

## THE WORLD BANK'S INDICATIVE OUTLINE OF AN ENVIRONMENTAL AND SOCIAL AUDIT

Source: World Bank, "Assessment and Management of Environmental and Social Risks and Impacts," in *Environmental and Social Framework*, p. 27-28, 2017, <http://pubdocs.worldbank.org/en/837721522762050108/Environmental-and-Social-Framework.pdf>.

The aim of the audit is to identify significant environmental and social issues in the existing project or activities, and assess their current status, specifically in terms of meeting the requirements of the Environmental and Social Safeguards (ESSs).

### (a) Executive Summary

- Concisely discusses significant findings and sets out recommended measures and actions and timeframes.

### (b) Legal and Institutional Framework

- Analyzes the legal and institutional framework for the existing project or activities, including (a) the country's applicable policy framework, national laws and regulations, and institutional capabilities (including implementation) relating to environment and social issues; variations in country conditions and project context; country environmental or social studies; national environmental or social action plans; and obligations of the country directly applicable to the project under relevant international treaties and agreements; (b) applicable requirements under the ESSs; and (c) the World Bank Group Environmental, Health and Safety Guidelines (EHSGs), and other relevant Good International Industry Practice (GIIP), and (where relevant) any applicable environmental and social requirements of existing financiers.

### (c) Project Description

- Concisely describes the existing project or activities, and the geographic, environmental, social, and temporal context and any Associated Facilities.
- Identifies the existence of any plans already developed to address specific environmental and social risks and impacts (e.g., land acquisition or resettlement plan, cultural heritage plan, biodiversity plan).
- Includes a map of sufficient detail, showing the site of the existing project or activities and the proposed site for the proposed project.

### (d) Environmental and Social Issues Associated with the Existing Project or Activities

- The review will consider the key risks and impacts relating to the existing project or activities. This will cover the risks and impacts identified in ESSs 1–10, as relevant to the existing project or activities. The audit will also review issues not covered by the ESSs, to the extent that they represent key risks and impacts in the circumstances of the project.

### (e) Environmental and Social Analysis

- The audit will also assess (i) the potential impacts of the proposed project (taking into account the findings of the audit with regard to the existing project or activities); and (ii) the ability of the proposed project to meet the requirements of the ESSs.

(f) Proposed Environmental and Social Measures

- Based on the findings of the audit, this section will set out the suggested measures to address such findings. These measures will be included in the Environmental and Social Commitment Plan (ESCP) for the proposed Project. Measures typically covered under this section include the following:
  - specific actions required to meet the requirements of the ESSs
  - corrective measures and actions to mitigate potentially significant environmental and/or social risks and impacts associated with the existing project or activities
  - measures to avoid or mitigate any potential adverse environmental and social risks or impacts associated with the proposed project