Practical Guidelines for Environmental Audits of Tourist Accommodations in the Pacific

SPREP
Secretariat of the Pacific Regional Environment Programme

PACIFIC TOURISM ORGANISATION

ACP MEAs 3

An initiative of the Organisation of African, Caribbean and Pacific States funded by the European Union

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Acknowledgements

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The development of these guidelines benefited from SPREP's previous work in environmental assessment and management, including lessons learned from the implementation of regional EIA guidelines and coastal tourism guidelines.

Photo: SPTO

Glossary

ACP	African, Caribbean and Pacific
ADB	Asian Development Bank
FAO	Food and Agriculture Organisation of the United Nations
GHG	Greenhouse gas
ISO	International Standards Organisation
MEA	Multilateral Environmental Agreement
OACPS	Organisation of African, Caribbean and Pacific States
SPREP	Secretariat of the Pacific Regional Environment Programme
SPTO	Pacific Tourism Organisation
SDG	Sustainable Development Goals
STP	Sewage treatment plant
UNEP	United Nations Environment Programme
USD	United States Dollar

Definitions

Accommodation	Provision of at least sleeping and sanitary facilities.
Adaptive management[1]	Systematic approach for improving resource management by learning from management outcomes.
Area of influence	The area affected by a development project, which is beyond the project footprint. It may be upstream and/or downstream of the project site and include the wider catchment, watershed, coastal/ocean zone, airshed or buffer zones; an offsite resettlement zone; and areas that are culturally significant or used for livelihood activities. The area of influence is determined by a project's resource requirements and the nature and magnitude of its impacts. Area of influence may vary across different development phases of a project.
Audit	Systematic assessment of an organisation's activities, operations, and facilities to assess their environmental performance against set criteria, regulations, or standards.
Auditee	Organisation as a whole or parts thereof being audited.
Auditor	A person who conducts a performance assessment, compliance check or inspection. Depending on the audit function or type, may also be referred to as an assessor.
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.
Environment	Encompasses natural and biophysical, social (people, culture, health, heritage, amenity) and economic aspects, and the relationships between these different aspects.
Environmental assessment	A term that covers both assessment processes referred to in this document, i.e. environmental impact assessment (EIA) and strategic environmental assessment (SEA).
Environmental hazards	Can be natural (e.g. cyclone, flood, earthquake, tsunami, volcanic eruption, drought, landslide), human-induced (e.g. oil spill) or technological (e.g. infrastructure failure) in origin. They are not impacts (or disasters) in themselves but have the potential to cause them.
Environmental impact assessment (EIA)	A two-way process for identifying and managing: (1) a development's potential impacts on the environment, and (2) the potential impacts of the environment on a development, i.e. the potential impacts that may arise from environmental hazards and environmental change processes, including climate change.

[1] Sexton, W.T., A. Malk, R.C. Szaro, and N. Johnson (editors). 1999. Ecological Stewardship: A Common Reference for Ecosystem Management, Volume 3: Values, Social Dimensions, Economic Dimensions, Information Tools. Elsevier Science, Oxford, UK

Green economy or green growth	Economic development that is based on the efficient use of natural resources and energy, and which minimises greenhouse gas emissions, waste and pollutant outputs, biodiversity loss and environmental degradation.
Impact	A negative or positive change as a result of an action, activity or event. Refers to the impact of a project on the environment, as well as the impact of the environment on a project due to an environmental hazard or environmental change process. Examples of negative impacts include environmental degradation, loss of life or injury, property or infrastructure damage, and social unrest. Examples of positive impacts include environmental recovery and restoration, increased food security, property or infrastructure improvements, and increased local job opportunities.
Management systems	Set of interrelated or interacting elements of an organisation to establish policies and objectives, and processes (3.24) to achieve those objectives.
Mitigation	Measures or actions undertaken by the proponent to address the impacts identified through the EIA process. Mitigation measures should follow the impact mitigation hierarchy (defined above) and be detailed in an environmental management plan. Non-conformity: non-fulfilment of a requirement.
Multilateral environmental agreement	An environment-related treaty, convention, protocol or other binding instrument between three or more states.
Project footprint	The land and/or ocean area occupied by project buildings, facilities, infrastructure or activities.
Risk	A measure of the consequences and probability (likelihood) of an impact. Risks arise from the interaction between environmental hazards and vulnerability.
Stakeholder	Any person, organisation, institution or business who has interests in, or is affected by, a development issue or activity, including local community members and customary land/resource owners.
Sustainable tourism	Tourism that takes full account of its current and future economic, social and environmental impacts, addressing the needs of visitors, the industry, the environment and host communities.
Technical expert	Person who provides specific knowledge or expertise to the audit team.
Vulnerability	The sensitivity of a development, human community or ecosystem to damage and loss resulting from a hazardous event or disturbance.

Foreword

The Secretariat of the Pacific Regional Environment Programme (SPREP) has long championed the critical importance of environmental management and assessment in safeguarding our Pacific environment. As development pressures grow and climate change impacts intensify across our region, the need for practical tools to support environmental protection has never been more urgent.

The *Practical Guidelines for Environmental Audits of Tourist Accommodations in the Pacific* marks a significant milestone in our efforts to strengthen environmental governance in the tourism sector. These guidelines provide a practical framework for assessing and improving the environmental performance of tourism accommodations, from small family-run guesthouses to large resorts. By promoting best practices in environmental auditing, we aim to help our member countries balance economic development with environmental protection and cultural preservation. The guidelines build upon SPREP's previous work in environmental assessment and management, including the regional Environmental Impact Assessment (EIA) Guidelines, and deliver on key objectives outlined in the SPREP Strategic Plan 2017–2026. Specifically, these guidelines support Regional Goal 4 on environmental governance, aiming to strengthen national sustainable development planning and implementation systems.

Tourism is a cornerstone of many Pacific economies, supporting livelihoods and driving development across our region. However, this vital sector can place considerable pressure on our fragile island ecosystems. Through our strong partnership with the Pacific Tourism Organisation (SPTO), we are working to ensure that tourism development adheres to strong environmental standards and practices. These guidelines represent a concrete outcome of this collaboration, providing a practical framework for assessing and improving environmental performance in tourism accommodations of all sizes.

The guidelines have been specifically developed for the Pacific context, taking into account our unique environmental challenges, limited resources, and the increasing impacts of climate change. They align with key regional frameworks including the 2050 Strategy for the Blue Pacific Continent and the Pacific Sustainable Tourism Policy Framework 2030, particularly its goal for "Healthy Islands and Oceans."

SPREP gratefully acknowledges the financial support from the European Union through the ACP MEAs 3 project implemented by the UN Environment Programme that made the development of these guidelines possible. We also thank our technical partners, including SPTO, and member countries for their valuable input and feedback throughout the process.

It is my hope that these guidelines will strengthen environmental practices across the Pacific tourism sector while supporting our vision for a resilient Pacific environment. I encourage all stakeholders – government agencies, tourism operators, and environmental practitioners – to utilise these guidelines in their efforts to create a more sustainable and resilient tourism industry for our Blue Pacific.

Mr. Sefanaia Nawadra
Director General
SPREP

Message from the SPTO Chief Executive Officer

Warm Pacific Greetings!

It is a privilege to introduce the Practical Guidelines for Environmental Audits of Tourist Accommodations in the Pacific. These guidelines demonstrate the extensive regional collaboration between the tourism and environment sectors across our Pacific region. Facilitated by the Secretariat of the Pacific Regional Environment Programme (SPREP) and the Pacific Tourism Organisation, this is an important tool poised to support government agencies, particularly the environment Ministries or departments and third-party experts in their lead work as environmental auditors. National Tourism Organisations and tourism accommodation businesses can also use this resource for periodic assessments.

The primary purpose of these guidelines is to provide a comprehensive framework for assessing the environmental impacts of tourism accommodations. From small guesthouses to large resorts, the accommodation sector is a key player in the tourism industry, and its operations have significant environmental consequences if not planned and managed well. The guide therefore supports the integration of sustainable practices, strengthen environmental management practices, contribute to climate resilience, and promote the sustainable use of natural resources in accommodation businesses.

These guidelines will serve as a vital resource for auditors and assessors alike, providing clear instructions and methodologies for conducting environmental audits, identifying areas for improvement, and implementing sustainable solutions through industry support. Aligned with the Oceans and Environment thematic area of the 2050 Strategy for the Blue Pacific Continent and Goal 4 of the Pacific Sustainable Tourism Policy Framework 2030, on “Healthy Islands and Oceans,” the guide underscores the importance of preserving the region’s unique biodiversity.

I would like to express my gratitude to all stakeholders and partners who contributed to its development. I acknowledge the SPTO member countries, industry and the Board Sub-Committee for Sustainable Tourism, SPREP for their leadership, and the European Union for their invaluable support in making this initiative possible.

I encourage all stakeholders to utilise the guidelines in our collective efforts in forging a better future for our Blue Pacific through responsible tourism.

Thank you and Ofa Atu!

Christopher Roy Cocker
Chief Executive Officer
Pacific Tourism Organisation

Photo: Jonathan Irish

1. Introduction

The Pacific region, with its pristine beaches, diverse marine life, and rich cultural heritage, has long been a coveted destination for tourists from around the world. Tourism plays a pivotal role in the economies of many countries in the region, serving as a primary source of foreign exchange earnings, employment, and economic growth. According to the Pacific Tourism Organisation (SPTO)[1], the tourism sector contributed approximately 8% to the region's total GDP in 2019, welcoming 2.2 million visitors and generating nearly USD 4 billion in revenue. This is not just about numbers; it is about people. More than 90,000 individuals across the Pacific depend on tourism for their livelihoods.

However, the very attributes that make the Pacific islands attractive to visitors – their unspoiled natural environments and unique ecosystems – are also the most vulnerable to the impacts of unmanaged tourism development. The accommodation sector, a cornerstone of the tourism industry, plays a particularly significant role in this dynamic. While providing essential services to visitors and contributing substantially to local economies, accommodation facilities also have the potential to exert considerable pressure on the environment.

The environmental footprint of tourism accommodations extends across various dimensions. Water consumption in hotels and resorts often far exceeds that of local communities, putting strain on sometimes limited freshwater resources[2]. Energy use, primarily for air conditioning, lighting, and water heating, contributes to greenhouse gas emissions and often relies heavily on imported fossil fuels[3]. Waste generation, including food waste, plastics, and potentially hazardous materials, poses significant management challenges, especially on smaller islands with limited disposal facilities[4].

Moreover, the physical development of tourism accommodations can lead to land use changes, potentially disrupting local ecosystems and biodiversity. In coastal areas, which are particularly popular for tourism development, this can result in the degradation of critical habitats such as mangroves and coral reefs[5]. These ecosystems not only support unique biodiversity but also provide crucial services such as coastal protection and fisheries support, which are vital for local communities and economies.

Recognising these challenges, there has been a growing emphasis on sustainable tourism development in the Pacific region. This shift is reflected in various international, regional, and national policy frameworks. At the global level, the United Nations Sustainable Development Goals (SDGs) provide a blueprint for sustainable development, with several goals directly relevant to tourism and environmental management. The SDG 8 (Decent Work and Economic Growth), SDG 12 (Responsible Consumption and Production), SDG 13 (Climate Action), SDG 14 (Life Below Water), and SDG 15 (Life on Land) all have significant implications for the tourism accommodation sector in the Pacific.

[1] IDEEA Group, SPTO. Pacific Tourism Statistics Strategy [Internet]. OECD PARIS21; 2021.

[2] Gössling, S., Ceron, J.-P., Hall, C. M., & Peeters, P. (2012). Tourism and Water Use: Supply, Demand and Security – An International Review. *Tourism Management 33(1):1-15*.

[3] Becken, S., & Simmons, D. G. (2005, February 24). *Chapter 13. Tourism, Fossil Fuel Consumption and the Impact on the Global Climate*. De Gruyter. https://www.degruyter.com/document/doi/10.21832/9781845410056-015/html

[4] Wang, K. C. M., Lee, K. E., & Mokhtar, M. (2021). Solid Waste Management in Small Tourism Islands: An Evolutionary Governance Approach. *Sustainability*, *13*(11). https://doi.org/10.3390/su13115896

[5] Bernard, K., & Cook, S. (2015). Luxury tourism investment and flood risk: Case study on unsustainable development in Denarau island resort in Fiji. *International Journal of Disaster Risk Reduction*, *14*, 302–311. https://doi.org/10.1016/j.ijdrr.2014.09.002

Regionally, the Pacific Sustainable Tourism Policy Framework (PSTPF), developed by the Pacific Tourism Organisation, offers a comprehensive approach to sustainable tourism development. This framework emphasises the need for balanced growth that respects environmental limits, supports local communities, and preserves cultural heritage. Complementing this, the Pacific Sustainable Tourism Standard provides specific criteria and indicators for sustainable tourism operations, including accommodations.

At the national level, many Pacific island countries have incorporated sustainable tourism principles into their development strategies and environmental policies. These often include requirements for Environmental Impact Assessments (EIAs) for new tourism developments, as well as ongoing environmental management conditions for operational facilities.

The development and operation of tourist accommodations in the Pacific typically follow a process that includes initial planning and design, conducting an EIA, obtaining necessary permits and licenses, construction, and finally, the operational phase. It is during the EIA process and the issuance of operating licenses that specific environmental conditions are often formulated. These conditions, which may cover aspects such as water and energy use, waste management, and ecosystem protection, form the basis for ongoing environmental management and compliance.

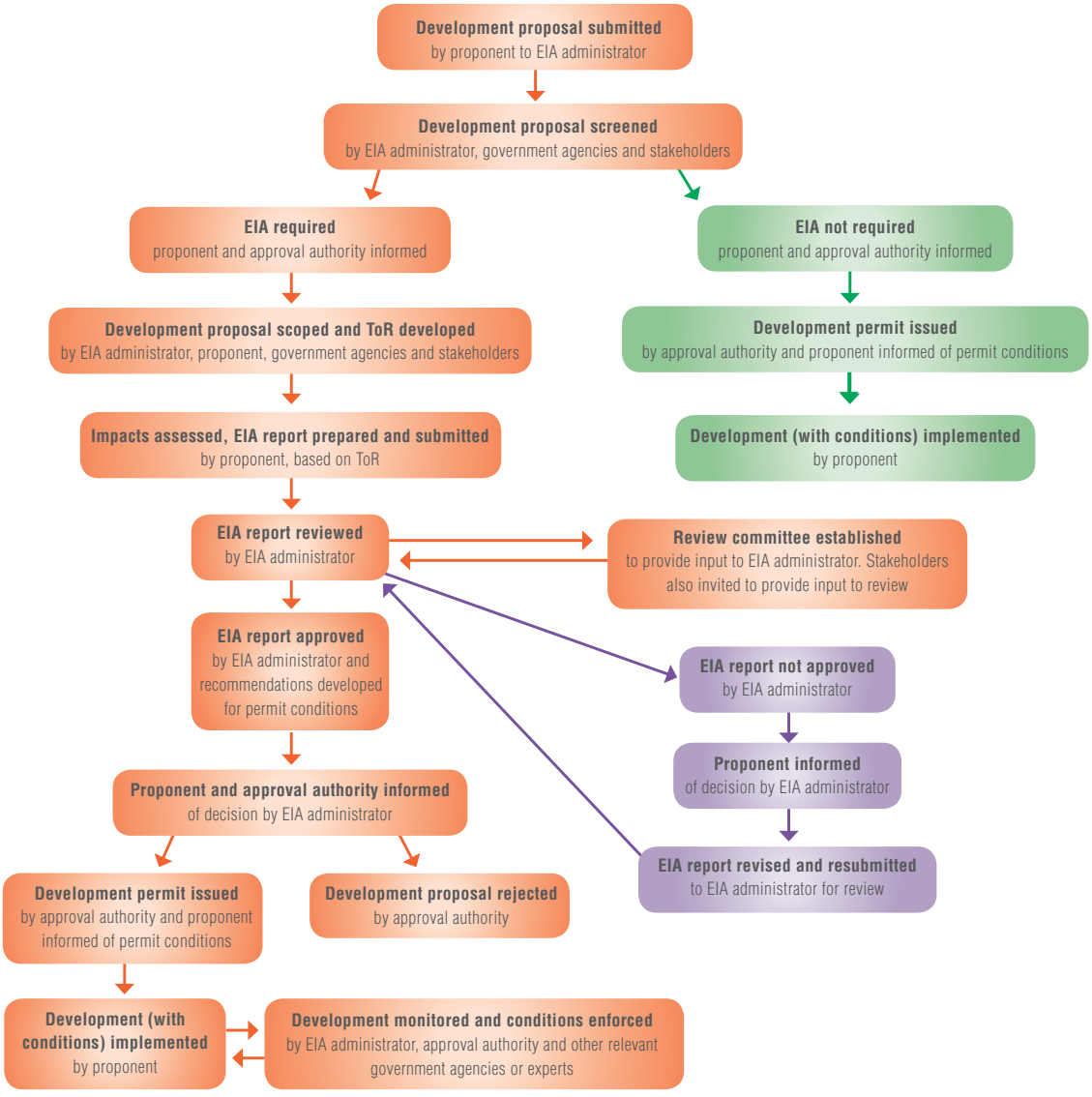

FIGURE 1. EIA process flow chart

However, the effective implementation and assessment of these environmental conditions pose significant challenges. Many Pacific Island Countries and Territories (PICTs) face constraints in terms of human resources, technical capacity, and financial means to regularly monitor and enforce environmental compliance across the accommodation sector. Environmental performance assessments (hereafter referred to as environmental audits), emerge as a crucial tool to support sustainability in the tourist accommodation sector. Environmental audits can ensure that the tourist accommodation sector operates in a manner that respects and preserves the Pacific's natural and cultural resources. In the context of these guidelines, environmental audit refers to the systematic assessment of an entity's performance and compliance with set criteria, standards or regulations.

1.1 Policy Context

Environmental planning and assessment processes have been promoted amongst member countries and territories since the early 1990s as part of a global programme for improving environmental management and supporting sustainable development. 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)[6]. This is a joint partnership between the European Union (EU), 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 and improve capacity and environmental governance.

The 'Practical Guidelines for Environmental Audits of Tourist Accommodations in the Pacific' is rooted in a comprehensive framework of regional and international policies, strategies, and standards. At the regional level, the guidelines are intended to support member countries to meet their obligations under relevant multilateral environmental agreements including the Convention for the Protection of the Natural Resources and Environment of the South Pacific (Noumea convention)[7]. They also aligned to key frameworks that shape the Pacific's approach to sustainable development:

- Secretariat of the Pacific Regional Environment Programme (SPREP) Strategic Plan 2017–2026[8]
- Pacific Tourism Organisation (SPTO) Strategic Plan 2020–2024[9]
- Pacific Sustainable Tourism Policy Framework 2021[10]
- 2050 Strategy for the Blue Pacific Continent[11]

[6] UNEP. 2023. Environmental Agreements in ACP Countries – Phase III (ACP MEAs 3). https://www.unep.org/cep/multilateral-environmental-agreements-acp-countries-phase-iii-acp-meas-3 Accessed: 15.08.2023.

[7] Convention for the Protection of the Natural Resources and Environment of the South Pacific Region 26 ILM 38 (1987). https://www.sprep.org/convention-secretariat/noumea-convention Accessed 15.08.2023.

[8] SPREP. 2023. Strategic Plan 2017–2026. https://www.sprep.org/publications/sprep-strategic-plan-2017-2026 Accessed: 15.07.2023.

[9] SPTO. 2022. Strategic Plan 2020– 2024. https://southpacificislands.travel/wp-content/uploads/2022/11/SPTO-Strategic-Plan-2020-2024-comp.pdf Accessed 10.08.2023.

[10] SPTO. 2021. Sustainable Tourism Policy Framework. https://southpacificislands.travel//wp-content/uploads/2022/08/Pacific-Sustainable-Tourism-Policy-Framework.pdf Accessed: 15.09.2023.

[11] SPREP. 2022a. 2050 Strategy for the Blue Pacific Continent. https://www.sprep.org/sites/default/files/ExecBoardMeeting/2022/Eng/WP_8_1_Att_2_PIFS-2050_Strategy_Blue_Pacific_Continent.pdf Accessed: 15.09.2023.

The SPREP Strategic Plan, through its Regional Goal 4, identifies the critical role of environmental assessment in mitigating impacts on the region's fragile ecosystems and cultures. Complementing this environmental focus, the SPTO Strategic Plan offers a vision for tourism that carefully balances economic growth with environmental and cultural sustainability. The guidelines also build upon previous regional efforts, notably:

- SPREP's 2016 guidelines for strengthening environmental impact assessment in Pacific Island Countries and Territories.[12]
- The 2018 Environmental Impact Assessment Guidelines for Coastal Tourism in the Pacific collaboratively developed between SPREP and SPTO.[13]

The guidelines align closely with the Pacific Sustainable Tourism Policy Framework, which outlines a comprehensive regional approach to sustainable tourism development. Furthermore, by supporting the long-term vision outlined in the 2050 Strategy for the Blue Pacific Continent, these guidelines are meant to support resilience and sustainability of the region in the face of global challenges.

On the international level, the guidelines resonate with several United Nations Sustainable Development Goals (SDGs), particularly:

- SDG 11: Sustainable Cities and Communities
- SDG 12: Responsible Consumption and Production
- SDG 13: Climate Action
- SDG 14: Life Below Water
- SDG 15: Life on Land

The guidelines are also built on internationally recognised best practice and standards, incorporating principles from several ISO standards including:

- ISO/TS 13811:2015: Environmental specifications for accommodation establishments
- ISO 14001:2015, ISO 14004:2016, ISO 14005:2019: Environmental management systems
- ISO 19011:2018: Guidelines for auditing management systems

Ultimately, these guidelines are designed to serve as a bridge between high-level policy objectives and on-the-ground implementation. They translate regional and international sustainability goals into practical assessment tools tailored to the unique context of the Pacific tourism sector. In doing so, they support the region in implementing their regional and international commitments, contributing to global sustainable development goals, and enhancing the environmental performance of the tourism sectors in line with international best practices.

[12] SPREP. 2016. Strengthening Environmental Impact Assessment: Guidelines for Pacific Island Countries and Territories. Secretariat for the Pacific Regional Environment Programme.

[13] SPREP. 2018. Environmental Impact Assessment: Guidelines for Coastal Tourism Development in the Pacific Island Countries and territories https://www.sprep.org/sites/default/files/documents/publications/eia-guidelines-tourism-development_0.pdf Accessed 30.05.2023

1.2 Purpose of the Guidelines

The primary purpose of these guidelines is to support Pacific Island Countries and Territories to improve environmental performance and compliance of tourist accommodations. By focusing specifically on the accommodation sector, these guidelines aim to address a critical component of the tourism industry that has significant environmental impacts. Ranging from small family-run guesthouses to large-scale resorts, the accommodation sector in the Pacific forms the backbone of the tourism infrastructure and often has the most direct and prolonged interaction with the local environment (see Table 1).

These guidelines provide a comprehensive framework for government agencies to effectively assess and support the improvement of environmental performance in tourist accommodations. They offer practical tools and approaches that can be integrated into existing regulatory frameworks, enabling officials to:

1. Conduct systematic and standardised assessments of environmental performance across different types of accommodation.
2. Identify areas for improvement in accommodation operations, from energy and water use to waste management and ecosystem protection.
3. Guide accommodation providers in implementing more sustainable practices, offering clear pathways for improvement.
4. Monitor progress towards environmental goals over time, allowing for adaptive management and continuous improvement.
5. Build capacity within government departments for effective environmental management and oversight of the accommodation sector.

By focusing on these aspects, these guidelines aim to strengthen the role of government in driving environmental improvements in the accommodation sector. They provide a bridge between policy and practice, offering concrete steps to translate environmental regulations and sustainability goals into actionable measures at the accommodation level.

TABLE 1. Benefits of the Guideline

Item	Guideline benefits
Limited technical capacity and human resources.	These guidelines provide details on the technical approach to auditing. Auditing principles such as maintaining independence and competency of an audit is included in Section 2. Section 3 provides a step-by-step methodology for auditors to follow. Audit tools such as templates of checklists and report templates are located in the appendices. Details to access independent third-party auditors are contained in Section 4.
Varying requirements for accommodation operations of different sizes.	These guidelines focus on an evidence-based approach to auditing which can be applied to tourist accommodation of different sizes.
Low incentive to invest in improved environmental performance.	Auditing can (i) identify cost savings associated with day-to-day operations and maintenance of assets and (ii) avoid reputational risk (and loss of income). These guidelines include a list of criteria in Appendix D to help tourism accommodation operators understand the types of environmental management issues.
Differences in how regulating authorities administer environmental requirements.	These guidelines include a step-by-step audit methodology and use an evidence-based approach that is suitable for differences in regulatory approaches and requirements.
Pressures on small administrating agencies required to deliver on a range of services with few resources.	These guidelines are tools designed to help auditors save time by identifying what to look for, and ready to use templates for checklists and reports. Details to access independent third-party auditors are contained in Section 4.
Lack of coordination between government agencies, legislators, and operators.	These guidelines are developed primarily for regulators – however operators are able to adapt these guidelines for internal audits. This provides a consistent approach to auditing that provides benefits (e.g. improved compliance) for stakeholders.

Photos: SPTO

1.3 Scope of the guidelines

1.3.1 Target audience

These guidelines are primarily for government officials and staff in the Pacific islands region who are responsible for assessing the environmental performance or compliance of tourist accommodations. This includes staff from environmental departments, tourism agencies, local government authorities, and public health offices. However, these guidelines may be relevant to other stakeholders including:

- Ministries and government departments involved in environmental management
- Public health authorities
- Investors and developers in the tourism sector
- Municipalities and local government authorities
- Tertiary institutions for educational and capacity building purposes

For the purpose of these guidelines, it is important to delineate the level of expertise that is required in auditing. Hence, the terms “auditor” and “assessor” are used to distinguish between different roles:

- **Auditor***:* Refers to a person who is qualified and certified to conduct a formal environmental audit. They typically have specialised training and credentials in environmental auditing.
- **Assessor**: Refers to a person who may not have the formal qualifications of an auditor but has the regulatory authority or mandate to perform auditing and/or inspection and other compliance functions. This might include government officials, environmental officers, or other authorised personnel.

These guidelines are intended to serve both auditors and assessors, providing a framework that can be adapted to different levels of expertise and authority.

Tourist accommodation providers can also use these guidelines to conduct internal or voluntary assessments of their environmental performance. The aim is to provide a practical and accessible tool that supports consistent and effective environmental audits across different roles and levels of expertise in the Pacific tourism sector.

1.3.2 Tourism accommodation

These guidelines apply to all types of tourist accommodations in the Pacific islands regardless of whether they are currently subject to specific environmental regulations. The objective is to promote sustainability across the entire accommodation sector. For countries without existing regulatory frameworks, these guidelines provide standardised criteria that can be adapted to local contexts. The accommodation types covered include but are not limited to:

- Hotels and resorts
- Motels
- Guesthouses and homestays
- Serviced apartments and Eco-lodges
- Boutique accommodations
- Bungalows (including beach and over water)
- Holiday parks
- Structures such as Beach fales and traditional accommodations (e.g. traditional house in Samoa).
- Backpacker hostels
- Liveaboards (boats offering overnight accommodation)

These may consist of single or multiple dwellings and different occupancy rates. The guidelines consider accommodations that:

- Are connected to mains power and water or operate with on-site utilities (such as water tanks, desalination plants, generators, solar power).
- Provide different services (e.g. restaurants and in-room dining, spa facilities).
- Are operated by families, small to medium enterprises or international chains or organisations.

These guidelines are intended for the operational phase of tourist accommodations and are not designed for project design and construction phases. However, they can inform the development of environmental management plans for new accommodations.

Photo: SPTO

2. Environmental Auditing

Environmental auditing, particularly in the context of tourism accommodation, can be defined as a systematic process to evaluate, report, and improve the activities and performance of an entity with the aim of safeguarding the environment. This definition encapsulates several key aspects:

1. **Systematic Process**: Environmental auditing is often methodical and structured. It involves a series of predefined steps and procedures aimed at thoroughly evaluating an organisation's environmental performance.
2. **Evaluation and Reporting**: The audit involves assessing the current environmental practices of the organisation against set environmental standards, laws, and best practices. This assessment is not just internal; it often results in a report that may be used by management, government regulators and agencies, or other external stakeholders.
3. **Measuring Impact**: The focus of the audit is on how the organisation's activities - from daily operations to strategic decisions – impact or perform with respect to the environment. This includes assessing compliance with environmental laws and regulations, resource use efficiency, waste management practices, and overall environmental footprint.
4. **Improvement**: The ultimate goal of an audit is not just to assess but to improve. Based on the findings, organisations are expected to take corrective actions to mitigate their environmental impact, enhance sustainability, and align with best practices in environmental stewardship.

The concept of environmental audit has evolved significantly over the past few decades. Developed in the late 1970s and becoming a widely adopted industry practice by the late 1980s, it originated as a tool applied by multinational organisations to monitor compliance with laws and regulations and corporate policy. However, it has since expanded to encompass a more holistic view of environmental sustainability. This evolution reflects growing awareness of the interconnectedness of environmental systems and the need for proactive management approaches.

In the Pacific islands, environmental auditing takes the form of environmental performance assessments to address potential impacts of the activities on environmental, social, economic, health and other factors.

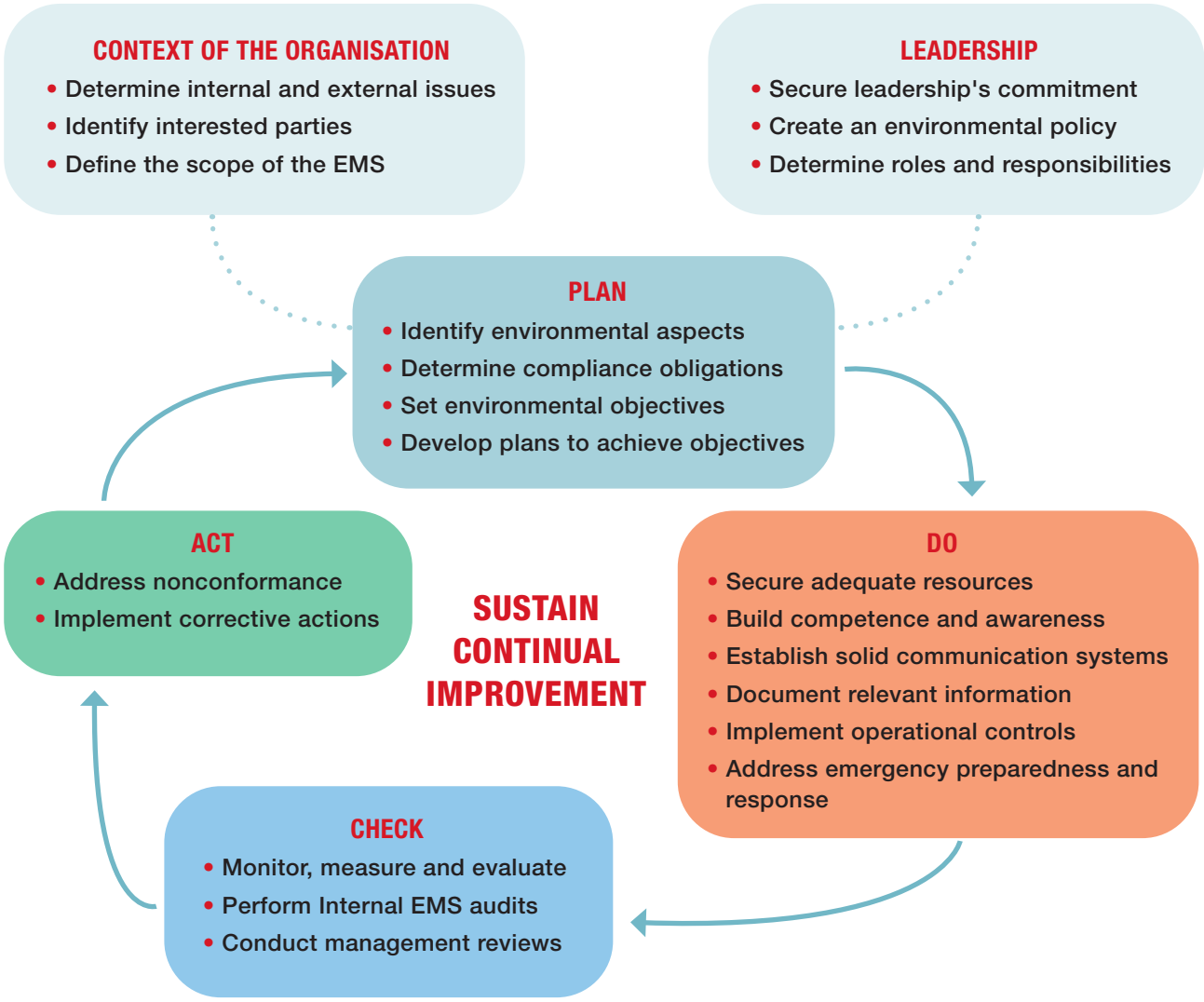

FIGURE 2. Cyclical nature of environmental auditing

2.1 Why Audit Environmental Performance and Compliance of Tourist Accommodations

Auditing of tourist accommodations from an environmental and social perspective is crucial for sustainability as it allows accommodation providers to assess and improve their performance. This process can assist to identify negative environmental impacts and evaluates opportunities for change, ensuring the long-term viability and sustainability of natural resources. It plays a crucial role in actions taken by auditors and assessors against organisations where activities have or may result in environmental and social harm, ensuring that tourism developments are not only compliant but also environmentally responsible. There are a number of broad outcomes that can be directly or indirectly achieved through well conducted audits:

2.1.2 Environmental Protection

Regular assessments can help identify and mitigate potential negative impacts on fragile island ecosystems and local communities. For example, a study by Morrison (2013) found that unmanaged tourism development in coastal areas of Fiji led to significant coral reef degradation. Through systematic assessments and audits, accommodations can recognise their impacts on these ecosystems and take steps to minimise harm thereby improving environmental outcomes.

2.2.2 Resource Management

Many Pacific islands face resource scarcity, particularly in terms of freshwater and energy. The Asian Development Bank in 2020 reported that 45% of Pacific island countries face water stress. Environmental audits and assessments can help accommodations track and optimise their use of these limited resources. For instance, monitoring water consumption can lead to the implementation of water-saving measures, crucial in parts of the region where freshwater is scarce.

2.2.3 Climate Change Resilience

The Intergovernmental Panel on Climate Change (IPCC 2022) identifies small island developing states as particularly vulnerable to climate change impacts. Environmental assessments contribute to climate change mitigation and adaptation efforts by evaluating practices related to energy use, carbon emissions, and disaster preparedness. This is particularly relevant for coastal accommodations that may face risks from sea-level rise, increased storm intensity, droughts or other slow onset events.

2.2.4 Economic Benefits

Improved environmental practices often lead to cost savings through increased efficiency and reduced resource consumption. A study by Becken found that environmental management practices in Pacific island resorts led to average cost savings of 10-25% through reduced resource consumption. These economic benefits can be significant for both providers and local communities, potentially leading to increased employment opportunities and economic diversification.

2.2.5 Stakeholder Confidence

Demonstrating strong environmental performance through assessments can boost confidence among guests, investors, and local communities. Research by Pratt and Harrison showed that tourists to the Pacific increasingly value environmental sustainability in their accommodation choices. Regular assessments and transparent reporting on environmental performance can therefore be a valuable marketing tool. This includes not only guests and investors but also local communities who are more likely to support tourism developments that demonstrate respect for the environment and local culture.

2.2.6 Compliance and Risk Management

Environmental regulations are becoming increasingly stringent worldwide, including in the Pacific islands. Regular assessments ensure compliance with these evolving environmental regulations, reducing legal and reputational risks for accommodations. This includes compliance with laws protecting cultural heritage and indigenous rights.

2.2.7 Preservation of Natural and Cultural Tourism Assets

The natural beauty of the Pacific islands is a primary draw for tourists. By helping to maintain the environmental integrity of destinations, assessments contribute to the long-term viability of the tourism industry. This aligns with the concept of sustainable tourism, which aims to minimise negative impacts while maximising benefits to local communities and environments. Audits can evaluate how well accommodations integrate and promote local culture, helping to preserve traditions and provide authentic experiences for visitors. This might include:

- Use of traditional architecture and design elements
- Offering cultural activities and experiences
- Supporting local artisans and cultural practitioners
- Ensuring respect for sacred sites and cultural practices

2.2.8 Continuous Improvement

Regular environmental and socio-cultural assessments provide a basis for ongoing performance enhancement. By establishing baseline performance and tracking progress over time, accommodations can set meaningful targets for improvement across all aspects of sustainability and measure their success in achieving these goals.

Photo: SPTO

2.2 Criteria for Environment Audits

Environmental audit criteria form the basis of a structured framework for evaluating the performance of tourism accommodations and are closely linked and typically informed by the objectives and scope of the audit. In the Pacific island context, these criteria may be drawn from international standards, regional guidelines, and national requirements, creating a comprehensive framework that is both globally relevant and locally appropriate.

The criteria must address the unique environmental challenges faced by Pacific islands, including limited resources, vulnerable ecosystems, and climate change impacts. They should also respect and incorporate traditional environmental stewardship practices where appropriate, recognising the cultural dimension of sustainability in the Pacific. On the other hand, 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 the requirements or conditions of a permit, a regulatory standard or guideline (e.g. water quality, waste and sustainability thresholds and targets) or an environmental management system. The criteria used for a compliance audit is typically derived from these requirements with the aim of improving compliance and environmental management.

Figure 3 shows the relationship between the EIA process and environmental performance audits – for the purpose of these guidelines, the focus on auditing is to monitor performance, compliance and the effectiveness of mitigation measures and develop recommendations for continual improvement.

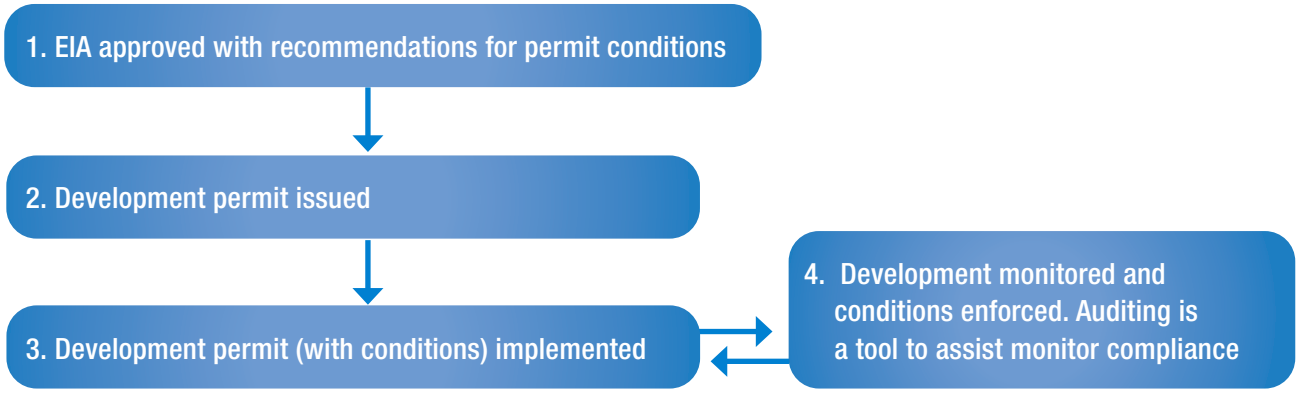

FIGURE 3. EIA process and auditing

A cyclical process of adaptive management (or continual improvement) is important in the life cycle of a development (from design to operational) and helps to show how effective mitigation measures are (developed during the EIA stage) and highlights issues that may not have been previously identified. Auditing is a tool that supports this process as it provides an opportunity to review and implement changes that result in improved compliance and environmental outcomes.

Given the diverse nature of Pacific island tourism accommodations - from small, family-run guesthouses to large resorts - these criteria need to be adaptable and scalable. They should be applicable to different types and sizes of accommodations while remaining practical and measurable.

The following sections detail specific criteria from international, regional, and national sources. When developing environmental performance assessment frameworks, it is crucial to integrate elements from each of these levels to ensure a holistic approach that meets global standards while addressing the unique requirements of the Pacific island context.

2.2.1 International Best Practices

1. Global Sustainable Tourism Council (GSTC) Criteria:

The Global Sustainable Tourism Council (GSTC) Criteria were created to provide a common understanding throughout the world of "sustainable tourism" and are the minimum that any tourism business should aspire to reach. They are organised around four main themes:

- effective sustainability planning,
- maximising social and economic benefits for the local community,
- enhancing cultural heritage, and
- reducing negative impacts to the environment.

They have applicability to the entire tourism industry. These criteria are particularly relevant for Pacific accommodations as they address critical issues such as planning, resource conservation, socio-economic impacts and ecosystem protection.

2. ISO 14001:2015 Environmental Management Systems

This international standard provides a framework for effective environmental management, applicable to accommodations of all sizes. Key elements include:

- **Environmental policy development**: Audits should assess whether the accommodation has a clear, written environmental policy that guides its operations and decision-making.
- **Planning and implementation of environmental measures:** This involves evaluating how the accommodation identifies its environmental impacts, sets objectives for improvement, and implements programs to achieve these objectives.
- **Monitoring and corrective action**: Audits should assess the accommodation's systems for regularly monitoring its environmental performance and addressing any issues that arise.
- **Management review and continual improvement**: This involves evaluating how the accommodation's leadership reviews and updates its environmental management approach over time. While full ISO 14001 certification may not be feasible for all Pacific accommodations, the standard's principles can inform assessment criteria and management practices.

2.2.2 Regional Best Practices

Regional standards reflect the unique environmental and cultural context of the Pacific:

1. Pacific Sustainable Tourism Policy Framework (PSTPF):

As previously mentioned, the PSTPF, developed by the SPTO in 2019, outlines key principles for sustainable tourism in the region, including:

- Environmental sustainability
- Climate change resilience
- Cultural preservation
- Community benefit

Assessment criteria derived from this framework ensure that environmental performance is evaluated in the context of broader sustainability goals specific to the Pacific region.

2. Pacific Sustainable Tourism Standard (PSTS)

The PSTS provides specific criteria for sustainable tourism operations in the Pacific, including:

- Protection of marine and terrestrial ecosystems
- Sustainable use of local resources
- Preservation of cultural heritage
- Community engagement and benefit

These criteria are particularly relevant as they are tailored to the Pacific context and reflect regional priorities.

3. SPREP Environmental Guidelines and Standards

SPREP offers several regional environmental guidelines and standards on thematic areas relating to Climate Change, Biodiversity and Ecosystem Protection, Waste and Pollution Control, and Environmental Planning, Monitoring and reporting. These guidelines provide specific, regionally-appropriate criteria for assessing impacts on biodiversity, coastal environments, local communities and managing waste – all critical issues for many Pacific island accommodations.

2.2.3 National or Development Specific Requirements

National requirements vary across Pacific island countries but typically include:

1. Environmental Impact Assessment (EIA) Approvals

Many Pacific nations require EIAs for new tourism developments. For example, Fiji's Environment Management Act 2005 mandates EIAs for all new tourism developments over a certain size. EIA approvals are often accompanied by a set of conditions which the development must comply with. Assessment criteria often stem from conditions set in these EIA approvals.

2. Development Permits

These may include specific environmental conditions that accommodations must meet. For instance, Vanuatu's Physical Planning Act [Cap 193] sets requirements for coastal developments, including setback distances from the shoreline and restrictions on vegetation clearing. All development in the foreshore in Vanuatu requires a permit under Foreshore Development Act 1976. Checking to ensure such conditions are met is an essential aspect of the audit criteria.

4. National Environmental Standards

Many Pacific island nations have established standards for water quality, air quality, and noise levels that apply to tourism accommodations. These standards set specific environmental quality standards relevant for environmental performance and compliance and are often regulated and monitored for compliance.

In developing audit criteria for a specific accommodation, it is important to integrate relevant elements from each of these sources – international, regional, and national. This ensures a comprehensive approach that meets global standards while addressing national and local environmental challenges and regulatory requirements.

The audit criteria should be adaptable to accommodate the diverse range of tourism accommodations in the Pacific, from small family-run guesthouses to large resorts. They should also be practical and measurable, allowing for consistent assessment and comparison over time.

2.3 Who can conduct an Environment Audit?

Selecting the right person/team is crucial for an effective environmental audit. The type and scope of the audit will often inform the ideal requirements for who to conduct the audit. Large scale organisations/ facilities with complex operations and environmental issues should ideally opt for auditors who have significant experience and expertise that match their operational needs. These auditors should be able to provide direction for compliance with environmental legal requirements. It is important for organisations to review the auditors' resumes to assess their relevant auditing and industry sector experience.

While environmental audits in the Pacific region are often regulatory driven and conducted by government officials, audits can be conducted by a variety of individuals and organisations, depending on the context, resources available, and specific requirements. It is important to recognise that the approach may vary across different countries and types of accommodations.

2.3.1 Government Officials

These officials may be required to conduct assessments as part of their regulatory duties or in support of sustainable tourism initiatives. These include:

- Environmental department staff
- Tourism ministry personnel
- Local government authorities
- Public health inspectors

2.3.2 National Tourism Organisation (NTO) Representatives

NTO staff often play a crucial role in assessing environmental performance or compliance, especially in countries where dedicated environmental inspectors are limited. They may work in conjunction with other government agencies to conduct comprehensive assessments.

2.3.3 Internal Staff

For larger accommodations or those part of international chains, internal staff may be equipped or trained to conduct self-assessments. This could include:

- Sustainability managers
- Facility managers
- General managers with environmental training

2.3.4 Third-Party Auditors or Assessors

When resources allow, or for more comprehensive assessments, third-party professionals may be engaged to conduct environmental audits. These may include:

- Environmental consultants
- Certified auditors (though full audits may not be necessary or feasible for all accommodations)
- Representatives from sustainable tourism certification bodies

2.3.5 Collaborative Approaches

In many Pacific island countries, a collaborative approach is often most effective and practical:

- Joint assessments by tourism and environment department staff
- Partnerships between government officials and NGO representatives
- Collaboration between accommodation staff and local environmental experts

The choice of who conducts the assessment may also depend on factors such as:

- **Size and type of the accommodation**: Larger resorts might require more comprehensive assessments, while smaller guesthouses might suit simpler approaches.
- **National regulations and practices**: Some Pacific island countries and territories have specific requirements about who can conduct official environmental audits (e.g. environmental officers, tourism officers and other mandated by law)
- **Available resources and expertise**: The availability of trained assessors can vary significantly across different Pacific nations.
- **Specific focus of the assessment**: Regulatory compliance checks might be conducted by government officials, while voluntary improvement initiatives might involve a broader range of assessors.

It is important to note that while comprehensive audits by certified professionals can provide detailed insights, they may not be feasible or necessary for all accommodations. The key is to ensure that whoever conducts the assessment has sufficient knowledge of good environmental management principles and the national/local context in which the operation exists.

It is good practice for accommodation providers to consult with their environment agency, National Tourism Organisation (NTO) or relevant government departments to determine the most appropriate approach for their specific situation.

2.4 Principles for Environmental Audits

For an audit regime to be considered appropriate and well executed, it should be guided by key principles to ensure their effectiveness, fairness, and reliability. These principles are applicable whether the assessment is conducted by a single person or a team and are relevant for all types of tourism accommodations in the Pacific. There are seven general principles to creating and carrying out a transparent, ethical and reliable audit (as identified by ISO 14001). Figure 4 illustrates these principles to maintain impartial professional judgements during the audit process.

FIGURE 4. Seven principles of auditing

2.4.1 Independence and Objectivity

Auditors are to be independent wherever possible and maintain objectivity. This may be difficult in a small organisation where staff may have multiple roles, including governance and operational levels.

However, several strategies can help maintain objectivity:

- Foster a culture of transparency and open communication within the organisation.
- Clearly define the roles, responsibilities, scope, objectives, and timeline of the assessment before it begins.
- Use an evidence-based approach, verifying conclusions through systematic processes.
- Document any differences in professional opinions that arise during the assessment.
- Consider engaging a third-party assessor if internal objectivity cannot be maintained.

2.4.2 Competency

Effective environmental performance assessments require a diverse set of skills and knowledge. While formal auditing qualifications may not be always necessary, auditors or assessors should possess or develop a range of competencies:

1. **A background or understanding of environmental management principles**: This includes knowledge of key environmental issues such as energy efficiency, water conservation, waste management, and biodiversity protection. In the Pacific context, it is particularly important to understand how these issues manifest in island environments. For example, knowledge about the impacts of coral bleaching or the challenges of waste management on small islands would be valuable.
2. **Familiarity with Regulations and Standards**: Auditors and Assessors should have a working knowledge of relevant local and national environmental regulations. This might involve understanding laws about protected species, regulations on wastewater discharge, or policies on coastal development. This includes:
    - **Local and national environmental laws:** Understanding regulations on issues like protected areas, endangered species, water quality standards, and development restrictions in coastal zones.
    - **Tourism-specific regulations:** Familiarity with any environmental requirements specifically targeting the tourism industry, such as environmental impact assessment requirements for new developments.
    - **International standards:** Some knowledge of globally recognised standards like those from the Global Sustainable Tourism Council (GSTC) or ISO environmental management standards, and how these can be adapted to the Pacific context.
    - **Traditional governance systems**: In many Pacific islands, traditional laws and customs play a significant role in environmental management. Assessors should be aware of these systems and how they interact with formal regulations.
3. **Assessment methods and processes:** An assessor should understand basic monitoring, assessment and reporting techniques. This includes knowing how to conduct interviews, review documents, and perform site inspections. They should also be able to analyse data and draw meaningful conclusions from their observations.
4. **Continuous learning**: Given the evolving nature of environmental management, an assessor should embrace ongoing learning:
    - Staying updated on new environmental technologies and practices relevant to the tourism industry.
    - Keeping abreast of changes in environmental regulations and policies in Pacific island nations.
    - Participating in professional development opportunities, such as workshops, online courses, or peer learning networks focused on sustainable tourism in the Pacific.

Competency is required to understand requirements for resource planning and management regarding budget and finance considerations (e.g. travel disbursements), estimate time on site, availability of technical specialist (if required), technology required, details on security, potential documentation required for review and an understanding of the site and activities.

2.5 When to Conduct Environment Audits

The timing and frequency of environmental audits are critical to their effectiveness. Here are key considerations for when to conduct environmental audits:

1. **Regular Intervals**: Conducting audits at regular intervals, such as annually, ensures ongoing compliance and performance monitoring. This regularity helps in identifying areas for improvement and assessing the impact of any changes made over time. This frequency allows enough time for implementing improvements between assessments while ensuring that environmental performance remains a constant priority. However, the appropriate interval may vary depending on the size and complexity of the accommodation:
   - Larger resorts or those with more complex operations might benefit from more frequent assessments, possibly semi-annually.
   - Smaller, simpler operations might find biennial (every two years) assessments sufficient.
2. **Following Regulatory Changes**: When new environmental or tourism regulations are introduced or existing ones are significantly modified, accommodations should conduct assessments to ensure compliance. This helps ensure that the organisation's operations remain compliant with new standards and legal requirements.
3. **After Significant Operational Changes**: Audits should be conducted whenever there are major changes to the accommodation's operations that could impact its environmental performance. These might include:
   - Expansion or renovation of facilities
   - Introduction of new services or activities (e.g. adding a spa or water sports centre)
   - Changes in key operational systems (e.g. installing a new wastewater treatment plant)
   - Significant changes in occupancy patterns or guest demographics
4. **Following environmental incidents**: If an environmental incident occurs (e.g. a chemical spill, damage to nearby coral reefs), a targeted audit can inform mitigation and management options. This helps to:
   - Understand the full impact of the incident
   - Evaluate the effectiveness of the response
   - Identify measures to prevent similar incidents in the future
5. **Before peak seasons**: For accommodations with distinct high and low seasons, conducting assessments before the peak season can be beneficial. This allows for:
   - Identifying and addressing potential issues before the period of highest environmental impact.
   - Ensuring staff are well-prepared for implementing environmental best practices during busy periods.

6. **As part of continuous improvement initiatives**: Some accommodations might choose to conduct more frequent, focused assessments on specific aspects of their environmental performance. For example:
   - Monthly energy consumption reviews
   - Quarterly waste management assessments
   - Seasonal water use evaluations (especially important in drought-prone areas)
7. **In preparation for certification**: If an accommodation is planning to apply for an environmental or sustainability certification (e.g. EarthCheck, Green Globe), a comprehensive assessment should be conducted well in advance. This helps identify areas for improvement before the formal certification audit.
8. **Climate or other environment-related considerations**: Given the vulnerability of many Pacific islands to climate change and other environmental impacts, assessments might be timed to address specific climate-related concerns:
   - Before and after cyclone seasons to assess preparedness and impacts
   - During drought periods to evaluate water conservation measures
   - In response to observed changes in local ecosystems (e.g. coral bleaching events)

Photo: Jonathan Irish

Photo: SPTO

3. Implementing an Environment Audit

Building on the principles and framework established in the previous sections, this chapter focuses on the practical implementation of environmental audits in Pacific island tourism accommodations. It provides specific guidance on how to conduct the audit process, ensuring that the unique environmental, cultural, and economic contexts of Pacific islands are fully considered.

3.1 What does an Environmental Audit Involve?

3.1.1 Reviewing environmental management systems (EMS)

Audits examine the presence, absence, and effectiveness of environmental management systems (EMS) within the accommodation. This may be a formal EMS or other documented procedures, guidelines commitments and/or processes to safeguard the environment. This includes:

- Evaluating environmental policies and procedures
- Checking implementation of environmental guidelines
- Assessing staff training programmes on environmental practices
- Reviewing monitoring systems for key environmental indicators.

3.1.2 Compliance check

A crucial aspect of any environmental audit is verifying compliance with various regulations and standards. This includes checking adherence to local and national environmental regulations, which may vary significantly across different Pacific Island Countries and Territories. Auditors also assess compliance with conditions stipulated in environmental permits or licenses specific to the accommodation. Assessments verify compliance with:

- Local and national environmental regulations
- Conditions stipulated in environmental permits or licenses
- Relevant international standards (e.g. those from the Global Sustainable Tourism Council)
- Traditional or customary environmental management practices, where applicable.

3.1.3 Evaluation of key environmental areas

A good audit assessment should also focus on critical aspects of environmental management of an organisation or operation, including:

a. **Energy management**: Auditors review energy consumption patterns, looking for trends and anomalies. They assess energy efficiency measures implemented by the accommodation, such as the use of energy-efficient appliances or smart building management systems. The evaluation also includes an examination of renewable energy sources used by the property, if any, and explores potential opportunities for increasing reliance on sustainable energy.

b. **Water conservation and management**: This involves a thorough examination of water usage and conservation practices. Auditors assess the effectiveness of water-saving fixtures and appliances, as well as guest education programmes on water conservation. Wastewater treatment and management systems are scrutinised to ensure they meet required standards and do not pose a risk to local ecosystems. Measures to protect local water sources, particularly important in island environments, are also evaluated.

c. **Waste management**: The audit reviews waste reduction, reuse, and recycling practices implemented by the accommodation. This includes assessing the effectiveness of waste segregation systems, examining composting programmes for organic waste, and evaluating partnerships with local recycling initiatives. Proper disposal methods for different types of waste are scrutinised, with particular attention paid to the management of hazardous materials, which can be especially challenging in island environments with limited disposal options.

d. **Biodiversity and ecosystem protection**: Given the rich biodiversity of many Pacific islands, this aspect of the audit is crucial. Auditors assess the accommodation's impact on local ecosystems, such as coral reefs or mangrove forests. They review measures in place to protect local flora and fauna, which might include policies on wildlife interaction or habitat restoration projects. Guest education programmes on the local environment are also evaluated for their effectiveness in promoting responsible behaviour among visitors.

e. **Climate change mitigation and adaptation**: With Pacific islands being particularly vulnerable to climate change impacts, this area receives special attention. Auditors assess the accommodation's efforts to reduce greenhouse gas emissions, which might include energy efficiency initiatives or carbon offset programmes. Climate change adaptation measures are also reviewed, such as building designs that account for sea-level rise or storm protection measures.

3.1.4 Stakeholder engagement

An effective environmental audit involves engagement with various stakeholders to gain a comprehensive understanding of the accommodation's environmental performance and its impacts on the local community. This includes conducting interviews with staff at different levels of the organisation to assess their understanding and implementation of environmental policies. Consultations with local community members or leaders are crucial, especially in the Pacific context where tourism activities can significantly impact local resources and ways of life. Engaging with relevant local environmental organisations can provide valuable insights into regional environmental challenges and best practices.

3.1.5 Site inspections

Physical inspections of the property are a crucial part of the audit process. This involves walking through guest areas, back-of-house operations, and surrounding grounds to directly observe environmental practices in action. Auditors look for visible environmental issues, such as improper waste storage or water leaks, as well as good practices that could be highlighted or expanded. These inspections provide an opportunity to verify that policies and procedures documented on paper are being implemented effectively in practice.

3.1.6 Data collection and analysis

Gathering and analysing various types of data is essential for an objective assessment of environmental performance. This includes collecting quantitative data such as energy and water consumption figures, waste generation rates, and recycling percentages. Qualitative information is also important, such as staff awareness of environmental policies or guest feedback on sustainability initiatives. Auditors analyse trends and patterns in this data over time, correlating changes with implemented initiatives or external factors to gain a comprehensive understanding of the accommodation's environmental performance trajectory.

3.1.7 Audit Approach

The approach to conducting an audit is strongly linked to the success of the audit regime. An ideal approach to conducting audits should be:

- **Collaborative**: Working with accommodation staff, owners and relevant stakeholders to understand challenges and identify solutions.
- **Evidence-Based**: Relying on concrete data and observations rather than assumptions.
- **Context-Sensitive**: Considering the unique environmental, economic, and cultural context of each Pacific island country and territory.
- **Solution-Oriented**: Focusing not just on identifying problems, but on finding practical, achievable solutions.
- **Capacity-Building**: Using the audit process as an opportunity to educate and empower accommodation staff, enhancing their ability to manage environmental issues effectively on an ongoing basis.

3.1.8 Outcomes of an environmental audit

The outcome of an environmental audit assessment should typically result in:

a. A comprehensive report detailing findings, compliance status, and areas for improvement. This report provides a clear picture of the accommodation's current environmental performance and identifies both strengths and weaknesses.

b. Practical recommendations and proposed corrective actions to ensure effective environmental compliance and performance. These recommendations are tailored to the specific context of the accommodation and prioritised based on their potential impact and feasibility of implementation.

c. Baseline and benchmarking data to compare performance against similar properties or industry standards. This data also serves as a reference point for monitoring changes and improvements over time, allowing the accommodation to track its progress in environmental management.

3.2 Steps in Conducting an Environmental Audit

The audit programme is categorised into three stages and is presented in Figure 5. These stages are summarised as:

1. **Pre-audit actions** – this is the establishment of the audit programme to be implemented described in Table 3.
2. **Implementing the audit** – this is the implementation of the audit programme and involves planning and implementation of audit activities as described in Table 4.
3. **Post audit actions** – this is the review and implementation of recommendations described in Table 5.

There is a requirement to monitor audit performance throughout the programme to continually improve audit processes, as shown in Figure 5.

A conceptual case study is used to illustrate the steps of the audit methodology identified in this section.

This case study will be used in each step of the audit methodology with cross references to relevant audit templates as applicable.

Refer to details in Appendix A.

Photo: SPTO

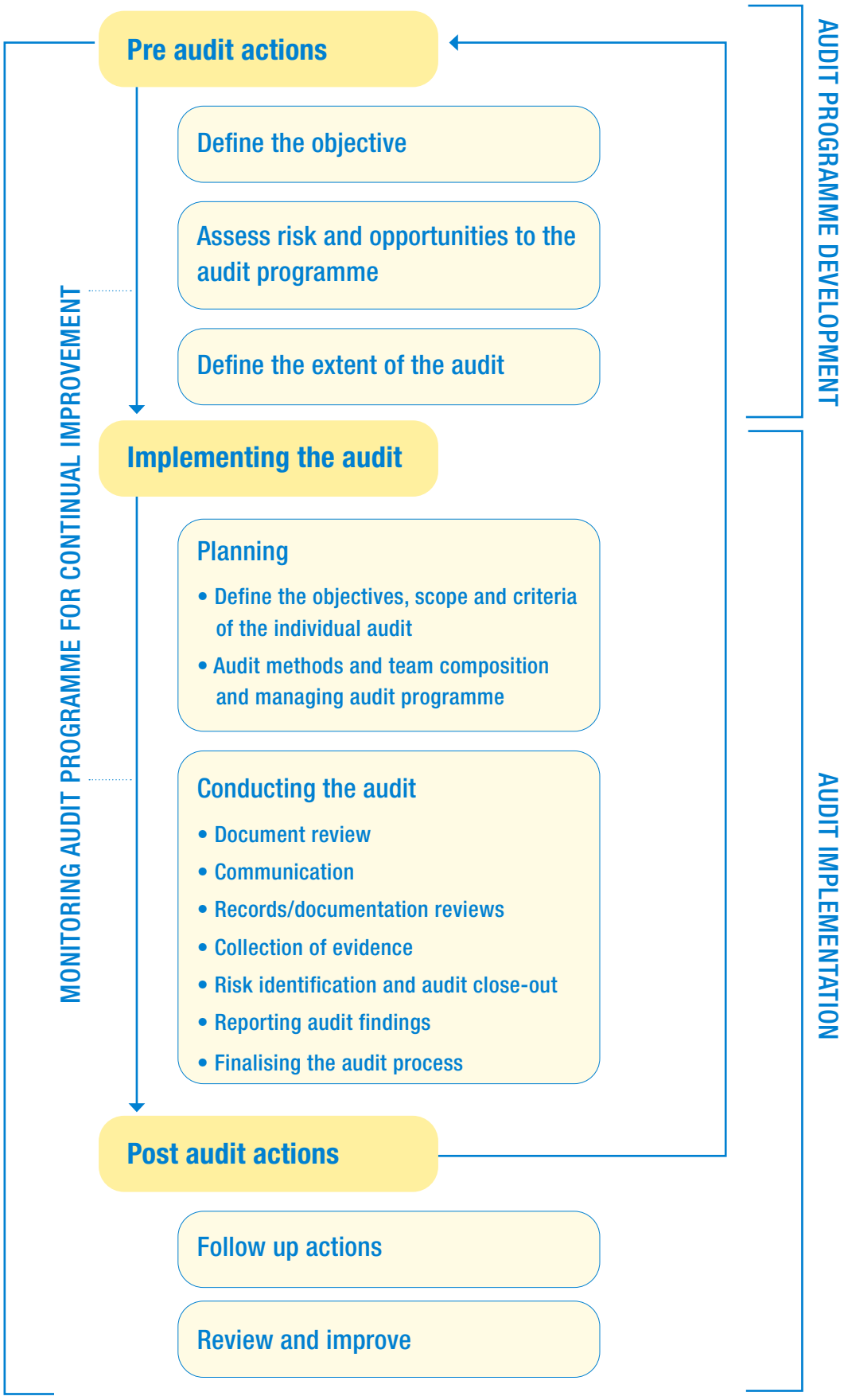

FIGURE 5. Flow chart of audit process based on ISO 19011: 2018

TABLE 2. Pre audit actions

AUDIT STEPS • Pre audit	CASE STUDY • Beachside Bungalow Guest House
Define the objective of the audit programme	
▪ The audit objective(s) must be agreed to with the audit client to plan the programme. ▪ The objective(s) is the goal of the audit programme. ▪ Aligns with requirements of the audit client/relevant stakeholders. ▪ Considers management systems relevant to environmental management. ▪ Results of previous audit reports, corrective actions and recommendations. ▪ Requirement to evaluate external providers/consultants. ▪ Confirm the objective of the audit programme with the audit client.	Examples of objectives for Beachside Bungalow Guest House: ▪ The audit is to assess how well the business complies with its environmental license/permit conditions. ▪ Aligns with the requirements of the Regulator as the relevant stakeholder. ▪ Assesses the conformance with regulatory requirements such as standards and guidelines. ▪ Assess the capability for the auditee to assess risks/ opportunities and develop/implement risk mitigation measures. ▪ Identify improvement opportunities such as development of standard operating procedures. ▪ Assess the alignment of the management systems with the strategic direction of the organisation. ▪ Assess compliance with previous audits, corrective actions and recommendations.
Assess risks and opportunities to the audit programme	
Risks and opportunities may impact the ability to achieve the audit objective. These are required to be identified in the early stages so that the auditor can identify mitigation measures to help achieve the audit objective. The purpose of identifying risk is to identify factors that may prevent achievement of audit objectives – this may be associated with: ▪ planning (e.g. failure to identify locations of the audits); ▪ resources (e.g. allowing insufficient time); ▪ audit team (e.g. insufficient competency); ▪ communication (e.g. communication protocols not established); ▪ implementation and control of documentation (e.g. risk of security/ privacy breach); ▪ key personnel (e.g. interviewees not available).	Examples of risks for Beachside Bungalow Guest House: ▪ Unclear audit objective(s). ▪ Unauthorised access on customary land in proximity to the property. ▪ Lack of financial resources to undertake the audit e.g. limited travel disbursements. ▪ Sea turtle nesting periods means that beach grooming activities cannot occur during these periods which means that inspections of these works cannot be undertaken for the audit. ▪ Lack of and unstable internet/network coverage e.g. may impact collection of the audit data records. ▪ Compromised safety e.g. in proximity to septic trenches for inspection. ▪ Language barriers e.g. auditor and interviewees may not speak the same language. ▪ Social conflicts may prevent access to the site, such as associated road closures. ▪ Time zone differences where interviews may be undertaken remotely by auditors in a time zone different to the business. ▪ Key auditee personnel are unavailable for interviews to provide evidence for auditor to make an informed assessment.

AUDIT STEPS • Pre audit	CASE STUDY • Beachside Bungalow Guest House
Assess risks and opportunities to the audit programme *cont.*	
The purpose of identifying opportunities is to improve the likelihood of achieving audit objectives – factors such as: ▪ key personnel (e.g. plan interviews for when interviewees are available); ▪ audit team (e.g. competence is compatible for the audit); ▪ site work (e.g. multiple audits undertaken in a single visit minimising travel time and associated costs). Depending on the complexity of the audit, a risk matrix tool may assist to prioritise risks to the audit programme based on the likelihood and consequence of the event occurring.	Examples of opportunities: ▪ Audit timeframes align with availability of key personnel such as operator of higher risk activities e.g. hazardous goods and chemical storage on the site. ▪ Use of alternative technology (such as drones (if permitted by legislation)) to collect aerial imagery of wastewater collection points relevant to the permit. ▪ Organised and documented management systems and governance processes. ▪ Sites are safe and easily accessible. ▪ A language translator is available in the community. ▪ Comprehensive invoices are available to review electricity use to assess sustainability policies.
Extent of audit	

▪ Identifying the extent of the audit helps to determine the auditing approach and design.
▪ Factors to be considered to confirm the extent of an audit include:
  ▪ the type and maturity of management systems.
  ▪ the number of activities and their level of complexity (e.g. single audit may be required owing to the small size of a project or multiple audits may be required due to the complexity of the project (e.g. various sites).
  ▪ stakeholder interests.
  ▪ previous audit results.
  ▪ locations required to be audited.
  ▪ language.
  ▪ cultural issues.
  ▪ internal structures such as communication and information security.
  ▪ the processes associated with implementation of management systems and procedures.
	▪ The audit for Beachside Bungalow Guest House is considered a small project and hence a single audit only is required – this is because:
	  ▪ it is only one site.
	  ▪ the compliance audit is for one licenced activity i.e. wastewater.
	  ▪ there is no previous evidence of a non-conformance.
	▪ The following factors may increase the extent of the audit for Beachside Bungalow Guest House if:
	  ▪ Previous audit finding identified non-conformances and contained recommendations.
	  ▪ The requirement for additional regulated activities to occur on the site.
	  ▪ New activities subject to guidelines e.g. increase in volume of hazardous goods.
	  ▪ Change of the audit objective.
	  ▪ Regulatory action.

Resources	
APPENDIX B Audit planning checklist	

TABLE 3. Implementing the audit programme

AUDIT STEPS • Implementing the audit programme	CASE STUDY • Beachside Bungalow Guest House
Planning	
Define the objectives, scope and criteria	

▪ The objective of the audit defines what is to be achieved by the individual audit – this may be restating the objectives developed during the pre-audit stage and may be assessing:
  ▪ compliance and conformity with permit.
  ▪ management systems to identify whether they assist with the auditee achieving compliance.
  ▪ opportunities for improvement.
▪ The scope is developed based on consideration of:
  ▪ locations.
  ▪ activities.
  ▪ relevant time period/programming.
  ▪ consistency with the audit programme and objectives.
  ▪ implementation of inspection (e.g. on site or remotely).
▪ The audit criteria are developed based on consideration of:
  ▪ regulatory requirements, such as the conditions of the permit.
  ▪ standards and guidelines.
  ▪ policies.
▪ Changes to the objective, scope and criteria during the audit:
  ▪ This is to be communicated to relevant auditing parties.
  ▪ The auditing programme may require modification to address changes (e.g. additional site will require resource planning).
	▪ The objective of the audit aligns with those identified in the pre-audit stage which formed the basis for development of the audit programme.
	▪ The client agrees with the objective.
	▪ The audit scope for Beachside Bungalow Guest House is:
	  ▪ audit only of this accommodation facility – it does not include other accommodation properties managed by the managing entity.
	  ▪ confined to one month duration to align with the requirements of regulatory reporting.
	▪ The audit criteria confirmed for the activities are:
	  ▪ the conditions of the permit.
	  ▪ criteria in newly introduced regulations for storage of chemical and hazardous goods storage.
	  ▪ assessment of management documentation to determine whether there are sufficient details and procedures to assist the auditee to comply with their permit.

Audit methods, team composition and managing the audit programme

- The methods to conduct the audit may be remote, on site, or a combination.
- This is determined based on the most effective way to achieve audit objectives.
- The composition of the team is determined by factors such as those listed in Section 2.4.
- Planning/developing procedures to:
  - evaluate the achievement of audit objectives.
  - complete assurance/review and approval of audit reports.
  - review processes of audit findings.
  - assess mechanisms/parties for distribution of final audit reports.
  - implement the audit programme.
  - monitor the effectiveness of the audit programme.

- A single auditor only is required to implement the audit at Beachside Bungalow Guest House because:
  - it is a small project confined to one location.
  - not considered complex i.e. only one regulated activity occurs.
  - a technical specialist is not required (a technical specialist may be required if the audit was for something that the auditor is not competent in).
- A site audit is able to be undertaken owing to the availability of road and sea access and it is programmed to occur outside of the wet season. The only limitation is undertaking an inspection of beach grooming activities – this activity will not be undertaken at the time owing to turtle nesting.
- A communication protocol is agreed with the client for the:
  - update on audit findings during the programme.
  - meetings and interviews with key staff such as the officer administrator and those managing wastewater, food and beverage attendants and those with roles and responsibilities in the laundry and other areas of chemical storage.
  - implementation of the audit including organising logistics, date and time for site inspection.
- Logistics for conducting the audit include:
  - providing a list of documents/information to the manager of the guest house prior to the audit (so details are provided as audit evidence).
  - HSE requirements including no-go areas e.g. turtle nesting areas during nesting season.
  - understanding of site location (e.g. allocate costs for travel) and specific site access issues.
  - use of drones (in accordance with regulatory requirements) to collect aerial imagery of wastewater systems on the site.
  - confirming requirements of confidentiality requirements with regard to potential sensitivity of business receipts to review electricity use.

AUDIT STEPS • Implementing the audit programme	CASE STUDY • Beachside Bungalow Guest House
Conducting the audit	
Document review	
Audit preparation includes review of (where available): ▪ governance documentation. ▪ permits. ▪ management systems. ▪ activity descriptions (e.g. food and beverage services, laundry activities, gardening, utility details for sewage, irrigation, drinking water, generators). ▪ previous audit report results. ▪ training, certification and induction records. ▪ management system documentation. ▪ operational procedures. ▪ chemical manifests. ▪ inspection checklists.	▪ A list of documents was provided to the office manager as part of the preparation phase of the audit – although the management systems are considered to be immature i.e. there are not many written procedures available to review. ▪ The permit is available for review and provides details of the compliance requirements for wastewater including monitoring groundwater to assess potential impacts from the septic trenches. ▪ Records of inductions for new staff was available – however evidence of training records for environmental management were not available to review. ▪ Manifests of chemicals and hazardous goods were not available – however receipts showing purchases of these goods were available to determine volumes imported to the property. ▪ Registers of electricity use were kept due to requirements to obtain sustainability accreditations and subsidies.
Communication	

▪ Restate the objectives and scope of the audit with the audit client to agree on the direction and criteria of the audit.
▪ Confirm with the client that the audit is feasible – that there is reasonable confidence the objectives can be achieved (e.g. the client may advise site access is not possible due to weather - the auditor is required to decide whether to proceed with the audit).
▪ Update the client of audit findings during the programme.
▪ The closing meetings at the end of audits, or the end of an audit day, is a useful forum to communicate audit findings after review of evidence (e.g. interviews, document review and site inspection).
▪ This is an opportunity for the auditee to provide additional evidence to assist the auditor make a professional judgement and evidence-based approach to audit findings.
	▪ The auditor confirmed a communication plan with stakeholders prior to conducting the audit – at this time the objective of the audit was restated.
	▪ The potential for any new risks that may impact the audit programme (not identified during the planning stage) was identified. It was confirmed no new risks were evident, or needed to be considered.
	▪ The auditor conducted an opening and a closing meeting:
	  ▪ The opening meeting provided an agenda for the day, identification of key stakeholders and interviewees, HSE and environmental issues (including no-go areas).
	  ▪ The closing meeting was a debrief after the audit, providing insight to audit findings and an opportunity for the provision of additional evidence by the auditee.

AUDIT STEPS • Implementing the audit programme	CASE STUDY • Beachside Bungalow Guest House
Records/documentation reviews	
▪ Further review of documents occurred on the site where hard copies are maintained. ▪ Types of documentation of interest include 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. ▪ It is likely that additional (and relevant) documents exist owing to internal governance systems and the record keeping behaviour of individual operators. ▪ 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 their competency, previous experience, previous auditing results. ▪ These records are maintained by the auditor using photographed data/records, scanning and email to the auditor or downloading details to storage devices.	▪ The auditor reviewed hard copy folders of information potentially relevant to environmental management – these included receipts relevant to electricity use and purchase of chemical products (including for use in the septic trenches for wastewater). ▪ The auditor took photos of certain hard copy records/electronic records on the computer screen, in accordance with the auditees confidentiality requirements. These photos are evidence that will be used to inform the audit findings. ▪ The auditor kept a written register of the documentation that was reviewed to include in the audit findings report.

AUDIT STEPS • Implementing the audit programme	CASE STUDY • Beachside Bungalow Guest House

Collection of evidence

- Details of the activities and management measures are required for the auditor to make an informed and evidence-based assessment.
- 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.
- 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.
- 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.

- The auditor reviewed all documentation made available prior to and during the site inspection.
- During the site inspection, the auditor took photos of the facilities and items relevant to the audit objective and compliance with the permit – these will be used as evidence and presented in the final audit report.
- Evidence of interviews with key personnel was documented by the auditor during the audit; these notes will be reviewed and included in the final audit report.
- The auditor only had time to collect snapshots of evidence – i.e. written records, monitoring data. This was considered acceptable by the auditor as it is impracticable to review all data maintained on the site/in the system. The auditor deemed it to be representative of the information kept by the auditee.

AUDIT STEPS • Implementing the audit programme	CASE STUDY • Beachside Bungalow Guest House

Risk identification and audit close-out

- The level of risk associated with activities being undertaken on site, non-conformance, the potential for non-conformance and improvement opportunities, is to be identified.
- This assists with the development of preliminary audit findings that the auditor can communicate at the close out meeting – it also provides 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.
- The closing meeting provides a forum for stakeholders to attend and engage in the findings by the auditor.
- This is an interactive section where additional evidence is able to be supplied by the auditee.

- The auditor informed the office manager at the audit close out meeting of data gaps – the officer manager was able to provide additional details in the form of hard copy checklists maintained for chemical storage (that had not been previously supplied).
- Information gaps remained and the auditor will identify these in the final audit report.
- The non-conformances confirmed were communicated to the auditee and audit client.
- In particular, risks of environmental harm were emphasised – this included identification of elevated E.coli in groundwater monitoring undertaken.
- Preliminary advice was provided regarding recommendations identified in the audit – such as addressing sediment runoff to inshore reef areas from the property. The office manager indicated that this was a result of stormwater construction works undertaken in-house and that reinstatement of ground covers had been unsuccessful.

Photo: SPTO

AUDIT STEPS • Implementing the audit programme	CASE STUDY • Beachside Bungalow Guest House

Step 6: Reporting audit findings

- Evidence is required for the auditor to make an evidence based professional judgement.
- Findings are to align with the audit criteria - and classified as conforming, not conforming, not applicable (e.g. measures that have not yet been required to be implemented).
- There is an opportunity for the auditor to provide recommendations for improvements.
- The environmental risk associated with non-compliance is to be addressed in the final audit report.
- The non-compliances identified may be administrative (e.g. failure to submit an annual report to regulators) or a risk to the environment (e.g. untreated wastewater discharge to the foreshore).
- The auditor is to include identification of all non-compliances and emphasise those that are a material risk to the environment.
- The final 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 (such as compliance with regulatory permit).
- Audit evidence is to be attached or referenced as evidence of final audit findings.
- The final audit report will identify the audit objective, audit criteria, details of the site/date/time/ auditor details (including credentials and registrations), auditee details/location, findings, non-conformance, improvement opportunities and other considerations.
- It is recommended that the report is made available for review by the auditee organisation to identify factual errors and provide additional documentation (that may have been overlooked during the audit) which demonstrates conformance.

- The auditor confirmed that 20 out of 35 conditions were compliant, three were not compliant and 12 were N/A.
- Of the three conditions that were not compliant:
- one had the potential to cause environmental harm owing to the results of water quality monitoring that showed E.coli levels above authorised release limits.
- two were administrative owing to no evidence of annual reports being submitted to the regulator.
- Of the 12 that were N/A:
- These were related to activities that have not yet been undertaken.
- The final audit findings included the following recommendations:
- Seek technical advice regarding the E.coli levels in groundwater and to support development of environmental management procedures that may assist with improvement of compliance.
- This advice is recommended to include details of ongoing monitoring to assess temporal impacts.
- Specific improvements where potential environmental harm was observed e.g. runoff to inshore fringing reef in proximity to artisanal fishing grounds.
- Improvement of environmental management documentation to include details on training, administration (so that reports are submitted by the due date), monitoring requirements and general environmental management measures. These are to include checklists and registers relevant to tracking implementation.
- The formal reporting was provided to the auditee to review and discuss so that both parties understood the requirements and provided an opportunity to provide further evidence.
- Audit exclusions were included such as inability to view beach grooming activities owing to turtle nesting.

AUDIT STEPS • Implementing the audit programme	CASE STUDY • Beachside Bungalow Guest House
Finalising the audit process	
▪ The audit process is deemed finalised when (i) the audit activities (agreed to by the audit client) have been completed or (ii) in circumstances where the audit was unable to occur due to an unforeseen event.	▪ The audit is finalised as the audit activities, as agreed with the client, have been undertaken.
Resources	
Appendix B Audit Plan template **Appendix C** Audit Checklist **Appendix D** Audit meeting agenda template **Appendix E** Audit report template	

Photo: Jonathan Irish

TABLE 4. Post audit actions

AUDIT STEPS • Post audit actions	CASE STUDY • Beachside Bungalow Guest House
Follow up actions	
▪ Follow up actions and recommendations in the final audit report may include specific requirements and time frames for implementation. ▪ It is up to the discretion of the auditee 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/auditee may request third-party support/advice to action these items. ▪ Records and evidence of actions implemented is to be maintained and presented for any future auditing that may be undertaken.	▪ Recommendations, actions and time frames 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.
Review and improve	
▪ Continual improvement is a key process of the audit programme. ▪ 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. ▪ This is an assessment of the efficiency of the audit to achieve the audit objectives and identify processes that can be improved to streamline auditing opportunities.	▪ The auditor reviewed the outcomes of the final audit report to assess whether the audit programme achieved the objective. ▪ In this instance the auditor confirmed the objective was achieved as the status of compliance with the permit was determined. ▪ The auditor identified the following improvements for future auditing programmes: ▪ The auditor lost an SD card and hence was unable to use a camera that included GPS locations – the auditor had to rely on the mobile phone camera and record notes of the location/mark on hard copy map. Recommendation: Take back up equipment such as a spare SD card. ▪ Auditing software was unable to be used as internet access was intermittent and data was unable to be saved. Recommendation: Retain notebook and pen as an alternative record keeping option.

Photo: SPTO

4. Audit Resources

Conducting effective audits requires a thoughtful and well-equipped approach. A number of tools and resources can assist auditors and assessors when preparing and conducting and audits and to help them learn how to create and carry out audits in better ways. This section aims to describe research and capacity building opportunities to source these tools and for professional development.

4.1 Audit and Assessment Tools

A variety of audit tools exist for conducting environmental performance 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. The right tools can significantly enhance the quality and efficiency of environmental audits. In the Pacific islands context, where conditions can be challenging and resources often limited, it is crucial to select tools that are robust, user-friendly, and appropriate for the local environment.

1. **Checklists and Templates**: Standardised checklists and templates form the backbone of consistent and comprehensive audits. These should be designed with the Pacific context in mind, covering key environmental areas relevant to island ecosystems and tourism operations. An audit checklist is annexed to these guidelines.
2. **Reporting templates**: Structured formats for presenting assessment findings and recommendations. These should be clear and accessible, suitable for use by both technical and non-technical audiences, including accommodation managers, staff, and local stakeholders. An audit report template is annexed to these guidelines.
3. **Measurement Tools**: Accurate measurement is crucial for objective assessment. The tools used should be suitable for the tropical Pacific environment and easy to use by assessors who may not have specialised technical backgrounds.
    a. **Energy meters**: Portable devices for spot-checking the energy efficiency of various equipment. In the Pacific context, where energy often comes at a premium, these tools can be invaluable for identifying opportunities for conservation. Look for meters that can handle the high humidity levels often found in tropical environments.
    b. **Water flow meters**: Essential for assessing water usage patterns and identifying leaks. In many Pacific islands where freshwater is scarce, accurate water measurement is critical. Consider ultrasonic flow meters that can be easily attached to pipes without disrupting the plumbing system.
    c. **Air quality monitoring devices**: While air quality is generally good in many Pacific Island locations, these tools can be useful for assessing indoor air quality in accommodations, particularly in areas using air conditioning or in kitchens.
    d. **Noise level meters**: Important for assessing the acoustic impact of accommodation operations on the local environment, particularly in ecologically sensitive areas or near wildlife habitats.
4. **Visual Documentation Tools**: Visual evidence can be a powerful component of environmental assessments, providing clear documentation of both issues and best practices.

- **Digital cameras or smartphones**: For photographic documentation of environmental practices, issues, or innovations. In the Pacific context, look for devices with good performance in bright sunlight and resistance to humidity.
- **Drones**: Useful for aerial surveys of larger properties or surrounding ecosystems, particularly for assessing impacts on coastal areas or forest cover. However, use of drones should always comply with local regulations and respect community sensitivities.
- **Underwater cameras**: In coastal locations, these can be valuable for documenting the condition of nearby marine ecosystems, such as coral reefs or seagrass beds, which may be impacted by accommodation operations.

Some auditing tools use technology that rely on internet networks or power to run. Hence, understanding network reliability and available power sources or charging requirements at the site is relevant to determining the auditing tools for the audit. 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.

Hard copy checklists and writing of records or using manual tools and collection methods can be more reliable where there are site constraints that prevent the use of technological options. Limitations may also exist regarding safety, customary observances, privacy and child protection, culturally significant items and environmental/social sensitivities.

4.2 Information Resources

Access to relevant, up-to-date information is crucial for conducting informed and effective environmental performance assessments. This involves a blend of international best practices, regional guidelines, and local knowledge.

a. **Regulatory Documents**: Understanding the legal and regulatory landscape is fundamental to any environmental assessment. In the Pacific islands region, this can be complex due to the interplay of national, regional, and international frameworks.

   - **Local and national environmental laws**: These can vary significantly between Pacific nations and even between different islands within a country. Assessors should have access to up-to-date versions of relevant legislation, such as Environmental Protection Acts, Wildlife Conservation Laws, and Marine Resources Management Acts.
   - **Tourism-specific regulations**: Many Pacific island nations have regulations specifically targeting the tourism industry. These might include guidelines on coastal development, requirements for environmental impact assessments for new tourism projects, or specific environmental performance standards for accommodations.
   - **Building codes and standards**: These are particularly important when assessing the environmental performance of accommodation infrastructure. In the Pacific islands context, these codes often incorporate considerations for tropical climates and natural disaster resilience.
   - **International conventions**: Most Pacific island countries are signatories to multilateral environmental agreements which have specific obligations to meet. Assessors should be familiar with relevant conventions like the Convention on Biological Diversity or the MARPOL convention for prevention of marine pollution.

b. **Industry Standards and Guidelines**: These provide benchmarks and best practices for environmental performance in the tourism sector. These include:

- Global Sustainable Tourism Council (GSTC) criteria
- Pacific Sustainable Tourism Policy Framework
- **SPREP regional environmental guidelines**: SPREP produces various guidelines relevant to environmental management in the region. These include resources on waste management, biodiversity conservation, and climate change adaptation specifically tailored to Pacific island contexts.
- **Industry-specific best practice guides**: Resources from organisations like the International Tourism Partnership or the World Travel and Tourism Council can provide valuable insights into global best practices in hotel environmental management.

c. **Scientific and Technical Resources**: Assessors need access to current scientific information to understand the environmental context and potential impacts of tourism accommodations.

- **Reports on local ecosystems and biodiversity**: This might include studies on coral reef health, mangrove ecosystems, or endangered species in the area. Local universities, environmental non-government organisations (NGOs), and government environment departments can be valuable sources for this information.
- **Climate change projections**: Given the vulnerability of Pacific islands to climate change, assessors should have access to the latest regional climate projections. Resources like the Pacific Climate Change Science Program provide detailed information on expected impacts across different Pacific nations.
- **Energy and water management guides**: Technical resources on efficient use of resources in tropical environments, including guides on renewable energy systems suitable for island contexts, water conservation techniques, and wastewater treatment options for remote locations.
- **Waste management resources**: Information on waste reduction strategies, recycling options, and proper disposal methods suitable for island environments where waste management infrastructure may be limited.

d. **Local knowledge resources**: In the Pacific, traditional ecological knowledge and cultural practices play a crucial role in environmental management.

- **Information on traditional environmental management practices**: This might include traditional methods of resource conservation, sustainable fishing practices, or customary laws governing use of natural resources.
- **Cultural protocols related to environmental stewardship**: Understanding local customs and taboos related to certain natural areas or resources is crucial for culturally appropriate environmental assessments.
- **Local ecological calendars**: Many Pacific cultures have traditional calendars that guide resource use based on natural cycles. These can provide valuable insights into sustainable management practices.
- **Community-based conservation initiatives**: Information on local environmental projects can help assessors understand community priorities and opportunities for accommodation involvement in broader conservation efforts.

e. **Training and Educational Resources**: Continuous learning is crucial in the rapidly evolving field of environmental management.

- **Online courses and webinars**: Resources on topics like sustainable tourism management, tropical ecology, or environmental impact assessment techniques.
- **Workshop materials**: Presentation slides, handouts, and activity guides from relevant environmental management workshops held in the Pacific region.
- **Educational videos**: Visual resources explaining key environmental concepts or demonstrating best practices in a Pacific island context.

4.3 Professional networks

Joining professional networks and getting involved in auditing communities will provide increased opportunities to access helpful resources and training opportunities for staff. 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.

Photo: Jonathan Irish

Photo: Gregory Boissy

Appendices

APPENDIX A. Case Study

Beachside bungalow guest house
Structures
▪ Sixteen guest bungalows are in operation on the foreshore above the high tide mark ▪ A block of 10 units to accommodate staff ▪ Office structure ▪ Storage sheds including chemicals
Description of bungalows
▪ One bedroom ▪ Bathroom with toilet, shower and hand basin ▪ Supply of disposable plastic products such as shampoo, conditioner and soap. ▪ Bed, desk and kettle for tea/coffee ▪ Air conditioner ▪ Electric lights and fan
Food and beverage
▪ A commercial restaurant, food storage and food preparation area. ▪ In room dining
Property description
▪ The property consists of areas that are grassed, unsealed vehicle/pedestrian tracks and sand dunes with foreshore vegetation.
Stormwater management
▪ Spoon drains have been constructed to direct surface water from the property to the beach.
Wastewater
▪ Wastewater from toilets, showers, restaurants and laundries are treated in septic trenches and chemicals.
Ancillary infrastructure
▪ Chemical storage areas ▪ Laundry ▪ Desalination plant ▪ Maintenance workshop
Utilities
▪ Connected to mains for electricity ▪ Connected to council supply for drinking water

Beachside bungalow guest house
Waste
▪ Buried on the property
Maintenance procedures
▪ Beach grooming ▪ Chemical use for cleaning, laundry and maintenance of soakage trenches ▪ Landscaping including composting/stockpile areas ▪ Waste handling, storage and disposal on property
Protected environmental values
▪ An IUCN listed species, the Green turtle (*Chelonia mydas*), nests seasonally on the beach near the bungalows ▪ Coral reef in inshore areas
Permits and management systems
▪ A permit is current for wastewater ▪ Registers exist for purchases and electricity use (that can be used as tracking) ▪ There are few written procedures for environmental management

Photo: SPTO

APPENDIX B. Audit Planning Checklist

Audit plan		
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:

Permit Item description

Condition 1	No release of contaminants released to water
Condition 2	No runoff to offshore areas and inshore fringing reef

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:** *Identify potential risks that may arise*
Site audit / interviews:	
Audit report due date:	

APPENDIX C. Audit checklist

Audit checklist (example)			
Name of organisation/business to be audited:		**Audit client:**	
Audit location:	**Audit date/time:**	**Auditor(s) name:**	**Auditor qualification:**
Relevant permit details:	Describe accommodation activities including maximum occupancy:	Confirm whether the business is part of an entity that operates in various locations/ countries? Yes ☐ No ☐ Provide details:	Name of representatives and interviewees (including role description):
Audit objectives: *Compliance audit*			
Audit scope: *Compliance with the Environment Permit and/or relevant standards, guidelines and regulatory requirements*			

Compliance checklist			
Condition:	**Conformance rating**	**Supporting details**	**Recommendations**
[Please list each condition from the permit in each row of this checklist]	C ☐ NC ☐ N/A ☐	Provide details of evidence and observations	Improvement opportunities identified are to be included

CHECKLIST – TABLE 1

Description	Status	Details
Environmental systems		
Is there an environmental policy?	Yes ☐ No ☐ N/A ☐	
Is there an accredited environmental management system (e.g. ISO14001)?	Yes ☐ No ☐ N/A ☐	
Are there current management plans, internal policies or standard operating procedures for environmental management?	Yes ☐ No ☐ N/A ☐	
Does the entity have staff/personnel responsible for environmental management	Yes ☐ No ☐ N/A ☐	
Is training provided to personnel involved in environmental management?	Yes ☐ No ☐ N/A ☐	
What type of records/reports are provided to management/ governing bodies regarding environmental management?		
Is there a formal system/software used for record keeping? If so, please provide a description.	Yes ☐ No ☐ N/A ☐	
Is the accommodation accredited (e.g. with the Global Sustainable Tourism Council)?	Yes ☐ No ☐ N/A ☐	
Is the entity accredited by a national accreditation authority or body?	Yes ☐ No ☐ N/A ☐	
Has the environmental regulator previously inspected the facility?	Yes ☐ No ☐ N/A ☐	
Has the tourism regulator previously inspected the facility?	Yes ☐ No ☐ N/A ☐	

Description	Status	Details
Have non compliances occurred or complaints been received?	Yes ☐ No ☐ N/A ☐	
Are you aware of standards, regional guidelines and policies that apply to environmental management of the business? If so, please detail.	Yes ☐ No ☐ N/A ☐	
Are there environmental management or control measures implemented? If so, please detail.	Yes ☐ No ☐ N/A ☐	
Emergency planning		
Have personnel been trained in environmental, health and safety emergency procedures?	Yes ☐ No ☐ N/A ☐	
Does management documentation exist for environmental, health and safety procedures? Provide details.	Yes ☐ No ☐ N/A ☐	
Has a Regulator been notified of a prior environmental incident or emergency?	Yes ☐ No ☐ N/A ☐	
Are there written records of emergency procedures that have been implemented?	Yes ☐ No ☐ N/A ☐	
Have mitigation measures/additional corrective actions been developed and implemented as a result of environmental, health and safety incidents or emergencies that have occurred?	Yes ☐ No ☐ N/A ☐	
Water quality		
Identify potential point and non-point sources of pollution to water bodies (e.g. stormwater to the beach, septic trenches and groundwater, rubbish to the ocean)		
Is there a permit with conditions related to wastewater discharge? If so, please refer to Checklist – Table 3	Yes ☐ No ☐ N/A ☐	
Is there a permit with conditions related to water quality monitoring? If so, please refer to Checklist – Table 3	Yes ☐ No ☐ N/A ☐	

Description	Status	Details
Water quality		
Is monitoring of water quality undertaken voluntarily to assess potential impacts (i.e. surface water and ground water)?	Yes ☐ No ☐ N/A ☐	
If voluntary monitoring is undertaken, please detail the water quality standards used in the region? Also refer to Checklist – Table 2.	Yes ☐ No ☐ N/A ☐	
Wastewater		
Is wastewater treated by septic trench or sewage treatment plant (STP)?	Yes ☐ No ☐ N/A ☐	
For a septic trench – are chemicals used and if so provide details	Yes ☐ No ☐ N/A ☐	
For a STP – does it have an ocean outfall and does it have a diffuser? Provide details on: ▪ capacity (including inflow and outflow volumes)? ▪ what level of treatment applies e.g. secondary or tertiary. ▪ inspections and procedures (incl. outfall)	Yes ☐ No ☐ N/A ☐	
What type of waste is discharged to this sewage system?		
Is wastewater recycled and used to irrigate?	Yes ☐ No ☐ N/A ☐	
How much recycled water is used for irrigation?	Yes ☐ No ☐ N/A ☐	
What happens to wastewater from kitchens and restaurants e.g. grease traps or discharge to septic trenches	Yes ☐ No ☐ N/A ☐	
Are there groundwater monitoring bores on the property?	Yes ☐ No ☐ N/A ☐	

Description	Status	Details
Water Usage		
Where is water sourced from?	Yes ☐ No ☐ N/A ☐	
Is there a desalination plant?	Yes ☐ No ☐ N/A ☐	
Is there a brine outfall associated with the desalination plant?	Yes ☐ No ☐ N/A ☐	
Is water sourced from a borehole?	Yes ☐ No ☐ N/A ☐	
In regard to water usage, do you know details of occupancy/ number of visitors per night (on average), and peak visitation season. Please detail.	Yes ☐ No ☐ N/A ☐	
Estimate the volume of water consumed monthly on average.		
Air emissions		
Are there activities that emit to the air e.g. burning off, dust?	Yes ☐ No ☐ N/A ☐	
Have air emissions been monitored to confirm compliance with air quality standards? If so, refer to Checklist – Table 2.	Yes ☐ No ☐ N/A ☐	
Does the facility/operation comply with regulated air quality standards?	Yes ☐ No ☐ N/A ☐	
Are there measures undertaken to prevent/minimise dust and airborne emissions?	Yes ☐ No ☐ N/A ☐	
Are vehicles maintained to minimise emissions?	Yes ☐ No ☐ N/A ☐	
Have complaints been received regarding air emissions?	Yes ☐ No ☐ N/A ☐	

Description	Status	Details
Noise		
Are there activities that generate noise above the levels recommended in relevant standards?	Yes ☐ No ☐ N/A ☐	
Has a complaint been received regarding noise?	Yes ☐ No ☐ N/A ☐	
Is noise monitoring required by a permit or is it undertaken voluntarily. Please detail, and also refer to Checklist – Table 2.	Yes ☐ No ☐ N/A ☐	
Energy		
What is the main power source?		
Is the energy consumption of the accommodation known? Please detail.	Yes ☐ No ☐ N/A ☐	
Are renewable sources used? Please detail.	Yes ☐ No ☐ N/A ☐	
In regard to energy usage/GHG emissions – are the details of occupancy/number of visitors per night (on average), and peak visitation season known? Please detail.	Yes ☐ No ☐ N/A ☐	
Does the accommodation adopt the use of energy rated appliances	Yes ☐ No ☐ N/A ☐	
Solid waste		
Are there records of wastes type, volumes and disposal details maintained?	Yes ☐ No ☐ N/A ☐	
Are the types/volumes of hazardous goods and/or waste (e.g. chemical) known? Please detail.	Yes ☐ No ☐ N/A ☐	
Are there details of the measures used to manage (store), handle and dispose of waste? Please detail.	Yes ☐ No ☐ N/A ☐	

Description	Status	Details
Solid waste		
Where is solid waste disposed of?	Yes ☐ No ☐ N/A ☐	
Where is the hazardous waste disposed of?	Yes ☐ No ☐ N/A ☐	
How is the waste transported to the final disposal site?	Yes ☐ No ☐ N/A ☐	
Is waste burnt on site?	Yes ☐ No ☐ N/A ☐	
Are there allocated waste storage areas?	Yes ☐ No ☐ N/A ☐	
What length of time is waste kept on the site?	Yes ☐ No ☐ N/A ☐	
What waste streams are generated by this facility – does this include recyclables?	Yes ☐ No ☐ N/A ☐	
Are the waste streams known? Provide details on where waste comes from e.g. putrescibles from restaurants, gross pollutants?	Yes ☐ No ☐ N/A ☐	
Are wastes segregated and disposed accordingly?	Yes ☐ No ☐ N/A ☐	
Hazardous materials and storage		
Is there a chemical and hazardous goods manifest?	Yes ☐ No ☐ N/A ☐	
Are there allocated petroleum products/ liquid chemicals stored on the site?	Yes ☐ No ☐ N/A ☐	

Description	Status	Details
Hazardous materials and storage		
Are chemicals and hazardous goods stored in accordance with international standards e.g. secondary containment, display of Safety data sheets, segregation?	Yes ☐ No ☐ N/A ☐	
Are there Standard Operating Procedures or work instructions for personnel handling chemicals and hazardous goods?	Yes ☐ No ☐ N/A ☐	
Have there been any incidents involving chemicals and hazardous goods, and evidence of written records?	Yes ☐ No ☐ N/A ☐	
Any emergency response kits on site for hazardous incidents. e.g. minor spills or gas leakage.	Yes ☐ No ☐ N/A ☐	
Protected environmental values		
Are you aware of protected areas (land and sea) in your area? Please detail.	Yes ☐ No ☐ N/A ☐	
Is there the potential for impacts to occur to these protected areas as a result of the operation of accommodation?	Yes ☐ No ☐ N/A ☐	
Are you aware of protected biodiversity in your area? Please detail.	Yes ☐ No ☐ N/A ☐	
Is there the potential for impacts to occur to these protected species as a result of the operation of accommodation?	Yes ☐ No ☐ N/A ☐	
Are there procedures in place to avoid and reduce impacts to protected areas and protected species? If so, please detail.	Yes ☐ No ☐ N/A ☐	
Are staff and visitors made aware of protected areas and species in the area?	Yes ☐ No ☐ N/A ☐	

CHECKLIST – TABLE 2

Standards and regulations checklist	Conformance rating	Comments
Water quality		
If water quality monitoring has been undertaken, does it comply with relevant standards and regulations? Provide details of the standard/regulations.	C ☐ NC ☐ N/A ☐ IO ☐	
Provide details on (i) why water quality monitoring was undertaken (ii) location / details of monitoring.		
Provide details of non-conformance.		
Air emissions		
If air monitoring has been undertaken, does it comply with relevant standards and regulations? Provide details of the standard/ regulations.	C ☐ NC ☐ N/A ☐ IO ☐	
Provide details on (i) why air quality monitoring was undertaken (ii) location / details of monitoring.		
Provide details of non-conformances		
Noise monitoring		
If noise monitoring has been undertaken, does it comply with relevant standards and regulations? Provide details of the standard/ regulations.	C ☐ NC ☐ N/A ☐ IO ☐	
Provide details on (i) why noise monitoring was undertaken (ii) location/details of monitoring.		
Provide details of non-conformance.		
Hazardous materials and storage		
Is the storage of hazardous materials and storage in accordance with relevant standards and regulations? Provide details of the standard/regulations.	C ☐ NC ☐ N/A ☐ IO ☐	
Provide details of non-conformance.		

CHECKLIST – TABLE 3

Compliance checklist	Conformance rating	Supporting details	Recommendations
[Please list each condition from the permit in each row of this checklist]	C ☐ NC ☐ N/A ☐ IO ☐	Provide details of evidence and observations	Improvement opportunities identified are to be included

Audit conclusions:

- Identify non-conformance and improvement opportunities.
- Quantify the result if possible e.g. 4 of the 20 audit criteria, or 20%, were not conforming.

Recommendations:

Follow up details:

Include details of actions implemented as follow up to recommendations.

Auditor: **Signature:** **Date / time:**

APPENDIX D. Audit meeting agenda

Audit agenda (example)			
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.

APPENDIX E. Audit report template

Audit report (example)
Audit client (if audit is conducted by a third party):
Name of organisation/business/operation audited:
Auditor(s) name:
Auditor qualification/designation:
Date of report
Audit location:
Audit dates/time:
Permit numbers/references:
Permit holder name:
Name of representatives/interviewees:
Summary of activities undertaken on the site at the time of the audit:
Identify: ▪ audit objectives ▪ audit scope ▪ audit criteria ▪ audit exclusions
Identify the audit methodology, including: ▪ Summary of audit evidence i.e. documents, receipts and data ▪ Interviews and relevant personnel ▪ Reporting
Identify definitions of the audit score: ▪ Compliant (C) ▪ Not compliant (NC) ▪ Not Applicable (N/A) ▪ Improvement Opportunities (IO)

Audit report (example)
Include description of how improvement opportunities and recommendations are addressed

Regulatory compliance

Description of condition	Result*	Details
Example: Condition 1 of the permit	C ☐ NC ☐ N/A ☐ IO ☐	Itemise evidence provided Details of observations If N/A, justify details If IO, justify details/recommendation
Example: Condition 2 of the permit	C ☐ NC ☐ N/A ☐ IO ☐	Itemise evidence provided Details of observations If N/A, justify details If IO, justify details/recommendation

Summary of audit

- List the number of permit conditions audited.
- Confirm how many complied.
- How many did not comply?
- How many were not applicable?
- How many improvement opportunities were identified/recommendations?

Appendix – Audit evidence

Examples of evidence including photos from the site, audit checklist, relevant documents and data.

C: Compliant NC: Not compliant N/A: Not applicable IO: Improvement opportunity

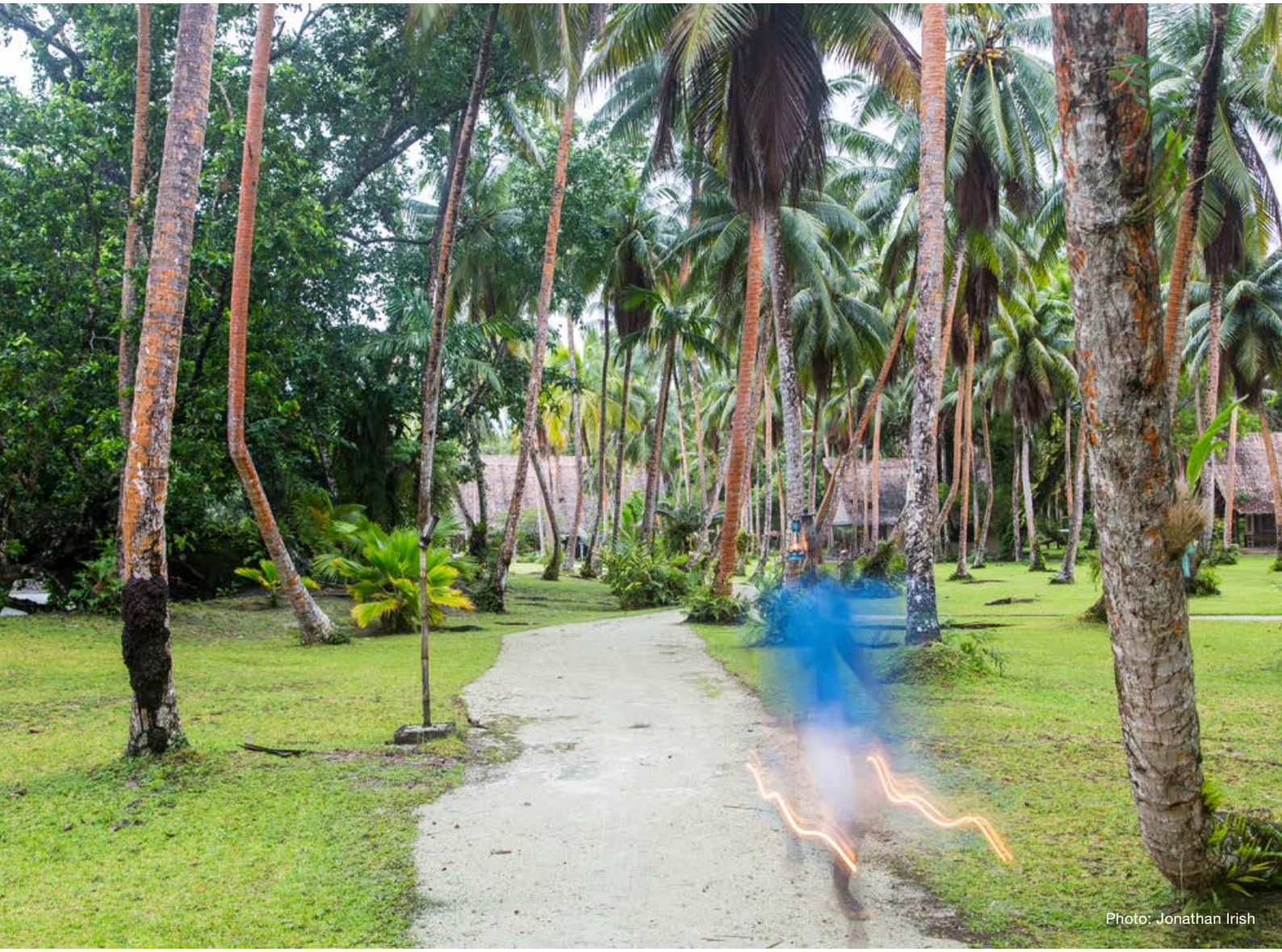

Photo: Jonathan Irish

SPREP

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