



Document Title: Element 2 - Leadership and Accountability		Document Identifier: 126538934
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1. PURPOSE

The Mosaic Leadership and Accountability Element establishes the minimum requirements for assuring that leadership is accountable for Mosaic's Management System performance, providing adequate resources to address risks, and assuring that performance and continuous improvement expectations are defined and integrated at all levels.

The establishment of clear management system roles and responsibilities at the location will enable effective management system implementation, ensure control of Environment, Health, and Safety (EHS) risks, and drive commitment and accountability throughout the workforce. Culture, behaviors, and performance will be enhanced by clearly defined roles, responsibilities, and accountabilities.

2. SCOPE

The requirements of the MMS apply to all of Mosaic with limited exceptions of mergers and acquisitions that are not yet operated by Mosaic.

3. ROLES AND RESPONSIBILITIES

3.1 Senior Leadership

- 3.1.1** Provide visible leadership through proactive actions to support the Business Unit (BU) with the execution and continuous improvement of the MMS.
- 3.1.2** Support the BU and hold them accountable for their actions in support of the MMS.
- 3.1.3** Ensure that the BUs have adequate resources to effectively implement, execute and continuously improve the MMS.

3.2 EHS Services

- 3.2.1** Provide strategic direction for Mosaic's EHS standards, programs and processes.
- 3.2.2** Direct the organization to establish, implement, maintain, enforce, monitor, and continuously improve the MMS.

3.3 Business Unit

- 3.3.1** Provide sites with appropriate support and resources to meet the MMS requirements.
- 3.3.2** Demonstrate visible support of EHS commitments.
- 3.3.3** Ensure the site is accountable for following EHS standards, programs and procedures.

3.4 Site

- 3.4.1** Define roles, assign responsibilities, request resources, establish accountability, and delegate authority to implement programs and procedures to meet MMS requirements.
- 3.4.2** Ensure worker participation in the implementation and the continuous improvement of the MMS.
- 3.4.3** Ensure that the recognition systems are aligned with the MMS performance objectives and goals.
- 3.4.4** Hold site workers accountable for following EHS standards, programs, and procedures.
- 3.4.5** Assign individuals from the site to assume overall responsibility for managing site implementation and compliance with this Element as Element Sponsor and Element Owner.

3.5 Element Sponsor

- 3.5.1** Champion the implementation, maturity, and leadership engagement efforts at the site-level.
- 3.5.2** Allocate resources necessary for the development of supporting processes or programs, implementation, and maturity of this element.
- 3.5.3** Ensures the structure and assigned responsibilities support integration of the MMS at the site.
- 3.5.4** Assists in the prioritization and resolution of MMS issues and barriers.
- 3.5.5** Sets direction of the MMS at the site and communicates resources needs to leadership.
- 3.5.6** Ensures clear responsibilities, accountabilities, and authorities are established for the system and communicated.

3.6 Element Owner

- 3.6.1** Facilitate and influence the application and integration of this element and its requirements at the site.
- 3.6.2** Identify additional resources needed to support implementation.
- 3.6.3** Establish roles, responsibilities, and accountabilities and identify resource needs for the implementation, administration, and management of this element.
- 3.6.4** Complete a Roles and Responsibilities Matrix defining location specific EHS Roles and Responsibilities related to MMS and compliance standards.
- 3.6.5** Ensure and validate the requirements of this element are being met.

3.7 Workers

- 3.7.1** Demonstrate a basic understanding of the MMS requirements.
- 3.7.2** Follow all EHS standards, programs, and procedures, to ensure a safe and healthy work environment.
- 3.7.3** Participate and contribute to the continual improvement of the MMS.
- 3.7.4** Promptly report work related EHS incidents.

4. SITE REQUIREMENTS

4.1 Site Leadership

- 4.1.1** Model behavior aligned with the EHS Policy commitment and MMS requirements.
- 4.1.2** Engage with colleagues and workers regarding MMS Elements in routine communications.
- 4.1.3** Encourage worker engagement with the MMS Elements through interviews and solicitation of feedback to contribute to the continual improvement of the system.
- 4.1.4** In addition to visibly demonstrating commitments to EHS excellence, Site Leadership shall:
 - Provide necessary financial, human, and other resources to:
 - Manage risks at all levels;
 - Implement MMS requirements; and
 - Meet compliance obligations.
 - Integrate the MMS into Mosaic's other business systems and processes, assuring the organization's performance review, compensation, and reward and recognition systems are aligned with the EHS Policy and MMS performance objectives.
- 4.1.5** Identify and address gaps with assigned action items designed to close the gap.

- 4.1.6 Ensure workers are aware, informed and held accountable for their job specific responsibilities.
- 4.1.7 Provide workers timely access to information relevant to the MMS, including EHS Policy, site risks, existing areas of nonconformance, and benefits of enhanced EHS performance.
- 4.1.8 Enforce prompt reporting of work related EHS incidents and potential risks.

4.2 Roles and Accountability

- 4.2.1 The site shall identify and document EHS roles and responsibilities necessary to establish and maintain the MMS. Roles and responsibilities must be established for all employees including the following organization levels:
 - Those who manage activities that have or could have an impact on the organization's EHS performance, including Senior Leadership, managers, supervisors, and functional EHS leaders.
 - Personnel who perform tasks and activities that have EHS risks, including employees and contractors.
 - Personnel who verify EHS performance for the site including those performing audits, self-assessments, inspections, and monitoring activities.
 - The site's senior leader (General Manager or highest leader level) is ultimately responsible and accountable for EHS performance and the performance of the MMS. The senior leader shall appoint standard sponsors and owners for each one of the Management System elements.
- 4.2.2 Roles and responsibilities must be assigned for all activities of the MMS (i.e., operational controls, management programs, EHS procedures, objectives, training, etc.).
- 4.2.3 Operational Controls must include assignment of responsibility for control requirements (procedure, etc.). Where possible, responsibilities shall be assigned to the individual(s) that have authority and responsibility for the operation, activity, or risk to be controlled.
- 4.2.4 Those assigned specific EHS responsibilities must be at a level in the organization where they have adequate authority, resources, and operational knowledge to successfully carry out their responsibilities.
- 4.2.5 EHS performance expectations must be included and documented in the performance management process (i.e., goals and objectives, goal setting, year-end performance, etc...) for all individuals assigned specific EHS responsibilities.
- 4.2.6 Follow established process to ensure appropriate accountability is followed for EHS disciplinary issues. The disciplinary program should consider the following:
 - Employee disciplinary action for knowing violations.
 - Supervisor disciplinary action when supervisors are aware of and allow violations within their area of responsibility.
 - Supervisor disciplinary action when supervisors, through the proper performance of their duties, should have been aware of violations.

5. TRAINING

All workers will receive training on the contents of the MMS. The Mosaic Management System People Leader and Worker trainings are sufficient to cover this requirement. Refresher training will be provided in the event the MMS is modified or otherwise revised, as needed.

6. REVIEW

The Leadership and Accountability Element will be reviewed at least every three years by EHS Services and updated as needed. Appropriate communication will occur, as needed, to ensure all workers are aware of the changes.

7. REFERENCES

- Element 5 - Objectives and Goals
- Element 6 - Training and Competency
- Element 12 - Management Review
- Global Life Saving Rules

8. DOCUMENT CONTROL

All MMS documents will be controlled in the Mosaic document management system. Any printed documents must be date stamped with the date printed to monitor that the most current version is reviewed.

All documents and records must be retained per the requirements of Element 8 - Document Control and local retention schedules.

9. REVISION HISTORY

Revision Date	Revision Number	Description of Change
April 1, 2024	1	4.2.5 – Added “goal setting, year-end performance, etc...” 5. Added “The Mosaic Management System People Leader and Worker trainings are sufficient to cover this requirement.” 6. Changed review cycle from yearly to at least every 3 years. 7. Removed “Site R/R Matrix”
April 1, 2025	2	Remove - 3.6.5 Establish a site EHS Steering Committee that includes the Element Sponsors. Remove - 3.7.3 Support EHS Policy commitments by adhering to requirements established in the MMS. Add new section 4.2.6. – on EHS disciplinary accountability.