

567—111.6(455J) Contents of annual reports. The following elements shall be included in the annual report.

111.6(1) Executive summary. The executive summary shall include an overview of the environmental improvements and benefits achieved during the past year as related to the system's objectives and targets. This summary would be similar to what is presented for management review.

111.6(2) Environmental policy statement. The annual report shall include a copy of the planning or service area's environmental policy statement and the date it was last reviewed and, if appropriate, revised. A copy of the communication procedure or other documents describing how the environmental policy statement has been conveyed to staff, management, and other individuals having a formal role in the implementation of the EMS shall also be included.

111.6(3) Aspects and impacts. The annual report shall identify and evaluate the actual or potential significant aspects and impacts to the environment, whether adverse or beneficial, from the planning or service area's activities, services and facilities. A description of the significant impacts to the environment that have been determined and the methodology used for this determination shall be included. Any changes that occurred or may occur in the near future that are likely to affect the identified impacts in the coming year shall be described. Such changes may include, but are not limited to, the closure or opening of facilities, other changes to the EMS's fenceline, the initiation of major new programs, and the discontinuation of a major service.

111.6(4) Legal and other requirements. The annual report shall list the legal requirements for the planning or service area's operations and facilities included in its EMS fenceline, including but not limited to, relevant environmental laws, regulations and permits, and worker health and safety regulations. A process for tracking any changes in these requirements shall be described. A brief summary of the planning area's regulatory compliance performance for the previous year, including a listing of recurring or significant violations related to the identified legal requirements and how they were or are being resolved, shall be included.

111.6(5) Objectives and targets. The annual report shall describe the objective(s) relevant to each of the six plan components and the targets established for achieving the objective(s).

111.6(6) Action plan. The annual report shall provide a plan that describes the actions necessary to achieve the objectives and targets. The plan includes the identification of specific tasks, timelines for completion of each step in the plan, and a schedule for periodically reviewing and updating, as conditions dictate, the objectives and targets.

111.6(7) Roles and responsibilities. The annual report shall include identification and documentation of individuals and organizations responsible for specific tasks to carry out the objectives.

111.6(8) Communication and training. The annual report shall describe the processes that have been established for internal and external communication.

a. External communication includes reaching out to those groups and organizations that have been identified as having an interest, stake, or role in the planning or service area's ongoing EMS program. There shall also be procedures for receiving and responding to relevant communication from external interested parties.

b. Internal communication is directed to individuals, organizations and entities that have a role or responsibility within the action plan. Internal communication includes a process to ensure that all responsible parties are familiar with the EMS and have the training necessary to capably execute their roles. A description of the training provided to responsible parties shall be included.

111.6(9) Monitoring and measurement. The annual report shall describe the documented process for monitoring key activities and, at a minimum, measuring performance related to each objective and target.

111.6(10) Audit/assessment. The annual report shall provide documented procedures for assessing the performance of the component's action plan(s) in terms of achieving the stated objectives and targets and conformance with the overall EMS. The assessment shall draw conclusions from the performance measurements.

a. Internal audit. A copy of the result of the latest internal audit that includes the date(s) it was conducted and the identity of the auditor(s) shall be provided as part of the report. An internal audit shall be conducted each state fiscal year.

b. External audit. An external audit shall occur each state fiscal year. The date of the latest external audit or the date the audit will take place, along with the identity and pertinent qualifications of the independent, third-party auditor(s), shall be provided. The results of the external audit shall be incorporated into the report. The department has a prequalification process for external auditors.

111.6(11) *Reevaluation and modification.* Reevaluation and modification are activities that allow a planning or service area to improve and strengthen the EMS on an ongoing basis. The annual report shall describe areas where the EMS has met, exceeded, or failed to meet expectations. For each plan component, the report shall identify root causes of those outcomes and develop revised goals and activities appropriate to each.

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