain. The 2LOD assurance must be provided by the CoC, separate from the assurance given by those responsible for delivering the activity and in line with formal Military Command or Defence Organisation assurance mechanisms. This assurance may be achieved within the Defence Organisation by those that are specialised in environmental management and assurance such as the Safety Centres or Chief Environment and Safety Officer (CESO) teams or equivalent.

32. The Defence Organisation's 2LOD should have a defined and proportionate approach, so that the methodology for assurance is applied effectively and appropriately. Defence Organisations must undertake assessment of 1LOD to provide assurance that their organisation is compliant (understood and being followed) with legislation, Defence policies and regulations.

33. The environmental professionals in the Safety Centres and CESO (or equivalent) team must undertake an annual assessment of their organisation and lead in the production of an Annual Assurance Report (AAR) of their organisation's environmental performance against the Defence Environmental Management System (EMS) Framework (JSP 816).

34. To assist in the Defence Organisation's self-assessment, an environmental self-assessment toolkit has been created at Annex A (the use of this self-assessment is not mandatory, but if used this would satisfy the minimum assessment standard required to provide assurance against JSP 816).

35. Safety Centres or the CESO team (or equivalent) are responsible for tracking the non-compliance resolution and agreeing the close out of actions. The Safety Centres (or equivalent) are responsible for reporting the progress and close out of corrective actions (through the Performance and Risk Reviews (P&RR)).

### **3rd Line of Defence (3LOD)**

36. 3LOD consists of any organisation that provides an 'internal audit' capability. Through its independence, an internal audit function will provide an objective evaluation of how effectively an organisation assesses and manages its risks. It includes an evaluation of the design and effectiveness of the operation of the 'first and second lines of defence'. It often does so through a risk-based approach, by evaluating all elements of the risk management framework and risk and control activities. An effective and holistic internal audit function delivered by many organisations, may also enhance the assurance picture of the management of cross-organisational risks, thereby supporting the sharing of good practice between organisations.

### **Defence Safety Authority (DSA)**

37. For HS&EP in Defence, the DSA provides the main internal audit function within 3LOD. It provides independent assurance to the Secretary of State (SofS) and the Department that the Secretary of State's policy on HS&EP is being implemented in the conduct of Defence activities. This is achieved through proportional and appropriate evidence-based assessment activity. It is empowered through its Charter, on behalf of the SofS for Defence, for its roles as the independent regulator, investigator and assurer for HS&EP within Defence. To maintain the DSA's independence, the Director General takes their authority from the DSA Charter.

38. The DSA is responsible for:

- a. providing independent assurance to the Secretary of State and the Department that the SofS Policy Statement on HS&EP in Defence is being implemented in the conduct of Defence activities. This will be achieved through proportional and appropriate regulatory and evidence-based assessment activity.
- b. preparing an Annual Assurance Report including a summary of HS&EP compliance and risk for consideration by the Second Permanent Secretary, the Defence Board, and onward consideration by the Secretary of State.
- c. ensuring that, within each regulatory area, Defence Regulators plan and conduct their own risk-based assurance activity, maintain, promulgate, assure compliance with, and when necessary, enforce Defence regulations; and to promote an engaged HS&EP culture.

- d. ensuring that there is an effective appeals process, to review enforcement action if it is challenged by those to whom it applies, to include escalation through the relevant chain of command, up to Secretary of State if necessary.
- e. ensuring that all HS&EP related fatalities, serious injuries, significant environmental incidents and major capability loss are appropriately investigated to identify lessons, make recommendations, promote continuous improvement, and minimise the risk of reoccurrence.
- f. ensuring that, in any circumstances where the Director General judges HS&EP concerns are not being satisfactorily addressed through normal Departmental processes, they retain the right of direct access to the Secretary of State to raise those concerns, while ensuring that the Second Permanent Secretary is kept informed.

### **Government Internal Audit Agency (GIAA)**

39. The GIAA Internal Auditing service for Defence will report to Defences Accounting Officer providing assurance to the Second Permanent Secretary (2PUS)? and the Defence Audit, Risk and Assurance Committee (DARAC); a subcommittee of the Defence Board. Internal Audit is a key part of the Department's assurance framework and in many ways is unique due to its scope across the whole department.

40. The GIAA provide an independent third line (3LOD) assurance function and its role is to provide independent and objective assurance, advice and insight over the risk management, governance and internal control processes within Defence.

41. Except for Military Operations, all business systems, processes, functions and activities within Defence may be subject to internal audit work. The GIAA Defence annual risk-based audit plan defines what activities will be reviewed by them and is formally approved by the DARAC.

### **External assurance**

42. External Assurance bodies are outside the immediate Department boundary, but they are part of the risk management framework. Defence Organisations should work closely with these groups and provide timely information and access when requested.

43. External assurance is provided by:

- a. independent regulatory and inspection bodies (e.g. the Environment Agency).
- b. external system accreditation reviews / certification (e.g. International Organisation for Standardisation (ISO)).
- c. HM Treasury / Cabinet Office / who support and review approval processes.
- d. the Infrastructure and Projects Authority (IPA), who provide independent expert assurance reviews of major government projects including business case appraisal and consideration of H&S risks.
- e. external auditors, chiefly the National Audit Office (NAO), who have a statutory responsibility for financial statements and risk management impact.



44. Defence Organisations should also familiarise themselves with the Memorandums of Understanding (MOU) between [MOD and the Environment Agency](#) and other Statutory Regulators ([SEPA](#), [NIEA](#)). When dealing with these bodies, the Defence Organisations may wish to consult their legal department for further advice and guidance.

## Total assurance

45. Assurance is about providing confidence that environmental policy and regulations are embedded and being followed across the Defence Organisations; risks are identified and managed; and assurance activities identify learning opportunities to support continual improvement.

46. Total assurance is about the holistic picture and confidence derived from separate assurance activities at all LOD levels and culminates in the Defence AAR collated by the DSA. The Defence AAR is a product of the DSA's information cohering and provides an independent assessment of how the Department is doing with regards to implementing Defence's HS&EP policies and regulations to provide the Department with a benchmark against which to measure progress, understand trends and identify issues that need to be addressed. The findings from the DSA AAR are reported to the Defence Board, DARAC, and DSEC.

47. Total assurance is not the expectation that assurance will cover all activities equally and with the same depth of review. It brings together risk and assurance in a joint approach to provide confidence in:

- a. the successful conduct of activities or EMS integration into wider Corporate Governance.
- b. the efficient and effective design and operation of internal control.
- c. compliance with internal and external statutory and policy requirements.
- d. the production of insightful and credible information to support organisational governance and decision-making.
- e. the risk-based approach allows for targeted activity, making best use of limited resource where it is most needed and minimising the regulatory burden on Defence Organisations.

## Audit process

48. This audit process is based on the ISO 19011 - Guideline for auditing management systems. The Defence Organisations need to demonstrate how their EMS meet the requirements of the SofS Policy Statement and aligns with the Defence EMS Framework. The Defence EMS Framework also aligns with ISO 140001. A useful comparison between these two can be found in Annex B.

49. The role of an environmental auditor can include an element of advisory and post audit support. The deliverables from the audit process include both formal debriefs to environmental policy areas and the communication of good practice across the Defense organisation. The key activities and roles to consider include ensuring the activity does not compromise the independence or objectivity of the audit function; the evidence and sample size necessary to support any finding; and whether any finding is likely to improve

the organisation's risk management, control, and governance processes. Audits should endeavor to identify good practices as well as non-compliance.

## Principles of audit

50. Auditing is characterised by reliance on a number of principles. These principles should help to make the audit an effective and reliable tool in support of management policies and controls, by providing information on which an organisation can act to improve its performance. Adherence to these principles enables auditors, working independently from one another, to reach similar conclusions in similar circumstances. The following are the main principles:

- a. **integrity** – to do the work with honesty, diligence, and responsibility.
- b. **fair presentation** – report truthfully and accurately.
- c. **due professional care** – able to make reasoned judgements in all audit situations.
- d. **confidentiality** – proper handling of sensitive or confidential information and ensure protection of the information.
- e. **independence** – auditor to be independent of the activity whenever possible and in all circumstances free from bias and conflict of interest.
- f. **Evidence-based approach** – evidence should be verifiable. it should be based on appropriate sampling of information available.
- g. **competence** – audit leads should have the necessary competence (the skills knowledge and experience) to manage and conduct the audit. Auditors should have knowledge about audit principles, procedures, methodology.

51. Within Defence, an environmental auditor should also be familiar with Element 12, the Defence EMS Framework and their Defence Organisation's activity, processes and environmental risks. Auditor competence can also affect confidence in the audit process and ability to achieve its objectives.

52. The audit will consist of the top-level elements in Figure 1, but the order can be tailored to suit the circumstances of the audit.

## Plan the audit

53. Based on the audit programme, the nominated audit lead is to inform the point of contact within the Defence Organisation regarding the planned audit to discuss and agree the objective, scope, and method of the audit.

54. The audit lead is to request access to relevant documents and records for planning the audit and scheduling the dates and ask for any concerns or areas of interest in relation to the audit. They should determine who will be present to guide them and provide assistance required during the audit. The audit plan should be flexible enough to allow changes necessary as audit activities progress. The audit plan should cover the following, as appropriate: audit objectives, scope of the audit, audit criteria, location, expected time

duration of the audit, audit team and their roles and responsibilities, follow-up actions from previous audit, follow-up activity after audit.

### **Opening meeting**

55. The audit lead accompanied by the audit team, should conduct an opening meeting with the relevant Defence Organisation leader or empowered representative. During the meeting, an opportunity to ask questions should be provided. Depending on the environmental audit scope and complexity the opening meeting may simply consist of communicating to the auditee that an audit is being conducted and explaining the nature of the audit. The degree of detail should be consistent with the familiarity of the auditee with the audit process.

56. The purpose of the opening meeting is to confirm the agreement of all parties (e.g. auditee, audit team) to the audit plan (unless already agreed beforehand), introduce the audit team and ensure that all planned audit activities can be performed.

57. The opening meeting should include the following:

- a. a brief summary of the scope, method, purpose, and practice of the audit.
- b. discussion of the audit plan covering the areas to be visited. This also includes who will be interviewed as a part of the audit.
- c. an invitation to the relevant Defence Organisation leader or empowered representative to identify areas of concern, specific risks that need to be addressed, or good practices to be reviewed.
- d. a description of the debrief procedure at the end of the audit (or another pre-determined time period) and the audit report format and contents.

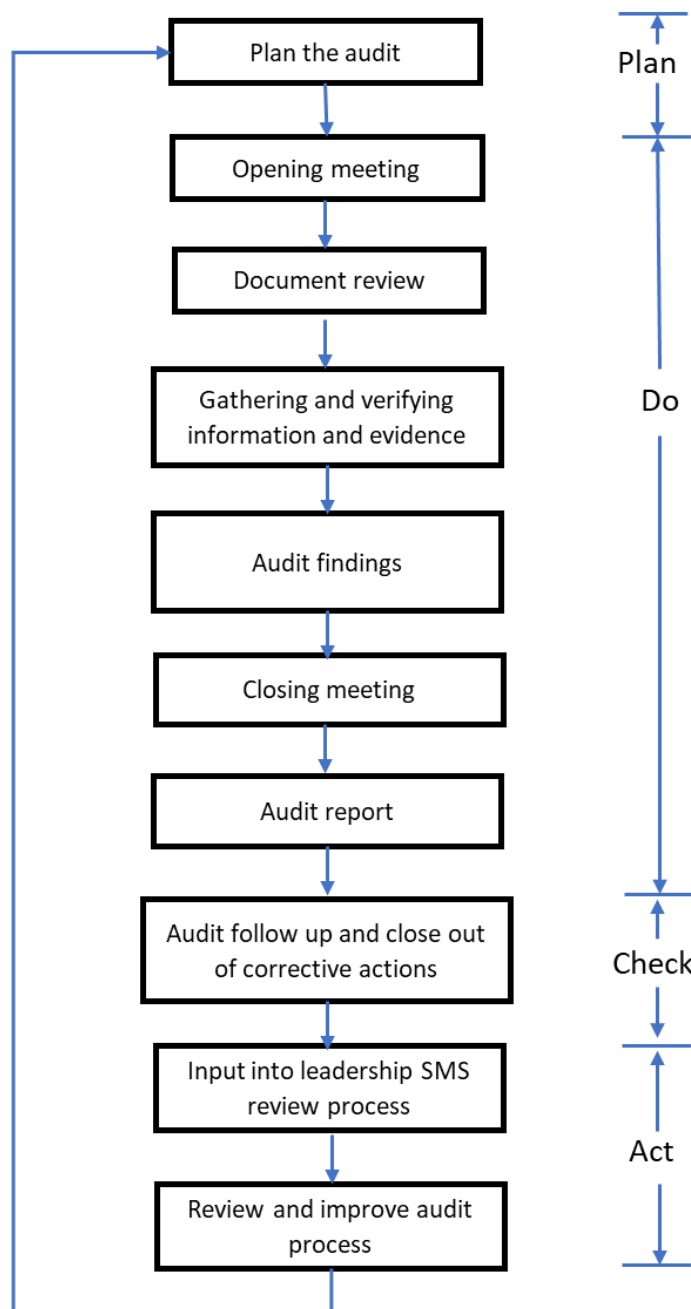
### **Document review**

58. The document review can be done prior to the audit or during the audit depending on the time, resources and complexity of the audit. The document review helps to determine the conformity of the system, against the audit criteria along with any evidence. Guidance about documents expected for each element is provided in the Defence EMS Framework at the beginning of each element and in the Environmental Protection Self-Assessment Toolkit. This is not an exhaustive list but can be used as a guide.

### **Gathering and verifying information and evidence**

59. Information relevant to the audit objectives, scope and criteria, including information relating to interfaces between functions, activities and processes, should be collected by means of appropriate sampling. Only information that is verifiable should be accepted as audit evidence. Audit evidence leading to audit findings should be recorded. If during the collection of evidence, the audit team becomes aware of any new or changed circumstances or risks, the team should address these accordingly.

## Audit Process



*Figure 2: Audit Process*

### Audit findings

60. Audit evidence should be evaluated against the expectations in the Defence EMS Framework to determine audit findings. Based on this, an assurance level (No assurance, Limited assurance, Substantial assurance, and Full assurance) should be determined and any non-compliance, opportunity for improvement and good practice to be identified. When more than one auditor is involved, they should meet, discuss, and agree the audit findings prior to the closing meeting.

61. Auditors will need to adopt a degree of pragmatism and judgement when measuring the outcomes of audits using this JSP 816 methodology to provide scores for the 12



Elements. Other performance indicators (PIs) and assessment methods are available and may be appropriate for a particular context. A Defence Organisation should endeavor to record the means of their assessment particular to their own O&A in order that equivalence across multiple assessments may be maintained.

### **Closing meeting**

62. The audit lead should facilitate the closing meeting and present the audit findings for fact checking. The relevant Defence Organisation leader or empowered representative, those responsible for the area or activity audited and the person responsible for environmental management, should be invited to this meeting. For some audit situations the meeting may consist of communicating the audit findings, while in other instances the meeting may be formal with minutes. including a record of attendance that should be kept.

63. The closing meeting should include the audit evidence collected, based on the sample of information available and should present the audit findings in a way that is understood and acknowledged by the auditee. It should also include discussions on any corrective actions, complaints, or appeals.

### **Audit report**

64. On completion of the audit, the Audit Report should be completed within the agreed timeframe, discussed and agreed at the planning stage. The audit lead should forward the report to the relevant Defence Organisation leader or empowered representative, those responsible for the area or activity audited and the person responsible for environmental. The report's findings must be based on straightforward evidence and within scope, to avoid any subsequent challenge.

65. Production of the Audit Report is the responsibility of the audit lead. Each completed report should include the following elements:

- a. an executive summary.
- b. narratives addressing non-compliance, observation related to each element of the Defence EMS (JSP 816).
- c. audit conclusions.
- d. a recommendation which should form the basis of a subsequent action plan. The action plan is to be generated by the auditee.
- e. annexes which could include Terms of Reference for the audit, the audit findings, a list of the Defence Organisations / places visited, a list of documents reviewed, progress made against recommendations from the previous audit, and any further evidence supporting the overall audit conclusions; this may include an evaluation of the Defence Organisation's performance against pre-determined standards, through the perspective of audit evidence.

66. The audit report template that covers the Defence EMS (JSP 816) audit is provided in the Environmental Protection Self-Assessment Toolkit. This template also provides a scoring mechanism for each element, as well as calculating an overall score covering all 12 elements. Defence Organisations can use this template and modify it to suit their needs if required or use an appropriate alternative template.

## **Audit follow up and close out of corrective actions**

67. Following the issue of the audit report the empowered representative should be requested to produce an Action Plan based on the audit findings. The empowered representative is to allocate the necessary resources to produce and implement the Action Plan. A copy of the Action Plan should be sent to the audit lead, for them to review the plan and make sure that it adequately covers the recommendations and observations raised in the audit report. If these are not considered to be acceptable, then the audit lead should contact the Defence Organisation empowered representative under audit, to agree an acceptable course of action.

## **Review and improve the audit programme**

68. The Audit Programme Owner, if different to the Audit Lead, should review the programme to assess whether its objectives have been achieved. Lessons learned from the audit programme review and audit findings should be used as inputs, for continual improvement.

## **Input into leadership EMS review process**

69. Overall performance improvement and actions identified in the audit should be included in the leadership review of the EMS. Defence Organisations should review and report Audit outcomes as part of their Action Plan to respective senior leader(s).

## **Sharing good practice**

70. Following each audit, consideration should be made by the Defence Organisation to share (internally and / or with other Defence Organisations) effective and / or innovative environmental management solutions encountered because of the audit. The sharing of lessons learned from good practice where further improvement is required, is an integral part of adding value to a Defence Organisation, through the audit process. Promulgation should retain the anonymity of the Defence Organisation where possible.

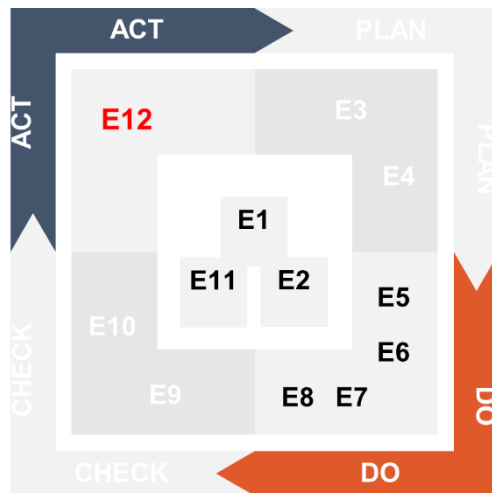
## **Element summary**

71. The Defence Organisation senior leadership should ensure that their organisation:

- a. has mechanisms in place to conduct a risk-based 1LOD assurance appropriate to its scale and complexity.
- b. has mechanisms in place to enable 2LOD and 3LOD assurance, including external assurance.
- c. conducts an annual self-assessment against the elements of the Defence EMS and provides this to the organisational leadership to identify opportunities for improvement and help inform the generation of the annual assurance report submission.
- d. formally review the effectiveness of their EMS in meeting organisational objectives based on assurance activity undertaken.
- e. has mechanisms in place to ensure that corrective action is taken, to address Defence and statutory regulator enforcement actions.

## Plan-Do-Check-Act (PDCA) Cycle

72. This diagram is designed to illustrate where this, and all the elements of JSP 816, fit into the PDCA cycle.



## Element assurance framework

73. The focus of this element requires that the organisation has assurance mechanisms in place to identify strengths and weaknesses in its Environmental Management system and drives continual improvement.

74. The expectations and performance statements for this element are set out in the following pages.

## Expectations and performance statements

### Element 12: Assurance

The expectations in this element are:

**E12.1** The Defence Organisation has mechanisms in place to conduct regular risk-based 1st Line of Defence (1LOD) assurance appropriate to its scale and complexity.

**E12.2** The Defence Organisation has mechanisms in place to enable 2LOD, 3LOD assurance and supports external assurance.

**E12.3** The Defence organisation conducts an annual self-assessment against the elements of the Defence EMS and provides this to organisational leadership to identify opportunities for improvement and help inform the generation of the annual assurance report submission.

**E12.4** The Defence Organisation's leadership formally review the effectiveness of their organisational EMS in meeting organisational objectives based on assurance activity undertaken.

**E12.5** The Defence Organisation has mechanisms in place to ensure that corrective action is taken to address Defence and statutory regulator enforcements actions.

Documents often associated with this element:

- 1LOD assurance reports
- Agenda and minutes of the relevant committee meetings
- Annual Assurance plan
- Assurance mapping and gap analysis of risk and control measures
- Audit Reports
- Command / Corporate plan
- Continual Improvement (CI) logs
- Corrective action plans and NCRs
- Defence and statutory regulator enforcement actions procedures
- Defence Organisation business plans
- Defence Organisation Operating Model
- Defence Organisation EMS
- List of enforcement actions received



**Expectation 12.1** The Defence Organisation has mechanisms in place to conduct regular risk-based 1st Line of Defence (1LOD) assurance appropriate to its scale and complexity.

<b>Unsatisfactory</b>	<b>Limited</b>	<b>Moderate</b>	<b>Substantial</b>
<ul style="list-style-type: none"> <li>The Defence Organisation does not conduct 1LOD risk-based assurance activities.</li> </ul>	<ul style="list-style-type: none"> <li>The Defence Organisation conducts 1LOD assurance activity, but this is not to a risk-based formal schedule.</li> <li>The 1LOD assurance identifies non-conformance but does not identify corrective actions.</li> </ul>	<ul style="list-style-type: none"> <li>The Defence Organisation conducts 1LOD assurance activity, using a risk-based formal schedule.</li> <li>The Defence Organisation has sufficient resources in place to conduct 1LOD assurance.</li> <li>The 1LOD assurance identifies non-conformance and corrective actions.</li> <li>The Defence Organisation does not routinely review its risk-based formal schedule and is not agile in reprioritising its assurance activity.</li> </ul>	<ul style="list-style-type: none"> <li>The Defence Organisation's 1LOD assurance activity identifies non-conformance, corrective actions and manages these through to resolution with a formal management and review process.</li> <li>The Defence Organisation uses the findings from its 1LOD assurance activity to review and update its EMS.</li> <li>The Defence Organisation routinely reviews its risk-based formal schedule and is agile in reprioritising its assurance activity in response to emerging risks.</li> </ul>

**Expectation 12.2** The Defence Organisation has mechanisms in place to enable 2LOD, 3LOD assurance and supports external assurance.

Unsatisfactory	Limited	Moderate	Substantial
<ul style="list-style-type: none"> <li>The Defence Organisation does not have mechanisms in place to enable 2LOD and 3LOD assurance or support external assurance activity.</li> </ul>	<ul style="list-style-type: none"> <li>The Defence Organisation is unable to fully support the full range of Defence 2LOD and 3LOD activities including external assurance because of resourcing and organisational constraints.</li> <li>The Defence Organisation does not understand the similarities and differences for 2LOD, 3LOD and external assurance processes, arrangements, and requirements.</li> </ul>	<ul style="list-style-type: none"> <li>The Defence Organisation can support the full range of Defence 2LOD and 3LOD activities including external assurance.</li> <li>The Defence Organisation does not consistently collate the findings from 2LOD, 3LOD and external assurance activities, or fully incorporates them into the management and review process.</li> <li>The Defence Organisation can demonstrate how it intends to reach full assurance.</li> </ul>	<ul style="list-style-type: none"> <li>The Defence Organisation proactively seeks 2LOD and 3LOD activities including external assurance.</li> <li>The Defence Organisation routinely collates the findings from 2LOD, 3LOD and external assurance activities, and fully incorporates them into the management and review process.</li> <li>The Defence Organisation can demonstrate how it intends to maintain full assurance.</li> </ul>

**Expectation 12.3** The Defence Organisation conducts an annual self-assessment against the elements of the Defence EMS and provides this to organisational leadership to identify opportunities for improvement and help inform the generation of the annual assurance report submission.

Unsatisfactory	Limited	Moderate	Substantial
<ul style="list-style-type: none"> <li>The Defence Organisation does not conduct an annual self-assessment against the elements of the Defence EMS to inform the annual assurance report.</li> </ul>	<ul style="list-style-type: none"> <li>The Defence Organisation formally conducts an annual self-assessment against the elements of the Defence EMS.</li> <li>Improvement opportunities are identified however these are not consistently implemented by leadership.</li> <li>An annual assurance report submission is produced; however, it does not provide sufficient detail in regard to the EMS.</li> </ul>	<ul style="list-style-type: none"> <li>The Defence Organisation formally conducts an annual self-assessment against the elements of the Defence EMS.</li> <li>Improvement opportunities are identified during the self-assessment and are used by leadership to enable continual improvement.</li> <li>An annual assurance report submission is produced and provides sufficient detail relating to the EMS.</li> </ul>	<ul style="list-style-type: none"> <li>The Defence Organisation formally conducts an annual self-assessment against the elements of the Defence EMS.</li> <li>Improvement opportunities are identified during the self-assessment and passed onto leadership to enable continual improvement, with a formal plan for improvement and clear actions taken in response.</li> <li>Previous annual assurance report submissions are reviewed to allow for year-on-year trending of the EMS performance.</li> </ul>

**Expectation 12.4** The Defence Organisation's leadership formally review the effectiveness of their organisational EMS in meeting Organisational objectives based on assurance activity undertaken.

Unsatisfactory	Limited	Moderate	Substantial
<ul style="list-style-type: none"> <li>• There is no evidence that leadership is evaluating the outputs of organisational assurance.</li> <li>• Leadership is not reviewing its EMS effectiveness on organisational objectives.</li> </ul>	<ul style="list-style-type: none"> <li>• There is evidence that leadership is evaluating the outputs of organisational assurance, this is however un- planned, un-scheduled or not documented.</li> <li>• Leadership reviews effectiveness of the EMS in meeting organisational objectives but is done inconsistently.</li> </ul>	<ul style="list-style-type: none"> <li>• Leadership evaluates the outputs of organisational assurance; the process is well documented and routinely undertaken.</li> <li>• Leadership regularly reviews the effectiveness of their EMS in meeting organisational objectives.</li> </ul>	<ul style="list-style-type: none"> <li>• Leadership promotes continual improvement in Environmental Management based on learning from formal reviews of assurance activity and the effectiveness of their EMS.</li> </ul>



**Expectation 12.5** The Defence Organisation has mechanisms in place to ensure that corrective action is taken to address Defence and statutory regulator enforcement actions.

Unsatisfactory	Limited	Moderate	Substantial
<ul style="list-style-type: none"> <li>The Defence Organisation does not have mechanisms in place to take corrective action to address Defence and statutory regulator enforcement actions.</li> </ul>	<ul style="list-style-type: none"> <li>The Defence Organisation has mechanisms in place to take corrective actions to address Defence and statutory regulator enforcement actions, however this is not formally documented or consistently applied.</li> <li>Actions are not complied with within the timescale set by the regulator.</li> </ul>	<ul style="list-style-type: none"> <li>The Defence Organisation has mechanisms in place to take corrective actions to address Defence and statutory regulator enforcement actions, and these are formally documented and consistently applied.</li> <li>Actions are complied with within the timescale set by the regulator.</li> </ul>	<ul style="list-style-type: none"> <li>Actions taken to comply with Defence and statutory regulator enforcement actions are shared across Defence for the benefit of organisational learning and to prevent recurrence.</li> </ul>

## Glossary

A glossary of key terms and acronyms used across the Defence EMS Framework.

ABC	Annual Budget Cycle
ASEMS	Acquisition, Safety and Environmental Management System
ALARP	As Low as Reasonably Practicable
CADMID	Concept, Assessment, Demonstration, Manufacture, In-service, and Disposal
CIDP	Command Infrastructure Delivery Plans
CI	Continual Improvement
CPD	Continuing Professional Development
DCOP	Defence Code of Practice
DED	Disapplication, Exemption, Derogation
DURALS	Defence Unified Reporting and Lessons System
EMS	Environmental Management System
HS&EP	Health, Safety and Environmental Protection
KPI	Key Performance Indicator
LfE	Learning from Experience
LOD	Line of Defence (1st, 2nd and 3rd)
MACR	Major Accident Control Regulations
OSA	Organisational Safety Assessment
OGD(s)	Other Government Department(s)
PMRS	Portfolio Management Reporting System
QP&RR	Quarterly Performance and Risk Review
RACI	Responsible, Accountable, Consulted, Informed
RIDDOR	Reporting of Injuries, Diseases & Dangerous Occurrences Regulations 2013
SLT	Senior Leadership Team
SQEP	Suitably Qualified Experienced Personnel
SRO	Senior Responsible Officer/Owner