

Conceptualising an EIA-EMS-LCA-IR nexus for supporting integrated corporate reporting and thinking

Jan-Albert Wessels and Anna Longueville

It is generally accepted that the management and implementation of sustainability commitments made during the planning phase of projects are problematic throughout the implementation, operational and decommissioning phases of projects. This is particularly true in developing countries such as South Africa where the transition from the different phases of a project is viewed as a key contributing factor to this phenomenon. Environmental planning and management calls for the integration of a number of environmental instruments to aid in this challenge and enhance efficiency gains of projects. The most obvious integration is between Environmental Impact Assessment (EIA) and Environmental Management Systems (EMS), but there are also other instruments such as green procurement, Life Cycle Assessment (LCA) and Integrated Reporting (IR) that may be added to the EIA-EMS relationship. An extended EIA-EMS-LCA relationship may be particularly valuable as the new ISO14001: 2015 standard specifically focus on using a life cycle perspective (procurement to disposal) to prevent environmental impacts from being unintentionally shifted elsewhere within a service or product's cycle. This paper conceptualise an integrated EIA-EMS-LCA nexus that may deliver on integrated corporate reporting and thinking by drawing from various sources of secondary and empirical data as well as phenomenological learning from the authors of a developed (Sweden) and developing country (South Africa).

Keywords: Environmental Impact Assessment (EIA), Environmental Management Systems (EMS), Life Cycle Assessment (LCA), Integrated Reporting (IR).