

Environmental Auditor Pack January 2025

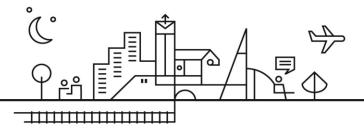




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1.0 Introduction

IEMA Environmental Auditor Register is a specialist register for practising environmental auditors with a requirement to demonstrate Continuing Professional Development (CPD).

1.1 Purpose and Benefits of Registration

The purpose of the Auditor register is to enable individuals to demonstrate professional competence in environmental auditing to their organisation, clients and colleagues.

The benefits of registering as an Auditor with IEMA are as follows:

- Independent professional recognition which enables you to demonstrate professional competence
- Opportunity to participate in workshops and forums to encourage the improvement and consistency of auditing practice

1.2 Levels of Registration

- Associate Environmental Auditor
- Environmental Auditor
- Principal Environmental Auditor
- EMS (Environmental Management Systems) Auditor
- Lead EMS Auditor

Dual applications can be made, for example, you can apply for Environmental Auditor and EMS Auditor.

1.2.1 Associate Environmental Auditor (AEA) (trainee level)

Registered Associate Environmental Auditors are typically active 'trainee' environmental auditors who are expected to have, as a minimum, a basic knowledge of environmental auditing.

1.2.2 Environmental Auditor (EA)

Registered Environmental Auditors are expected to have a good appreciation of a range of environmental issues and environmental auditing techniques and to be competent environmental auditors in the areas in which they operate. However, their experience may be confined to a limited number of environmental audit types and sectors. Registered Environmental Auditors will typically be regular and active members of environmental audit teams.

1.2.3 Principal Environmental Auditor (PEA)

Registered Principal Environmental Auditors are expected to have a wealth of environmental auditing expertise and will typically lead/manage environmental audit teams and liaise with senior management on a regular basis. They are expected to be able to have considerably greater responsibilities than registered Environmental Auditors and to have an excellent appreciation of the wide range of issues pertaining to environmental auditing.



All Principal Environmental Auditors are expected to be able to demonstrate the following qualities:

- Proven ability to lead or manage environmental auditing teams
- A wealth of environmental auditing experience and expertise
- A thorough understanding of different audit types and processes and the overall context in which these audits are carried out
- Proven ability to deal with senior management on a regular basis
- Excellent management and inter-personal skills (including communication, diplomacy, persistence and working under pressure).
- A thorough appreciation of the environmental effects of an organisation's activities and ability to assess which are significant
- Ability to verify that a written procedure corresponds with actual operational practice.
- Capability to assess the relative environmental impacts of different industrial processes and familiarity with how these can be ameliorated
- Competent understanding of the key environmental concerns of the industry or range of industries in which they operate
- Thorough appreciation of management systems (both formal and informal)

When an application has been approved by the Membership and Registration Sub-Committee, applicants continue to be referred to as Environmental Auditors, until successfully completing the written submission requirement (within two months of approval) and an oral examination (within six months of approval). The qualities, which are shown above, are tested by the written submission and oral examination. Oral examinations are conducted in English.

1.2.4 EMS Auditor (EMS)

Registered EMS Auditors are typically internal or external EMS Auditors, whose work primarily is EMS Auditing.

1.2.5 Lead EMS Auditor (LEMS)

Registered Lead EMS Auditors are typically individuals who have a wealth of EMS Auditing experience and have experience of leading EMS Audits.

2.0 Application Process

To apply to be an IEMA Environmental Auditor, please follow the below steps;

- Please send in your completed application form (electronically)ticking the appropriate box that refers to the level of registration applied for
- IEMA will contact you for payment of the application fee
- Please include any certificates relating to Part 1, 2 and 3 of the application
- Please include two references in your application

The fees attached to each Environmental Auditor level of registration as of 1 January 2025 are detailed below;

| Auditor Level | Membership Fee (if you are not already a fully paid member of IEMA) | Auditor Application Fee | Total Fee |
|------------------------------------|---|----------------------------------|-----------|
| Associate Environmental Auditor | £155.00 | £47.00 (+ VAT 20% = £56.40) | £211.40 |
| Environmental Auditor | £155.00 | £166.00 (+ VAT 20% = £199.20) | £354.20 |
| Principal Environmental Auditor | £155.00 | £297.00 (+ VAT 20% = £356.40) | £511.40 |
| EMS Auditor | £155.00 | £52.00 (+ VAT 20% = £62.40) | £217.40 |
| Lead EMS Auditor | £155.00 | £82.000 (+ VAT 20% = £98.40) | £253.40 |

3.0 Applications for the General Auditor Levels

Applications are assessed by IEMA using a points system. Points are awarded for the following categories:

- Academic Qualifications
- Membership of Professional Bodies
- Relevant Training
- Relevant Experience

Please see the below table for further detail surrounding the points awarded for each category.

| | Academic Qualifications | Membership of Professional Bodies | Relevant Training | Relevant Experience |
|--|---|--|---|--|
| Maximum number of points | 5 | 5 | 10 | Unlimited (1 point awarded for 5 days of auditing completed) |
| Minimum Education Level to apply | Secondary Education | None | Applicants should have completed formal training and/or on-the-job training, to develop skills in carrying out environmental audits and EMS audits, amounting to a minimum of 5 days training or 25 days environmental auditing (on- the-job training). | Applicants to all levels (except Associate Environmental Auditor) must demonstrate the completion of a minimum number of relevant environmental auditing workdays. Workdays deemed relevant to the general environmental auditing categories are those shown in <u>Appendix 1: Qualifying Experience</u> |
| Points awarded for | Relevant (post- secondary/A level) academic qualifications in any engineering, natural/environmental sciences, business management or law discipline | Attainment of technical qualifications and senior memberships of relevant professional bodies | Formal training should include all or some of the following: environmental management systems and standards against which audits may be performed; environmental processes and effects; relevant requirements of environmental law, regulations and related documents; audit procedures, processes and techniques; environmental monitoring, control, and mitigation techniques; technical and environmental aspects of facility operations; and environmental science and technology | Core Work (see <u>Appendix 1</u>): 1 Point per 5 days Non-core work (see <u>Appendix 1</u>): 1 point per 5 days Complimentary work (see <u>Appendix 2</u>):1 point per 10 days NOTE: Qualifying experience must have been gained within the last <u>five years</u> to be awarded credit. For EMS Levels experience must have been gained within the last <u>three years</u> |

| | First degree in relevant discipline – two points Higher degree in relevant discipline – | Full membership of professional institutes such as IEMA, IChemE, RSC, CIWEM, IEEM and IQA will qualify for | The number of points gained for completion of one of the following courses will depend on the individual's result and the number of day's duration, for example: | Core/Non-Core work Development, implementation, auditing and assessment of environmental management systems |
|---------------------------|---|--|--|--|
| Typical points awarded | three points be | between two and three points. | Foundation Level Environmental Auditing course (5 days) with a result of over 70% would achieve ten points. EMS Implementation course (3 days) with a result of over 70% would achieve six points. Those scoring below the 45% pass mark will not gain any points. | Environmental auditing such as compliance, due diligence and waste minimisation |
| | | | | Complimentary Work Health and Safety, and Quality Management Systems audits (second- and third-party assessments) Environmental Impact Assessments Ecological surveys |

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3.1 Personal Attributes and Skills

Applicants for the higher categories of registration (Environmental Auditor, Principal Environmental Auditor and Lead EMS Auditor) should possess personal attributes/skills including:

- Competence in clearly and fluently expressing concepts and ideas, orally and in writing;
- Interpersonal skills conducive to the effective and efficient performance of the audit, such as diplomacy, tact and the ability to listen
- The ability to maintain independence and objectivity sufficient to permit the accomplishment of auditor responsibilities
- Skills of personal organisation necessary to permit the effective and efficient performance of the audit
- The ability to reach sound judgements based on objective evidence; and
- The ability to react with sensitivity to the conventions and culture of the country or region in which the audit is performed.

Requirements for each of the General Levels 3.2

| Level | Points Required | Training | No of Years' experience | Requirements |
|--|--------------------|--|--|---|
| *Associate Environmental Auditor (AEA) | 10 | IEMA approved training course (environmental auditing or EMS) Or 25 days environmental auditing (on the job training) | O years' experience may be required if insufficient points are gained in other categories | Applicants are encouraged to have undertaken a formal training course. (Completion of an IEMA approved 5-day course, achieving 70% or above allows you to register as a AEA) Note: You are required to |
| | | | | submit an application form with your certificate. |
| Environmental Auditor (EA) | 30 | 5 days formal training Or 25 days environmental auditing (on the job training) | 2 years' work experience with relevant degree Or 3 years' work experience with a general degree Or 4 years' work experience without a degree | 100 days on activities listed in Appendix 1 of which 20 days must be core auditing 4 supervised audits |
| Principal Environmental Auditor (PEA) | 50 | 5 days formal training Or 25 days environmental auditing (on the job training) | 3 years' work experience with relevant degree Or 4 years' work experience with a general degree Or 5 years' work experience without a degree | 200 days on activities listed in Appendix 1 of which 100 days must be core auditing 7 audits conducted as Lead Auditor |

* This level of registration will normally be retained for a period of up to two years and a maximum period of three years.

NOTE: supervised audits are those supervise by a lead auditor. This does not have to be an IEMA registered auditor.



3.3 Additional Requirements for Principal Environmental Auditor Applicants

3.3.1 Written Submission (Principal Environmental Auditor Only)

The written submission comprises two components:

- A written summary of up to 750 words describing how you personally fulfil the qualities of a • Principal Environmental Auditor set out in Section 1.2.3
- An audit report reflecting the applicant's own experience in the practical application of environmental auditing
- The audit report must be less than 5,000 words
- The audit must have been conducted within the last 12 months •
- The applicant must have had responsibility for the audit and in producing the report ٠

Principal Environmental Auditor applicants should not include their written submission at the time of application. Applicants will be notified by IEMA when a written submission is required. Failure to provide a written submission when requested will result in your application being rejected or downgraded. International candidates should note that all submissions should be submitted in English. The Assessors may reject written submissions if they are considered unsuitable.

3.3.2 Oral Examination (Principal Environmental Auditor Only)

After providing an acceptable written submission, Principal Environmental Auditor candidates are required to undertake an oral examination by a peer group of approved Examiners. The examination procedure is issued to applicants prior to their examination and will consist of an interview designed to assess an applicant's theoretical and practical knowledge of environmental auditing. Candidates are required to undertake an examination within six months of the written submission being accepted. IEMA will keep a record of this oral examination; this may be an audio recording. Failure to attend an interview or withdrawal from an arranged interview may result in an administration charge of £50 plus VAT.

4.0 Applications to EMS Auditor and Lead EMS Auditor Levels

Applications to the levels of EMS Auditor or Lead EMS Auditor are assessed using the criteria in ISO 19011: Guidelines for quality and/or environmental management systems auditing.



4.1 Requirements for the EMS Levels

| Level | Specific | Academic | Work Experience | Training |
|------------------------|--|---|--|--|
| Level | Requirements20 days EMS | Academic | | Tannig |
| EMS Auditor | 20 days EWS auditing 4 supervised EMS audits (entire process) All the above undertaken within a three- year period | | Applicants are required to have appropriate background work experience which contributes to the development of skills and understanding in some or all of the following: a) environmental science and technology | Applicants are required to have completed formal training to develop competence in carrying out environmental audits. Examples of qualifying courses include: • Internal or Advanced EMS |
| Lead EMS Auditor | 35 days EMS audits from 7 audits 3 EMS audits as Lead auditor 1 EMS audit supervised by a Lead auditor All the above undertaken within a three- year period | A minimum secondary education or equivalent (this includes GCSE's, A Levels) | b) technical and environmental aspects of facility operations c) relevant requirements of environmental laws, regulations and related documents d) environmental management systems and standards against which audits may be conducted e) audit procedures, processes and techniques The length of work experience is reduced according to the completion of post-secondary education 5 years for an applicant who finished their education on leaving school 4 years for an applicant who has a degree in a subject that does not address some or all of the topics listed above 2 years for an applicant who has a degree in a subject that addresses some or all of the above listed topics | Auditor Course/Lead Environmental Auditor course Attendance on a series of seminars totalling 24 hours tuition Foundation Level Environmental Auditing Course and Introduction to EMS course For those individuals applying to the EMS or Lead EMS Auditor levels, the requirement for formal training can only be waived through the completion of accredited exams or relevant professional qualifications e.g. IRCA Lead Assessor. |

NOTE: Qualifying time for audit workdays includes both times spent on-site and off-site. EMS implementation work does not contribute towards the required number of audit days.

5.0 Information to Support Your Application

5.1 Certificates

It is vital that evidence can be provided to support the information cited in an application, therefore copies of certificates are required for academic qualifications, membership of professional bodies and training courses cited. Please ensure that the percentage score achieved on training courses is detailed on the certificate or on a covering letter.

5.2 References

Reference letters are required from two referees. References should be submitted (on headed paper scanned as part of the application). The reference must address the following and be signed by the referee:

- The professional relationship of the referee with regards to the applicant.
- The nature of work carried out by the applicant with reference to the field of environmental auditing.
- The involvement of the referee in this work (e.g. commissioning party, supervisor, colleague or team member).
- The opinion of the applicant's quality of work. •
- Any other comments which the referee feels are relevant to the application.

References from family members are not accepted.

5.3 Verifications

Full contact details are required for individuals who are able to verify audit work that is cited in the application. These should be third parties/client contacts for whom the work was conducted rather than colleagues/supervisors. Where all audits are internal, at least three verification sources must still be provided. These verification sources can be department heads for whom the audit was conducted or site/business managers. Whilst it is appreciated that some work may require the client to be confidential, IEMA needs to be able to verify work, particularly core work. IEMA does not require information on the outcomes or findings of the audit, rather that the work was undertaken as detailed on the applicant's application, that the duration is correct and that it was carried out to a good standard.

6.0 Continuing Professional Development Requirements

Registrants should continue to develop their skills by:

- Ensuring that their knowledge of environmental management systems standards, their • requirements and other relevant environmental processes is current
- Ensuring that their knowledge of environmental laws and regulations, auditing processes, • procedures and techniques is current
- Undertaking refresher training where necessary
- Ensuring that their experience in the execution of audits is current •



Registered individuals will be required to keep log sheets of relevant experience and training, which must be signed-off by their employer or client. The confidentiality of the clients for whom the registered environmental auditor is working can be maintained, where necessary, by identifying only the industrial sector within which the work was completed.

Log sheets must be submitted to IEMA on an annual basis or at any other time specified by IEMA. Log sheets are required to demonstrate that an individual is still undertaking audits as the Auditor Register is a register of practising auditors. Failure to submit evidence of CPD will result in your registration being reviewed by the appropriate Committee and applicable sanctions being imposed. Log sheets are available to download from the website <u>www.iema.net</u>.

7.0 Tips for Speeding up the Application Process

Delays in processing an application often occur where there is insufficient information provided or where there are difficulties contacting verification sources.

To speed up your application, please take note of the following tips:

- Please remember to include full payment as your application once requested. Applications will not be processed without payment – payment can be made by credit/debit card, all fees are non-refundable
- When identifying experience, cite each discrete activity/audit separately. An accurate assessment cannot be made if a number of activities are grouped together
- Ensure that all entries have specific dates, a month or year alone is not sufficient •
- Ensure **full** contact details for verifiers are provided i.e. name, address, telephone, fax and e-• mail, and that the details are current. Verifiers should not be the same person as reference sources. Applicants should cite at a range of verification sources (a minimum of 3 for applications to Associate Environmental Auditor). IEMA reserves the right to request additional verification sources if the ones provided are not appropriate
- Send with your application copies of all relevant certificates for Academic qualifications (A Levels/GCSE's etc are not required), professional body membership and training. Also include two reference letters. If we have to wait for these it will delay your application
- For experience, if you classify your role within an audit as Project Manager (PM), please ensure • you provide a description of this role and what was involved, in a covering letter. This is to clarify if the role involved undertaking the audit work or whether the role was supervisory

8.0 Code of Professional Conduct

Before registration, individuals must first sign and agree to abide by a Code of Professional Conduct for IEMA auditors. Subsequent complaints against registrants are dealt with by a Disciplinary Committee and instances of malpractice or breach of this Code will result in the removal of individuals from the register. The Code of Professional Conduct is included in Appendix 4.

9.0 Oral Examinations for Levels other than Principal Environmental Auditor

Under the scheme some Environmental, EMS and Lead EMS Auditor applicants may be selected for oral examination, at the discretion of the Membership and Registration Sub Committee. Normally only those applicants considered "borderline" or contentious will be requested to complete this additional requirement. IEMA will keep a record of this oral examination; this may be an audio record.

10.0 Unsuccessful Applications

If an application is unsuccessful, the applicant will be provided with the specific reasons and requirements that must be met in order to reapply. In the case where an applicant is rejected from a particular category of registration, he/she may resubmit their application after a period of six months. If the re-submission is again refused, the applicant may choose whether to formally appeal against the decision. Appeals should be received in writing within 25 working days of the latest decision. If any costs are involved in the course of the appeal, the cost will be borne by the applicant if the appeal is unsuccessful.

11.0 Further Information

Once on the IEMA Auditor Register, CPD log sheets must be submitted to IEMA on an annual basis. Once registered, there is an annual renewal fee. This will be included with your membership renewal fees.

If you have any questions regarding the application process, please contact the Membership team.

12.0 Guidance for Completing the Application Form

- Please complete the application form electronically.
- Please email your application documents to info@iema.net
- Please feel free to make further copies of pages of the application form if required
- CVs must not be attached as a replacement for applicant details and work completed
- Keep a copy of your application form
- International candidates should ensure that their applications are submitted in English.

13.0 Completion of Parts 1 to 7

Contact Details and Level(s) of Registration Applied For

- Complete contact details in full
- Identify the level(s) which you wish to apply for

Completion of Part 1: Academic Qualifications

- Complete in chronological order with the most recent first
- Include copies of certificates for academic qualifications (excluding secondary education)

Completion of Part 2: Membership of Professional Bodies

- Complete in order of relevance to environmental auditing
- Include copies of certificates for all memberships cited



- Under the column "How was your membership achieved?" please refer to the following codes:
 - 1 = Academic Qualifications
 - 3 = Examination for Membership
 - 5 = Structured Training/Development
 - 7 = Seniority/Experience

- 2 = Professional Qualifications
- 4 = Peer Nominations
- 6 = Interview
- 8 = Other (please specify)

Completion of Part 3: Relevant Training Courses

- List your IEMA approved environmental auditor training courses in the top table and other relevant training in the bottom table (in chronological order)
- Include copies of certificates for all training courses cited (ensure your percentage score is included on your certificate or enclose a copy of the covering letter detailing the percentage score)
- Under "Details for verification check" include full contact details

Please note that it is not a requirement that formal training has to be completed if auditing experience and on-the-job training has been conducted.

Completion of Part 4: Relevant Experience

When completing this section please use the following terminology and guidelines:

Audit: A management tool comprising systematic, documented, periodic and objective evaluation used to determine if an organisation is performing against an agreed set of objectives or outcomes.

Review: A review of current practices e.g. initial environmental review of performance without performing an evaluation of compliance with an agreed set of objectives or outcomes.

Guidelines:

- List discrete activities in relation to <u>Appendix 1</u> and <u>Appendix 2</u>
- List one activity/audit at a time in chronological order
- Specify the exact number of days •
- Do not block date work (i.e. group 30 or more days together) as this will be awarded reduced credit
- Work cited must have been undertaken within the required timeframe 3 or 5 years
- For each activity/audit, include both onsite and offsite work (includes planning, document • review and reporting)
- Under "Role/responsibility" use the following codes: L = Lead Auditor (or sole Auditor) A = Auditor (under supervision of Lead Auditor) **TP** = Training Provider **PM** = Project Manager



- Under "Description of Work Undertaken or Training Provided" provide a brief but concise description of the activity/audit
- Under "Verification Source" identify (for each activity) an individual for whom the work was undertaken e.g. client, department head, site contact. Also, include full contact details i.e. name, telephone, e-mail
- Referees and verifiers must not be the same individuals
- Under "Industrial Sector" identify the relevant code from Appendix 3
- Do not include work where you are the Auditee

Completion of Part 5: Overview of Appropriate Work Experience

• Identify positions held that are relevant or complimentary to environmental auditing

Completion of Part 6: Other Information and Declaration

- Please write in any other information which you may wish to inform us, to support your • application
- Read the Code of Professional Conduct
- Sign and date the declaration

Completion of Part 7: Summary

Complete summary requirement as requested

Appendix 1 - Qualifying Experience

| | Description of Activity/Audit |
|-------------------------|---|
| EXAMPLES: NON-CORE WORK | EMS Implementation (not auditing) including: Writing of environmental management manuals or formulating environmental management programmes/strategies Co-ordinating or managing the implementation of comprehensive environmental management systems (other than ISO 14001) Co-ordinating or managing the implementation of ISO 14001 Co-ordinating or managing implementation of the EC Eco-Management and Audit Scheme (EMAS) Review of existing performance, environmental policies or environmental management practices Environmental review for the purpose of the Environmental Protection Act 1990 Formulation or writing of company Environmental Policy/Code of Professional Conduct/Statement for internal use or public issue Formulation of quantified environmental objectives and targets as a basis for subsequent audit programmes and strategies Running environmental audit or environmental management systems seminars/workshops or lecturing at conferences on relevant topic areas Commissioning audits Managing company-wide environmental audit programme Audit 'follow-up' management IPPC Applications Eco-homes and BREEM Code for Sustainable homes Climate adaptation Conducting audits for ISO 14001 Assessment Conducting audits for ISO 14001 Assessment External/independent verification of environmental audit/environmental audit statement/corporate environmental report Development or writing of environmental audit guidelines, protocols, manuals, checklist, matrices or rating systems |



| r | I |
|---------------------|---|
| | Single/Multi-issue environmental audits covering one or more of the following: |
| | Life-Cycle Assessments/products audits |
| | - Energy usage audits |
| | - Waste minimisation audits |
| | - Water usage audits |
| | - Legislative compliance audits |
| | - Activity audits |
| | - Issue audits |
| | - Atmospheric/pollution audits (not solely monitoring or sampling exercises) |
| RK | - Contaminated Land/pollution audits (not solely monitoring or sampling exercises) |
| N N | Effluent/pollution audits (not solely monitoring or sampling exercises) |
| SE / | - IPPC compliance audits |
| Ö | Chemical concerns/REACH – chemical usage audits |
| S: C | - Producer Responsibility audit (i.e. WEEE) |
| EXAMPLES: CORE WORK | - Packaging Waste |
| Σ | - Energy Usage |
| XA | - Climate change audits |
| | - Soil audits |
| | Combined Health, Safety and Environment audits |
| | Combined audits including sustainability |
| | • Environmental risk assessments, environmental liability or due diligence audits for |
| | companies involved in pre-acquisition, decommissioning, divestiture or merger activities |
| | Climate Change Agreement; Greenhouse Gas Verification |
| | Clean Development Mechanisms (CDM), Joint Initiatives (JI) |
| | Project Acorn – BS8555/Green Dragon stage audits |
| | |
| L | 1 |



Appendix 2 - Examples of Complementary Work Experience

- Environmental Impact Assessment
- Terrestrial ecological surveys
- Freshwater ecological surveys
- Landscape/visual assessment
- Nature conservation/landscape planning
- COMAH, HAZOP, Hazard risk assessment
- Dust, noise, vibration, odour, litter assessments
- Atmospheric pollution dispersion modelling/monitoring
- Microbiological/toxicological monitoring/legionella audits/asbestos audits
- Multi issue health and safety audits/COSHH assessments
- Pollution incident/spillage investigations/pollution amelioration
- Contaminated land/surface water/groundwater studies
- Landfill gas/leachate monitoring
- Waste/hazardous waste management
- Process engineering/engineering feasibility studies/plant construction and design
- BAT/BATNEEC/BPEO studies/pollution amelioration
- Enforcement (pollution) work
- Recycling
- Building assessments/BREEAM studies
- Environmental information technology
- Audit software development
- Development of quality management system/total quality management system/ISO 9000
- ISO 9000 audits/certification
- Expert witness/legal advice to audit teams
- Preparation of IPPC (Integrated Pollution Prevention and Control) application
- Forest Stewardship Council Chain of Custody audit (FSC CoC)



Appendix 3 - Industrial Sectors (NACE Codes)

- А Agriculture, Hunting and Forestry
- В Fishing
- С Mining and Quarrying of energy producing materials
- D Manufacturing
 - DA Food products, Beverages and Tobacco
 - DB **Textiles and Textile products**
 - DC Leather and Leather products
 - Wood and Wood products DD
 - Pulp, Paper and paper products; publishing and printing DE
 - DF Coke, Refined Petroleum products and Nuclear Fuel
 - Chemicals, Chemical products and manmade fibres DG
 - **Rubber and Plastic products** DH
 - DI Non-metallic mineral products
 - DJ Basic metals and fabricated metal products
 - DK Machinery and Equipment N.E.C
 - DL **Electrical and Optical equipment**
 - DM Transport equipment
 - DN Manufacturing N.E.C
- Е Electricity, Gas and Water supply
- F Construction
- G Wholesale and Retail trade, Repair of motor vehicles and personal and household goods
- н Hotels and general catering
- Transport, Storage and Communication Т
- J **Financial Intermediation**
- К Real estate, renting and business activities
- L Public Administration and Defence; Compulsory Social Security
- Education Μ
- Ν Health and Social Work
- 0 Other Community, Social and Personal Service activities (including sewage and waste disposal)
- Ρ Private households with employed persons
- Q Extra-territorial organisations and bodies



Appendix 4 - IEMA Code of Professional Conduct

