

ISO 14001:2015 UPGRADE AUDIT CHECKLIST

Intertek




Purpose:

The purpose of this checklist is to:

- Help the user verify whether an ISO 14001:2004 Environmental Management System (EMS) has been successfully upgraded in accordance with the requirements of ISO14001:2015. To that end, guidance and examples of objective evidence have been provided for each clause of 14001:2015.
- Be utilized as a form to document objective evidence related to implementation of the new and revised requirements of 14001:2005.
- Highlight the standard's:
 - New clauses and requirements
 - Changes in the Standard clauses / requirements
 - Need for "Documented Information"

Please use below legend for interpretation of the signs provided in the context:

| Sign | Description |
|---|---|
| ★ | New Clause and/or Requirement |
|  | Documented Information is required |
| Δ | Delta for additional requirements in clause |

Please Note:

This checklist is a tool to evaluate and record the objective evidence for each requirement of the ISO 14001:2015 Standard. The note sections are provided as thought starters, and examples are provided when applicable. The requirements of ISO 14001:2015 are paraphrased, and the user must take care to review the ISO 14001:2015 standard to understand all specific requirements. As well, review of Annex A of ISO 14001:2015 is highly recommended.

The "Yes " box should be ticked when the objective evidence demonstrates conformity. The "No" box should be ticked if the objective evidence demonstrates a nonconformity. An "Opportunity for Improvement" (OFI) may exist in the same clause, but an OFI may not be issued for an issue which does not conform. Audit note sections are provided for references to objective evidence, interviewees, etc., and may be used in lieu of other audit note forms.

| | |
|-------------------------|------------------------------|
| Client Name: | Client Location: |
| Client ID#: | Activity: |
| Lead Auditor: | Audit Date(s): |
| Team Auditor(s): | Report Date/Revision: |


| Clause # | Requirements | Yes | No | Objective evidence / Remarks |
|------------|---|--------------------------|--------------------------|---|
| 4 | Context of the organization | | | |
| 4.1 | Understanding the organization and its context | | | |
| ★ | Does the organisation have a high-level, conceptual understanding of the internal and external issues ¹ that can affect, either positively or negatively, its ability to achieve the intended outcomes of its Environmental Management System (EMS)? | <input type="checkbox"/> | <input type="checkbox"/> | Describe the process used by client to identify internal and external issues. Reference objective evidence, including examples of these issues. |

1. Organization's Issues examples:

- Environmental conditions capable of affecting or being affected by the organization. For example *the impacts on / from environmental conditions like climate change, storms and floods, air quality, water quality, land use, existing contamination, natural resource availability, biodiversity, etc.*
- External:* cultural, social, political, regulatory, financial, economic, natural and competitive issues, whether international, national, regional or local
- Internal:* organization's activities, products, services, strategic direction and capabilities (people, knowledge, processes, systems)

| ISO14001 | | Comments | Examples / Objective Evidence |
|----------|------|--|---|
| 2015 | 2004 | | |
| 4.1 | N/A | <p>Auditors will need to understand the environmental conditions, internal and external issues, typically experienced in type of organisations that can have positive and/or negative impacts, and must be prepared and able to challenge an organization if they believe the organization's determination of its context is deficient or incorrect.</p> <p>The standard does not have a specific requirement that these internal and external issues, or their monitoring and review, be documented by an organization. Therefore, auditors cannot simply ask for a list of issues or records of reviews. However, the information may be obtained from different sources within the organization.</p> <p>In addition to reviewing any documented process, the audit approach must include interviews with relevant top management in relation to the organization's context and its strategic direction, identified issues and conditions, and how these may affect the intended outcomes of the</p> | <p>Evidence needs to be obtained to provide assurance that organizations will regularly or as necessary review and update their external and internal issues. Some sources could be:</p> <p>Business Strategy Plan;</p> <p>Environmental Plan;</p> <p>Information provided on the organization's website;</p> <p>Annual reports;</p> <p>Management meeting minutes;</p> <p>Procedure; and</p> <p>List of external and internal environmental issues & conditions.</p> |

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| | | EMS. | | | |
| Clause # | Requirements | Yes | No | Objective evidence / Remarks | |
| 4.2 | Understanding the needs and expectations of interested parties | | | | |
| ★ | Has the organization adequately determined the interested parties and their requirements relevant to its EMS? Which of these requirements are considered as organization's compliance obligations? | <input type="checkbox"/> | <input type="checkbox"/> | Describe the process used by the organization to identify the interested parties. Reference objective evidence, including examples of interested parties and any resulting compliance obligations: | |
| Notes: | | | | | |
| ISO14001 | Comments | | | Examples / Objective Evidence | |
| 2015 | 2004 | | | | |
| 4.2 | N/A | An 'interested party' is any person or organization that can affect, be affected by, or perceive themselves to be affected by the decisions or activities of the organization implementing the EMS. | | | Examples of interested parties: customers, communities, contractors, suppliers, regulators, NGOs, business partners, etc. |
| | | The organization has the right to decide which interested party requirements will be considered as "compliance obligations," as each interested party may also have its own set of requirements, but not all of these will be relevant to the organization's EMS. | | | Compliance obligations must be documented, per ISO 14001:2015, 6.1.3. |
| | | "Compliance obligations" include: <ul style="list-style-type: none"> All relevant legal requirements All requirements imposed by upper levels in the organization (for example corporate requirements) All relevant requirements of relevant interested parties that the organization decides to comply with, whether contractually (customers) or voluntarily (environmental commitments). | | | Although not specifically required, objective evidence could be a list or matrix of the interested parties, their corresponding needs and expectations, and indication of which of these accepted as compliance obligations. |
| | | Auditors will have to ensure that the organization has properly identified interested parties, and subsequently determined if any of their needs and expectations will become compliance obligations. Auditors will also need to ensure that this process is revisited periodically because the relevant requirements of relevant interested parties may change over time. | | | In order to determine the relevancy of an interested party or its requirements, the organization needs to answer: Q: Will this interested party (or its requirements) have an effect on the organization's ability to achieve the intended outcomes of its environmental management system? |
| Clause # | Requirements | Yes | No | Objective evidence / Remarks | |
| 4.3 | Determining the scope of the Environmental management system | | | | |
| Δ | Has the organization determined the boundaries and applicability of the EMS to establish its scope? | <input type="checkbox"/> | <input type="checkbox"/> | | |

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|---|--|--------------------------|--------------------------|--|
| | Has the organization effectively considered the following prior to determining the scope of the EMS? The extent of organization's control and influence, context, external and internal issues, compliance obligations, physical and functional boundaries, activities, products and services? | <input type="checkbox"/> | <input type="checkbox"/> | |
|  | Has the organization made its scope available to all interested parties as documented information? | <input type="checkbox"/> | <input type="checkbox"/> | |

Notes:

| ISO14001 | | Comments | Examples / Objective Evidence |
|----------|------|---|--|
| 2015 | 2004 | | |
| 4.3 | 4.1 | Auditors will need to verify that the organization's scope has been established in consideration of organization's boundaries and applicability of the EMS. There is now essentially a process by which a scope must be determined; simply declaring a fenceline scope and excluding product-related aspects without evaluating the new considerations is not acceptable. | Evaluate the process by which the scope was determined. Review any process or procedure, if present. Lack of a documented process will require more reliance on objective evidence from interviews. |
| | | An organization has the freedom and flexibility to define its boundaries , as long as the top management for that (those) part(s) has authority to establish an EMS. The scope of the EMS may include: <ul style="list-style-type: none"> the whole of the organization, specific and identified functions of the organization, specific and identified sections of the organization, or one or more functions across a group of organizations. | Auditors may need to challenge the organization if any activities, products and services that would likely have a significant impact on the environment are omitted from the scope of the EMS. The organization's scope determinations should be reasonable and consistently applied. Note that an aspect/issue may have potential significant impact on the environment but may not necessarily be identified as a significant aspect by the organization. It is possible a manufacturing plant has little or no control over product design, procurement, transportation, use, and end of life treatment, where such are controlled by a separate corporate entity. |
| | | Auditors need to verify that the organization has considered its degree of control / influence over its activities, products and services from a life cycle perspective . Auditors need to be aware of the differences in meaning between "consider" and "take into account." | Degree of control needs to be determined for environmental aspects associated with such things as procured goods and services, outsourced processes, product performance requirements, end of life treatment (recycling, disposal, etc.). |
| | | "Scoping should not be used to exclude activities, products, services, or facilities that have or can have significant environmental aspects, or to evade its compliance obligations." (ISO 14001:2015 Annex A.4.3 and 6.1.2). This also includes the outsourced functions or processes (8.1). | Example: a battery manufacturer; this would include review of the aspects/impacts related to such things such as acid and lead procurement and delivery, use of batteries by the user, as well as recycling and disposal. |
| | | The Auditors need to ensure that the organization has made the <u>documented</u> scope available to its interested parties | Verify objective evidence of availability of the scope to interested parties. A statement from the organization that the scope will be provided upon request may be accepted as objective evidence. |

| Clause # | Requirements | Yes | No | Objective evidence / Remarks |
|----------|--|--------------------------|--------------------------|------------------------------|
| 4.4 | Environmental management system | | | |
| Δ | While establishing, implementing, maintaining and continually improving the EMS; - Has the organization implemented an EMS, including all required processes, in accordance with the requirements of ISO 14001? | <input type="checkbox"/> | <input type="checkbox"/> | |
| | - Has the organization considered the knowledge it gained from its context and its interested parties' requirements? | <input type="checkbox"/> | <input type="checkbox"/> | |

Notes:

| ISO14001 | | Comments | Examples / Objective Evidence |
|----------|------|---|--|
| 2015 | 2004 | | |
| 4.4 | 4.1 | ISO14001:2015 includes specific requirements necessary for the adoption of processes when developing, implementing and improving the EMS. This requires an organization to systematically define and manage processes and their interactions so as to achieve the intended results in accordance with both the policy and strategic direction of the organization. | Auditors should ask themselves: <ul style="list-style-type: none"> How well is the 'process approach' understood in the organization? Is the EMS in line with the organization's context, and requirements of interested parties? Is it likely the established EMS will achieve its intended outcomes and enhance environmental performance? These include enhancement of environmental performance, fulfilment of compliance obligations, and achievement of environmental objectives. |
| | | A process is set of interrelated or interacting activities which transforms inputs into outputs. A procedure is a specified way of fulfilling an activity within a process. ISO 14001:2015, Clause 5.1, requires integration of the environmental management system requirements into the organization's business processes (i.e., Sales, Procurement, Manufacturing, Shipping, etc.). | EMS processes may be defined to address: <ul style="list-style-type: none"> Supplier, Manufacturer, Internal or External Customer issues Material, Resources, Energy, and Waste Design, Operation, Production, Logistics, etc. Activities, Products, and Services Customers, End Users |
| | | Some documented information can be used as evidence that the organization has implemented all required EMS processes. If these are working well for the organization then there is no need to replace them. | <ul style="list-style-type: none"> Use of Turtle diagram for identifying the Process elements Existing environmental risk assessments, Operational procedures, Work instructions, and Flow charts |


| | | <p>There is a shift in emphasis with regard to continual improvement from improving the management system to improving environmental performance. ISO14001:2015 adds a reminder that the main purpose of the EMS is to enhance environmental performance. The organizations will have to pay attention to use some environmental performance indicators to control and monitor environmental issues, and associated risks and opportunities.</p> | | <p>Objective evidence should indicate that the organization has successfully integrated the EMS processes in its business processes. Evidence may include management reviewing EMS KPI's as part of regular business reviews, awareness of contractors and employees of EMS goals and expectations, etc.</p> | |
|-----------------|---|---|--------------------------|--|--|
| Clause # | Requirements | Yes | No | Objective evidence / Remarks | |
| 5 | Leadership | | | | |
| 5.1 ★ | <p>Leadership and commitment How is it evident that Top Management is committed to EMS and shows leadership?</p> | | | | |
| a) | Is top management demonstrating accountability for the effectiveness of the EMS? | <input type="checkbox"/> | <input type="checkbox"/> | | |
| b) | Are the environmental policy and objectives established, and compatible with the strategic direction and the context of the organization? Is top management involvement evident? | <input type="checkbox"/> | <input type="checkbox"/> | | |
| c) | Does top management ensure that the EMS requirements are integrated into the organization's business processes? | <input type="checkbox"/> | <input type="checkbox"/> | | |
| d) | Does top management ensure the availability of resources needed for the EMS? | <input type="checkbox"/> | <input type="checkbox"/> | | |
| e) | Does top management communicate the importance of effective environmental management and of conforming to the EMS requirements? | <input type="checkbox"/> | <input type="checkbox"/> | | |
| f) | Does top management ensure that the EMS achieves its intended outcome(s)? | <input type="checkbox"/> | <input type="checkbox"/> | | |

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| g) | Does top management direct and support persons to contribute to the effectiveness of the EMS? | <input type="checkbox"/> | <input type="checkbox"/> | |
| h) | Does top management promote continual improvement? | <input type="checkbox"/> | <input type="checkbox"/> | |
| i) | Does top management support other relevant management roles to demonstrate their leadership in their areas of responsibility, when applicable? | <input type="checkbox"/> | <input type="checkbox"/> | |

Note: Reference to “business” in the 14001 Standard can be interpreted broadly to mean those activities that are core to the purposes of the organization's existence.

| ISO14001 | | Comments | Examples / Objective Evidence |
|----------|------|---|--|
| 2015 | 2004 | | |
| 5.1 | N/A | Top management must emphasize the importance of conforming to the EMS requirements. Additionally, it must also ensure that the EMS is achieving its intended results, and that continual improvement is driven within the organization. | Auditors should look for evidence that top management has a “hands-on” approach to the management of their EMS during interviews and auditing other requirements e.g. Context of the organization, Environmental policy and objectives, Management review minutes, Resources etc. |
| | | Top management must demonstrate much more direct involvement in the EMS compare to previous version of Standard which needed the top management to delegate responsibility for the EMS down to the MR. Top Management is responsible for ‘ensuring’ that a task is done, but otherwise the specified requirements must be seen to be undertaken by top management directly. Auditors must understand which ISO14001:2015 requirements top management can delegate and which they cannot. | Evidence of top management involvement may be found in: <ul style="list-style-type: none"> • Business strategy plans & meetings • Environmental goals & communications • Information provided on the organization's website • Annual reports • Management meeting minutes |
| | | NOTE: If it is evident that the top management is <u>not involved</u> with the EMS, a major non-conformance will be issued. | Note: Management involvement must now be demonstrated and cannot be simply confined to annual management reviews. Auditors should ensure that they are well prepared to interview the top management in respect of their commitment to their EMS. A good understanding of management-related processes and language used by top management can be helpful to engage with management on a range of issues. |

| Clause # | Requirements | Yes | No | Objective evidence / Remarks |
|----------|----------------------|-----|----|------------------------------|
| 5.2 | Environmental Policy | | | |

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| | Seek objective evidence for top management's involvement in establishing, implementing and maintaining an environmental policy. | | | |
| a) | Is the policy appropriate to the defined scope, purpose, and context of the organization, including the nature, scale and environmental impacts of its activities, products and services? | <input type="checkbox"/> | <input type="checkbox"/> | |
| b) | Does the policy provide a framework for setting environmental objectives? | <input type="checkbox"/> | <input type="checkbox"/> | |
| Δ c) | Does the policy include a commitment to protection of the environment, covering prevention of pollution and other specific commitments relevant to the context of the organization? | <input type="checkbox"/> | <input type="checkbox"/> | |
| d) | Does the policy include a commitment to fulfill the compliance obligations? | <input type="checkbox"/> | <input type="checkbox"/> | |
| e) | Does the policy include a commitment to Continual improvement of the EMS to enhance environmental performance? | <input type="checkbox"/> | <input type="checkbox"/> | |
|  | Is the policy maintained as documented information? | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Is the policy communicated within the organization, to all persons doing work (directly or indirectly) under the organization's control? | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Is the policy made available to interested parties? | <input type="checkbox"/> | <input type="checkbox"/> | |


| ISO14001 | | Comments | Examples / Objective Evidence |
|----------|------|---|--|
| 2015 | 2004 | | |
| 5.2 | 4.2 | ISO14001:2015 now requires that an organization's environmental policy is appropriate to both its purpose and context . This means that once the organization has determined its context and the relevant requirements of its interested parties, top management must review its environmental policy in light of that information. | Objective evidence must include an interview with top management covering the points a) to e) to ensure thorough understanding and leadership at the highest level. If the top management is not involved; a non-conformance must be issued. |

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| | | <p>Three specific commitments have to be included in the policy:</p> <ul style="list-style-type: none"> To protect the environment, To fulfill compliance obligations To continually improve the EMS and improvement of the organization's environmental performance. | <p>Examples of evidence of commitments that support protection of the environment as well as a framework for objectives may include:</p> <ul style="list-style-type: none"> Sustainable resource use, Climate change mitigation and adaptation, Protection of biodiversity and ecosystems, Addressing other relevant environmental issues. |
| | | <p>Organizations will need to review the environmental policy as necessary to ensure that any changes in its context, interested parties or their requirements is reflected in the policy and whether the organization's objectives are effected (6.2.1 a).</p> | <p>Note: although the environmental policy statement may not include the <u>exact</u> wording of the required commitments, each commitment must be clearly included in the documented policy. That said, the meaning and intent of the standard must be fulfilled.</p> <p>The former commitment to “comply with legal and other requirements” could continue to be used, as this can be considered equivalent to “fulfilling compliance obligations.”</p> |

| Clause # | Requirements | Yes | No | Objective evidence / Remarks |
|------------|---|--------------------------|--------------------------|------------------------------|
| 5.3 | Organizational roles, responsibilities and authorities | | | |
| | In order to facilitate effective environmental management; Does top management ensure that the roles and their relevant responsibilities and authorities are assigned and communicated within the organization to ensure that; | | | |
| a) | EMS conforms to the requirements of the ISO14001:2015 standard? | <input type="checkbox"/> | <input type="checkbox"/> | |
| b) | Performance of the EMS, including environmental performance, is reported to top management? | <input type="checkbox"/> | <input type="checkbox"/> | |

| ISO14001 | | Comments | Examples / Objective Evidence |
|------------|--------------|---|--|
| 2015 | 2004 | | |
| 5.3 | 4.1.1 | <p>Auditors should note that there is no longer a requirement for appointment of Management Representative (MR), though the duties currently assigned to the MR under ISO14001:2004 must still be undertaken and can be assigned to different personnel.</p> | <p>Examples of objective evidence to verify implementation:</p> <ul style="list-style-type: none"> Communication or roles, responsibilities and authority; Processes & procedures to fulfil requirements are adequately resourced; |

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| | | <p>Auditor must seek evidence that organization's personnel have not only been advised of their EMS responsibilities and authorities, but also that they understand these in the context of the overall purpose of the EMS.</p> | <ul style="list-style-type: none"> Awareness of expectations is demonstrated in all relevant levels of the organization; Reporting on the operation (audits & inspections) and performance of the EMS is done (business meetings, KPI reviews, etc.). |
| | | <p>Auditors must also seek evidence that top management have assigned responsibility and authority for preserving the integrity of the organization's EMS during changes.</p> | |




| Clause # | Requirements | Yes | No | Objective evidence / Remarks |
|---|---|--------------------------|--------------------------|------------------------------|
| 6 | PLANNING | | | |
| 6.1 | Actions to address risks and opportunities | | | |
| 6.1.1 | General | | | |
| ★ | What process has been developed to identify risks and opportunities? | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Is it evident that the organization has considered its context, relevant requirements of their relevant interested parties and their defined scope when planning for the EMS? | <input type="checkbox"/> | <input type="checkbox"/> | |
|  | Does the organization maintain documented information on its risks and opportunities, and are the processes needed documented to the extent necessary to be sure they are carried out as planned? | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Has the organization determined the risks and opportunities that need to be addressed to: | | | |
| | <ul style="list-style-type: none"> give assurance that the EMS can achieve its intended outcome(s)? | <input type="checkbox"/> | <input type="checkbox"/> | |

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| | <ul style="list-style-type: none"> prevent, or reduce, undesired effects, including the potential for external environmental conditions to affect the organization? | <input type="checkbox"/> | <input type="checkbox"/> | |
| | <ul style="list-style-type: none"> achieve continual improvement? | <input type="checkbox"/> | <input type="checkbox"/> | |

| ISO14001 | | Comments | Examples / Objective Evidence |
|----------|------|--|---|
| 2015 | 2004 | | |
| 6.1.1 | N/A | <p>"Risks and opportunities" are defined as:</p> <ul style="list-style-type: none"> Potential adverse effects (threats) and Potential beneficial effects (opportunities). | <p>Note: external and internal issues, and relevant needs and expectations of relevant interested parties may be sources of risks.</p> |
| | | <p>Although risks and opportunities have to be determined and addressed, there is no requirement for a formal, documented risk management process. Auditors should seek evidence confirming that an organization has a methodology in place that enables them to effectively identify risks and opportunities with respect to the planning of its EMS.</p> | <p>Objective evidence may be in the form of a dedicated risk matrix, risks added to other forms such as an aspect register, corrective/preventive action log and forms, etc.</p> |
| | | <p>Section 6.1.1 e) states that the organization shall maintain documented information of its process(es) needed in 6.1.1 to 6.1.4, to the extent necessary to have confidence they are carried out as planned. In the absence of documented processes/procedures, auditors will need to use observations and interviews (and review of the process output, which may contain documented evidence) in assessing the processes to make judgement calls on whether or not undocumented processes are being carried out as planned.</p> | |
| | | <p>Note: The role of the auditor is not to carry out his/her own determination of risks and opportunities, but to ensure that the organization is applying its own methodology consistently and effectively.</p> | <p>Options to address risks and opportunities can include:</p> <ul style="list-style-type: none"> avoiding risk, taking risk in order to pursue an opportunity, eliminating the risk source, changing the likelihood or consequences, sharing the risk, or retaining risk by informed decision. SWOT analysis by the organization as part of its business strategy to identify the external risk and opportunities and |
| | | <p>All of the processes of an EMS do not represent the same level of risk in terms of the organization's ability to meet its objectives. Due to this reason, the consequences of failures or non-conformities in relation to processes, systems, products and/or services will not be the same for all organizations. When deciding how to plan and control its EMS, including</p> | |


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| | | its component processes and activities, the organization needs to consider both the type and level of risk associated with them. | <ul style="list-style-type: none"> action plan to address them. Formal business risk assessment performed by the organization talking into consideration its context, associated risk and opportunities and mitigation plan. Use of process approach by organization to identify sources of input, activities, output, receiver of output, performance indicators to control and monitor processes, the risks and opportunities associated with them and action plan to address them. |
| | | Auditors should ensure that the organization is taking a planned approach to addressing risks and realizing opportunities, and that any actions taken have been recorded. | |

| Clause # | Requirements | Yes | No | Objective evidence / Remarks |
|----------|---|--------------------------|--------------------------|------------------------------|
| 6.1.2 | Environmental aspects | | | |
| | Has the organization identified environmental aspects of the activities, products or services under its control / influence? | <input type="checkbox"/> | <input type="checkbox"/> | |
| Δ | Does the organization's determination of environmental aspects consider a life cycle perspective? | <input type="checkbox"/> | <input type="checkbox"/> | |
| a) | Do the identified aspects take into account change? i.e. <ul style="list-style-type: none"> Planned or new developments and New or modified activities, products and services | <input type="checkbox"/> | <input type="checkbox"/> | |
| b) | Do the identified aspects cover abnormal and potential [foreseeable] emergency situations as well as normal situations? | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Does the organization determine its significant environmental aspects (those aspects that have or can have a significant impact on the environment)? | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Has the organization communicated its significant environmental aspects among the various levels and functions with the organization? | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Does the organization maintain documented information of its: | | | |

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|---|---|--------------------------|--------------------------|--|
|  | <ul style="list-style-type: none"> Criteria used to determine its significant environmental aspects? | <input type="checkbox"/> | <input type="checkbox"/> | |
|  | <ul style="list-style-type: none"> Environmental aspects and associated environmental impacts? | <input type="checkbox"/> | <input type="checkbox"/> | |
|  | <ul style="list-style-type: none"> Significant environmental aspects? | <input type="checkbox"/> | <input type="checkbox"/> | |

| ISO14001 | | Comments | Examples / Objective Evidence |
|----------|-------|---|--|
| 2015 | 2004 | | |
| 6.1.2 | 4.3.1 | <p><i>This is almost the same requirement as in the 2004 edition.</i></p> <p>The organization has to determine the environmental aspects, and their impacts, of its activities, products and services under its control and influence.</p> <p>The organization has to establish criteria to determine which of these aspects have or can have a significant environmental impact.</p> <p>Note: Significant environmental aspects can result in risks and opportunities with associated adverse or beneficial impacts.</p> | <p>Objective evidence must contain established criteria for evaluating significance of aspects (i.e., process or procedure). Also a register/matrix of aspects and impacts may be presented as evidence.</p> <p>Changing circumstances: could be a formal management of change procedure.</p> |
| | | <p>New: Life-cycle Perspective</p> <p>Consideration of environmental aspects and impacts has been broadened. Environmental aspect identification and evaluation process must now consider a life-cycle perspective.</p> | <p>A full-scale life-cycle analysis is not required. However the organization needs to consider aspects associated with:</p> <ul style="list-style-type: none"> natural resources uses (mining, water withdrawal) purchased raw materials transportation manufacturing, services, other activities by-products: air, waste and waste emissions transportation of products use of products and services end of life issues – recycling and disposal |

| Clause # | Requirements | Yes | No | Objective evidence / Remarks |
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| 6.1.3 | Compliance obligations | | | |
| | Does the organization determine and have access to the compliance obligations related to its environmental aspects? | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Does the organization determine how its compliance obligations apply to the organization? | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Does the organization take its compliance obligations into account when establishing, implementing, maintaining and continually improving its environmental management system? | <input type="checkbox"/> | <input type="checkbox"/> | |
|  A | Does the organization maintain documented information of its compliance obligations? | <input type="checkbox"/> | <input type="checkbox"/> | |


| ISO14001 | | Comments | Examples / Objective Evidence |
|----------|-------|--|--|
| 2015 | 2004 | | |
| 6.1.3 | 4.3.2 | <p>“Legal and other requirements” shifted to “compliance obligations”</p> <p>Note: These compliance obligations can result in risks and opportunities to the organization.</p> | <p>Obligations may arise from:</p> <ul style="list-style-type: none"> • Mandatory requirements: applicable laws and regulations • Voluntary commitments: such as organizational and industry standards, contractual relationships, principles of good governance and community and ethical standards. <p>Documented information could be a list or matrix of compliance obligations.</p> |

| Clause # | Requirements | Yes | No | Objective evidence / Remarks |
|----------|---|--------------------------|--------------------------|------------------------------|
| 6.1.4 | Planning action | | | |
| ★ | Has the organization planned to: | | | |
| a) | Take actions to address these? <ul style="list-style-type: none"> • Risks and opportunities, • Significant environmental aspects and, • Compliance obligations | <input type="checkbox"/> | <input type="checkbox"/> | |

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|------|---|--------------------------|--------------------------|--|
| b-1) | Integrate and implement the actions into its EMS processes or other business processes? | <input type="checkbox"/> | <input type="checkbox"/> | |
| b-2) | Evaluate the effectiveness of these actions? | <input type="checkbox"/> | <input type="checkbox"/> | |
| | When planning these actions, does the organization consider its technological options and its financial, operational and business requirements? | <input type="checkbox"/> | <input type="checkbox"/> | |

| ISO14001 | | Comments | Examples |
|----------|------|---|--|
| 2015 | 2004 | | |
| 6.1.4 | N/A | The standard requires a planned approach with respect to these actions, with the actions being integrated into the EMS or other business processes. | The actions planned may include: <ul style="list-style-type: none"> Establishing objectives; Establishing new or improving existing controls; Establish or expand monitoring methods; Incorporating the action into an EMS process; etc. |
| | | For those actions that have been completed, auditors must ensure that each action's effectiveness has been assessed. | |

| Clause # | Requirements | Yes | No | Objective evidence / Remarks |
|----------|--|--------------------------|--------------------------|------------------------------|
| 6.2 | Environmental objectives and planning to achieve them | | | |
| 6.2.1 | Environmental objectives | | | |
| | Has the organization established environmental objectives at relevant functions and levels? | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Has the organization taken into account below issues when establishing environmental objectives? <ul style="list-style-type: none"> Significant environmental aspects Compliance obligations associated with significant environmental aspects | <input type="checkbox"/> | <input type="checkbox"/> | |

| | | | | |
|---|--|--------------------------|--------------------------|--|
| | Does the organization consider its risks and opportunities when establishing environmental objectives? | <input type="checkbox"/> | <input type="checkbox"/> | |
| a) | Are the organization's environmental objectives consistent with its environmental policy? | <input type="checkbox"/> | <input type="checkbox"/> | |
| b) | Are the environmental objectives measurable (if practicable)? | <input type="checkbox"/> | <input type="checkbox"/> | |
| c) | Does the organization monitor the environmental objectives? | <input type="checkbox"/> | <input type="checkbox"/> | |
| d) | Are the environmental objectives communicated? | <input type="checkbox"/> | <input type="checkbox"/> | |
| e) | Does the organization update the environmental objectives as appropriate? | <input type="checkbox"/> | <input type="checkbox"/> | |
|  | Does the organization retain documented information on the environmental objectives? | <input type="checkbox"/> | <input type="checkbox"/> | |

| ISO14001 | | Comments | Examples |
|----------|-------|---|--|
| 2015 | 2004 | | |
| 6.2.1 | 4.3.3 | ISO 14001:2015 is asking for a more robust management of objectives. Auditors need to know how to audit a set of interrelated objectives, ensuring that they are mutually consistent and that they are aligned with the strategic direction of the organization. | Documented information of objectives typically is in the form of a description or matrix of the objective and corresponding means and timeframe to achieve the objectives. |
| | | Organizations need to set their environmental objectives for relevant functions, levels and processes within its EMS. It is for the organization itself to decide which functions, levels and processes are relevant. | |

| | | | |
|--|--|--|--|
| | | <p>A key addition in the 2015 revision is the use of indicators to monitor the achievement of objectives.</p> <p>Indicators are defined as a measurable representation of the status of operations, management or conditions.</p> <p>Each objective will need one or more associated indicators.</p> | |
|--|--|--|--|

| Clause # | Requirements | Yes | No | Objective evidence / Remarks |
|----------|--|--------------------------|--------------------------|------------------------------|
| 6.2.2 | Planning actions to achieve environmental objectives | | | |
| Δ | Has the organization determined below information in its planning to achieve its environmental objectives? | | | |
| a) | the activities that will be conducted | <input type="checkbox"/> | <input type="checkbox"/> | |
| b) | the required resources for those activities | <input type="checkbox"/> | <input type="checkbox"/> | |
| c) | the responsibilities of persons | <input type="checkbox"/> | <input type="checkbox"/> | |
| d) | the time frame for these activities to be completed | <input type="checkbox"/> | <input type="checkbox"/> | |
| e) | How the results will be evaluated? For those measurable environmental objectives; what indicators will be used for monitoring progress? | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Does the organization consider how the actions to achieve environmental objectives can be integrated into the organization's business processes? | <input type="checkbox"/> | <input type="checkbox"/> | |


| ISO14001 | | Comments | Examples |
|----------|-------|--|---|
| 2015 | 2004 | | |
| 6.2.2 | 4.3.3 | <p>The organization must undertake planning in order to determine how its environmental objectives will be achieved. This planning includes determining the work required in order for the organization to realize its environmental objectives, the resources necessary to undertake this work, whom will be responsible for ensuring that the work is done and when the work needs to be completed by.</p> | <p>Auditors should look for evidence that effective planning is taking place to support the achievement of the organization's environmental objectives.</p> |

| | | | | |
|--|--|--|---|--|
| | | Additionally, the organization must determine how it will evaluate the work done including the use of indicators and, whenever possible, integrate these planned actions into the organization's business processes. | The use of indicators needs to be audited in detail; <ul style="list-style-type: none"> Are objectives based on sound information? Are indicators really related to the corresponding objectives? Are statistical tools needed to define and to monitor objectives? If the indicators reach the expected values, how can the organization assure that the objective has been achieved? | |
|--|--|--|---|--|

| Clause # | Requirements | Yes | No | Objective evidence / Remarks |
|----------|--|--------------------------|--------------------------|------------------------------|
| 7 | Support | | | |
| 7.1 | Resources | | | |
| | Has the organization determined and provided the resources needed for the establishment, implementation, maintenance and continual improvement of the EMS? | <input type="checkbox"/> | <input type="checkbox"/> | |


| ISO14001 | | Comments | Examples |
|----------|-------|--|---|
| 2015 | 2004 | | |
| 7.1 | 4.4.1 | <p>The organization has to identify which resources it needs to make available in order to ensure the effective operation of the EMS.</p> <p>Auditors should not merely look at the budget to check that some funding has been allocated to the EMS. They must dig deeper, checking if the organization has really identified all types of resources required and that it has taken action to ensure that those resources will be available when needed. Note: Not all resources are tangible.</p> | <p>Resources e.g. raw materials, infrastructure, finance, personnel and IT, all of which can be either internally or externally provided.</p> <p>Example: The acquisition and maintenance of knowledge essential to keep the EMS moving in the right direction.</p> |

| Clause # | Requirements | Yes | No | Objective evidence / Remarks |
|-------------|---|--------------------------|--------------------------|------------------------------|
| 7.2 | Competence | | | |
| Δ a) | How does the organization determine the necessary competence of person(s) doing work under its control that affect its environmental performance? | <input type="checkbox"/> | <input type="checkbox"/> | |



| | | | | |
|---|--|--------------------------|--------------------------|--|
| b) | How does the organization ensure that persons doing the job are competent? What is the basis for their competency? (e.g. appropriate education, training, or experience) | <input type="checkbox"/> | <input type="checkbox"/> | |
| c) | How does the organization determine training needs associated with its environmental aspects and its EMS? | <input type="checkbox"/> | <input type="checkbox"/> | |
| d) | How does the organization take actions to acquire the necessary competence, and evaluate the effectiveness of the actions taken (where applicable)? | <input type="checkbox"/> | <input type="checkbox"/> | |
|  | Has the organization retained appropriate documented information as evidence of competence? | <input type="checkbox"/> | <input type="checkbox"/> | |

Note:


| ISO14001 | | Comments | Examples |
|----------|-------|---|---|
| 2015 | 2004 | | |
| | | Clause 7.2 is essentially a rewording of the text in the 2004 edition. However the impact of the change is that competency evidence is now expanded to be necessary for persons that may affect the organization's environmental performance. | Competency could be obtained on the basis of their education, training or experience. |
| 7.2 | 4.4.2 | Ensure that those competencies are possessed by the people doing the work under organization's control including: the organization's own personnel, contractors and outsourced personnel working either on site or off site. | Training alone is not sufficient to demonstrate competence; this must be demonstrated through tests, observations, results, etc. Auditors need to find objective evidence in order to determine that the competency requirements have been met. |
| | | If the people are found not to be competent, the organization is required to take action. The actions taken need to be evaluated for effectiveness in raising competence to the required level. | Example of actions: Remedial training, recruitment or the use of external people in order to acquire the necessary competence. |

| Clause # | Requirements | Yes | No | Objective evidence / Remarks |
|---|---|--------------------------|--------------------------|------------------------------|
| 7.3 | AWARENESS | | | |
|  | Are the persons doing work under the organization's control aware of the organization's environmental policy, any objectives that are relevant to them, how they are contributing to the effectiveness of the EMS and what the implications are of them not conforming to EMS requirements? | <input type="checkbox"/> | <input type="checkbox"/> | |


| ISO14001 | | Comments | Examples |
|----------|-------|---|--|
| 2015 | 2004 | | |
| 7.3 | 4.4.2 | Auditor to verify what processes have been established by the organization to make people working on behalf of the organization aware of the stated requirements. | Auditors should seek the evidence that the required information has been communicated to relevant personnel (both internal and external). This will require appropriate interviewing to assess if adequate awareness is evident. |
| | | The important factor here is the addition of requirement to make people aware both of the organization's EMS requirements as well as the consequences of non-conformance with those requirements. | NOTE: If awareness is not evident, a nonconformance needs to be issued. |

| Clause # | Requirements | Yes | No | Objective evidence / Remarks |
|---|--|--------------------------|--------------------------|------------------------------|
| 7.4 | COMMUNICATION | | | |
| 7.4.1 | GENERAL | | | |
|  | Does the organization plan and implement a process for internal and external communications relevant to the EMS, including on <u>what</u> it will communicate, <u>when</u> it will communicate, <u>with whom</u> it will communicate and <u>how</u> it will communicate? | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Are compliance obligations considered in the organization's communication planning process? | <input type="checkbox"/> | <input type="checkbox"/> | |
| | How does the organization ensure that the environmental information (and claims) it communicates is reliable and in line with the EMS? | <input type="checkbox"/> | <input type="checkbox"/> | |
| | What is the organization's response process to relevant communications on its EMS? | <input type="checkbox"/> | <input type="checkbox"/> | |
|  | Has the organization retained documented information as evidence of its communications, as appropriate? | <input type="checkbox"/> | <input type="checkbox"/> | |
| ISO14001 | | Comments | | Examples |
| 2015 | 2004 | | | |

| 7.4.1 | 4.3.3 | Organizations need to develop and implement a process (i.e., communication strategy) to determine those EMS-related matters on which it wishes to communicate taking into account: <ul style="list-style-type: none"> Compliance obligations Quality (reliability and consistency) of the communicated information | Communications may include an organization's: <ul style="list-style-type: none"> Compliance to various obligations (agency reports) Milestone achievements Being Eco Friendly Sustainable Resourcing | | | | | | | | | | | | | | | | |
|--|--|--|--|--------------------------|-------------------------------------|----------|--|----------|----------|------|------|-----------------|-------|--|--|---|--|---|--|
| Clause # | Requirements | | Yes | No | Objective evidence / Remarks | | | | | | | | | | | | | | |
| 7.4.2 | INTERNAL COMMUNICATION | | | | | | | | | | | | | | | | | | |
| a) | Is there any process to communicate EMS related information (including updates and changes) to all functions and various levels of the organization? | | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | |
| b) | Are the persons doing work under organization's control able to contribute to the EMS and its continual improvement? | | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | |
| 7.4.3 | EXTERNAL COMMUNICATION | | | | | | | | | | | | | | | | | | |
| | Has the organization established a process to externally communicate information relevant to the EMS? | | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | |
| <table border="1"> <thead> <tr> <th colspan="2">ISO14001</th> <th rowspan="2">Comments</th> <th rowspan="2">Examples</th> </tr> <tr> <th>2015</th> <th>2004</th> </tr> </thead> <tbody> <tr> <td rowspan="3">7.4.2 and 7.4.3</td> <td rowspan="3">4.3.3</td> <td>The process has to ensure that all received communications are responded to appropriately.</td> <td></td> </tr> <tr> <td>Internally, organizations have to communicate information relevant to the EMS amongst all levels and functions, including information on any change, as appropriate, and have to establish a mechanism to enable all persons performing work under the organization's control to contribute to continual improvement.</td> <td></td> </tr> <tr> <td>Externally, organizations have to communicate as required by their compliance obligations. Additionally, organizations may choose to communicate on other issues, as appropriate.</td> <td></td> </tr> </tbody> </table> | | | | | | ISO14001 | | Comments | Examples | 2015 | 2004 | 7.4.2 and 7.4.3 | 4.3.3 | The process has to ensure that all received communications are responded to appropriately. | | Internally, organizations have to communicate information relevant to the EMS amongst all levels and functions, including information on any change, as appropriate, and have to establish a mechanism to enable all persons performing work under the organization's control to contribute to continual improvement. | | Externally, organizations have to communicate as required by their compliance obligations. Additionally, organizations may choose to communicate on other issues, as appropriate. | |
| ISO14001 | | Comments | Examples | | | | | | | | | | | | | | | | |
| 2015 | 2004 | | | | | | | | | | | | | | | | | | |
| 7.4.2 and 7.4.3 | 4.3.3 | The process has to ensure that all received communications are responded to appropriately. | | | | | | | | | | | | | | | | | |
| | | Internally, organizations have to communicate information relevant to the EMS amongst all levels and functions, including information on any change, as appropriate, and have to establish a mechanism to enable all persons performing work under the organization's control to contribute to continual improvement. | | | | | | | | | | | | | | | | | |
| | | Externally, organizations have to communicate as required by their compliance obligations. Additionally, organizations may choose to communicate on other issues, as appropriate. | | | | | | | | | | | | | | | | | |

| Clause # | Requirements | Yes | No | Objective evidence / Remarks |
|---|--|--------------------------|--------------------------|------------------------------|
| 7.5 | DOCUMENTED INFORMATION | | | |
| 7.5.1 | GENERAL | | | |
|  | Does the organization's EMS include all documented information required by the ISO 14001:2015 standard, and the information determined by the organization itself as necessary for the effectiveness of the EMS? | <input type="checkbox"/> | <input type="checkbox"/> | |

| Clause # | Requirements | Yes | No | Objective evidence / Remarks |
|----------|---|--------------------------|--------------------------|------------------------------|
| 7.5.2 | CREATING AND UPDATING | | | |
| | When creating and updating documented information, does the organization ensure that it is appropriately identified and described (e.g. title, date, author, reference number), in an appropriate format (e.g. language, software version, graphics) and on appropriate media (e.g. paper, electronic)? | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Is the documented information being reviewed and approved for suitability and adequacy? | <input type="checkbox"/> | <input type="checkbox"/> | |


| Clause # | Requirements | Yes | No | Objective evidence / Remarks |
|---|--|--------------------------|--------------------------|------------------------------|
| 7.5.3 | Control of documented information | | | |
|  | Is the above mentioned documented information (please see 7.5.1.) controlled in order to ensure that it is available where needed and that it is suitable for use? | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Is it adequately protected against improper use, loss of integrity and loss of confidentiality? | <input type="checkbox"/> | <input type="checkbox"/> | |
| | For the control of documented information; | | | |
| | - Does the organization address distribution, access, retrieval and use of documented information? | <input type="checkbox"/> | <input type="checkbox"/> | |
| | - Is there a process for control of changes (version control), storage and preservation (including preservation of legibility), retention and disposition of documented information? | <input type="checkbox"/> | <input type="checkbox"/> | |

| | | | | |
|--|---|--------------------------|--------------------------|--|
| | Has the organization identified and established controls for any documented information of external origin that it considers necessary for the planning and operation of the organizations' EMS? | <input type="checkbox"/> | <input type="checkbox"/> | |
|--|---|--------------------------|--------------------------|--|

Note:

| ISO14001 | | Comments | Examples |
|----------|-------|--|--|
| 2015 | 2004 | | |
| 7.5 | | The terms 'documented procedure' and 'record' used in ISO 14001: 2004 have both been replaced by the term 'documented information', which is defined as information required to be controlled and maintained by an organization, as well as the medium on which it is contained. | Operational procedures, work instructions, flow charts, process maps, signs, placards, container markings, labels etc. are all examples of 'documented information'. Documented information can be in any format and media and from any source. |
| | 4.4.5 | The organization needs to determine the level of documented information necessary to control its EMS. | |
| | 4.5.4 | 'Access' can imply a decision regarding the permission to view the documented information only, or the permission and authority to view and change the documented information. | |
| | | The extent of documented information required for an EMS can differ from one organization to another. This can be due to: a) the size of organization and its type of activities, processes, products and services; b) the complexity of processes and their interactions; or c) the competence of persons. | |

| Clause # | Requirements | Yes | No | Objective evidence / Remarks |
|----------|---|--------------------------|--------------------------|---|
| 8 | Operation | | | |
| 8.1 | Operational planning and control | | | |
| Δ | In order to meet requirements of EMS and to address the issues determined in 6.1 and 6.2; Does the organization plan, implement and control any processes? | <input type="checkbox"/> | <input type="checkbox"/> | (6.1: Risks & Opportunities) (6.2: EMS Objectives and Actions to achieve them) |

| | | | | |
|---|---|--------------------------|--------------------------|--|
| | Any criteria are established for the processes? | <input type="checkbox"/> | <input type="checkbox"/> | |
| | In accordance with the above criteria, are controls implemented on the processes, to prevent deviation from the environmental policy, environmental objectives and compliance obligations? | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Does the organization control planned changes and review the consequences of unintended changes, taking action to mitigate any adverse effects, as necessary? | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Has the organization ensured that outsourced processes are controlled or influenced? Are the type and degree of control or influence to be applied to these processes are defined within the EMS? | <input type="checkbox"/> | <input type="checkbox"/> | |
| | To make the control processes consistent with a life cycle perspective, has the organization: | | | |
| a) | determined environmental requirements for the procurement of products and services, as appropriate? | <input type="checkbox"/> | <input type="checkbox"/> | |
| b) | established controls to ensure that environmental requirements are considered in the design process for the development, delivery, use and end-of-life treatment of its products and services, as appropriate? | <input type="checkbox"/> | <input type="checkbox"/> | |
| c) | communicated relevant environmental requirement(s) to external providers, including contractors? | <input type="checkbox"/> | <input type="checkbox"/> | |
| d) | considered the need to provide information about potential significant environmental impacts during the delivery of the products or services and during use and end-of-life treatment of the product? | <input type="checkbox"/> | <input type="checkbox"/> | |
|  | Does the organization maintain documented information to the extent necessary to have confidence that the processes have been carried out as planned? | <input type="checkbox"/> | <input type="checkbox"/> | |


| ISO14001 | | Comments | Examples |
|----------|-------|---|--|
| 2015 | 2004 | | |
| 8.1 | 4.4.6 | <p>ISO 14001:2015 introduces <u>three new issues</u> that open up the scope of this whole clause;</p> <p>1. Changes:</p> <ul style="list-style-type: none"> Planned changes to be controlled Unintended changes to be reviewed for their consequences | <ul style="list-style-type: none"> Controls can include engineering controls, procedures, documented procedure, etc. They can be implemented following a hierarchy (e.g. elimination, substitution, administrative) and can be used singly or in combination. |
| | | <p>2. Life cycle perspective:</p> <ul style="list-style-type: none"> To design and develop products and services taking into account the environmental impact throughout their life cycle To include environmental requirements in the purchasing specifications of products and services communicate these environmental requirements to external providers When necessary, provide information on potential environmental impacts related to the transportation, use, end of life treatment and final disposal of its products and services. NOTE: Auditor should not expect a fully developed life cycle analysis. This is not a requirement of the new standard | <ul style="list-style-type: none"> Considering that some of the organization's environmental impacts can occur once the products and services have been delivered to the customers, organizations need to provide information to those that will transport, use, treat or dispose of the products and services in order to prevent adverse environmental impacts. The organization's ability to exert control or influence can vary from full control to no influence. |
| | | <p>3. Outsourced processes: to be controlled or influenced.</p> <ul style="list-style-type: none"> Auditors should be alert and identify instances of outsourcing highly pollutant processes with the intention of dropping them out of EMS. | |

| Clause # | Requirements | Yes | No | Objective evidence / Remarks |
|----------|--|--------------------------|--------------------------|------------------------------|
| 8.2 | Emergency preparedness and response | | | |
| | Has the organization established, implemented and maintained any processes specifying how it will respond to potential environmental emergency situations and potential accidents? | <input type="checkbox"/> | <input type="checkbox"/> | |
| a) | Is there any mitigation or preventive actions planned to prepare the organization against environmental impacts caused by emergency situations? | <input type="checkbox"/> | <input type="checkbox"/> | |
| b) | Does the organization respond to actual emergency situations and | <input type="checkbox"/> | <input type="checkbox"/> | |


| | | | | |
|----|---|--------------------------|--------------------------|--|
| | accidents? | | | |
| c) | Are the mitigation/prevention actions (to reduce the consequences of environmental emergency situations), appropriate to the magnitude of the emergency or accident and the potential environmental impact? | <input type="checkbox"/> | <input type="checkbox"/> | |
| d) | Are these planned response action being tested periodically (when practicable)? | <input type="checkbox"/> | <input type="checkbox"/> | |
| e) | Are these processes being reviewed and revised periodically? How about after emergency situations or tests? | <input type="checkbox"/> | <input type="checkbox"/> | |
| f) | Does the organization provide training and information relevant to its emergency preparedness and response to persons working under its control and other relevant interested parties? | <input type="checkbox"/> | <input type="checkbox"/> | |

| ISO14001 | | Comments | Examples |
|----------|-------|--|---|
| 2015 | 2004 | | |
| 8.2 | 4.4.7 | <p>NOTE: This is one of the few instances where specific processes are mandated.</p> <p>The emergency situations may originate within the organization and have the potential to affect the environment, or may be an environmental condition that has the potential to affect the organization.</p> | <p>Auditor to verify that the organization has the:</p> <ul style="list-style-type: none"> Processes in place which are ready to be triggered. The planned response actions need to be tested, reviewed and revised when necessary, in particular after the occurrence of emergency situations and after tests. Capability to respond effectively to emergency situations Interested parties are made aware of these arrangements, (and when necessary trained if they are required to participate in the emergency response) |

| Clause # | Requirements | Yes | No | Objective evidence / Remarks |
|----------|---|--------------------------|--------------------------|------------------------------|
| 9 | Performance evaluation | | | |
| 9.1 | Monitoring, measurement, analysis and evaluation | | | |
| 9.1.1 | General | | | |
| | Is the organization monitoring, measuring, analyzing, and evaluating its environmental performance? | <input type="checkbox"/> | <input type="checkbox"/> | |
| a) | Has the organization determined what to monitor and measure? | <input type="checkbox"/> | <input type="checkbox"/> | |


| | | | | |
|---|---|--------------------------|--------------------------|--|
| | | | | |
| Δ | b) In order to ensure valid results; has the organization determined the methods for its monitoring, measurement, analysis and evaluation, as applicable? | <input type="checkbox"/> | <input type="checkbox"/> | |
| | c) Are there any criteria determined by organization against which, it will evaluate its environmental performance, using appropriate indicators? | <input type="checkbox"/> | <input type="checkbox"/> | |
| | d) Has the organization determined when monitoring and measuring shall be performed? | <input type="checkbox"/> | <input type="checkbox"/> | |
| | e) Is it determined when the organization shall analyze and evaluate the results from monitoring and measurement? | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Does the organization ensure that the equipment used for its monitoring and measurement are calibrated, verified and maintained as appropriate? | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Does the organization evaluate its environmental performance and the effectiveness of the EMS? | <input type="checkbox"/> | <input type="checkbox"/> | |
|  | Does the organization retain appropriate documented information as evidence of the monitoring, measurement, analysis and evaluation results? | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Is the information relevant to organization's environmental performance being communicated both internally and externally, as determined by organization's communication process and as required by its compliance obligations? | <input type="checkbox"/> | <input type="checkbox"/> | |

| Clause # | Requirements | Yes | No | Objective evidence / Remarks |
|--------------|--|--------------------------|--------------------------|------------------------------|
| 9.1.2 | Evaluation of compliance | | | |
| | Are there any processes planned, implemented and maintained by the organization to evaluate fulfillment of its compliance obligations? | <input type="checkbox"/> | <input type="checkbox"/> | |
| a) | Is the frequency of compliance evaluation determined by the organization? | <input type="checkbox"/> | <input type="checkbox"/> | |
| b) | Does the organization evaluate compliance and take action if needed? | <input type="checkbox"/> | <input type="checkbox"/> | |
| c) | Is the knowledge and understanding of the compliance status, being maintained by the organization? | <input type="checkbox"/> | <input type="checkbox"/> | |

| | | | | | |
|---|--|--|--------------------------|--------------------------|--|
|  | Is the evidence of the compliance evaluation result(s) being retained as documented information by the organization? | | <input type="checkbox"/> | <input type="checkbox"/> | |
|---|--|--|--------------------------|--------------------------|--|


| ISO14001 | | Comments | Examples |
|----------|-------|--|--|
| 2015 | 2004 | | |
| 9.1.1 | 4.5.1 | The organization has to determine: <ul style="list-style-type: none"> What it needs to monitor and measure. This includes the determination of the criteria against which the environmental performance will be evaluated including appropriate indicators. | Some examples on what to measure: <ul style="list-style-type: none"> Organization's progress on environmental objectives, Characteristics of operational activities, products and services related to significant environmental aspects Status of compliance obligations |
| | | <ul style="list-style-type: none"> How it is going to carry out these monitoring and measurement activities in order to ensure that the results obtained are valid. | These methods may include, as appropriate, statistical techniques to be applied to the analysis of those results. |
| | | <ul style="list-style-type: none"> When monitoring and measurement should be carried out and at what stage the results of monitoring and measurement should be analyzed and evaluated. | |
| 9.1.2 | 4.5.2 | <p>With reference to the evaluation of compliance, organizations have to set up a process that will involve the determination of the frequency of the evaluation, the execution of the evaluation and the actions that need to be taken.</p> <p>If during a compliance evaluation, a failure to fulfill a compliance obligation is identified, the organization needs to take action to achieve compliance. This may require getting in contact with a regulatory agency to agree the action to be taken. Once that agreement is in place, it becomes another compliance obligation.</p> | <p>Audit of the process of compliance evaluation (as part of an EMS internal audit) is not in itself a compliance audit.</p> <p>Auditor's role is NOT to verify the result of the compliance audit, but to assess the effectiveness of the audit process and taken actions.</p> <p>Understanding of compliance status must be demonstrated. Therefore, the organization must have means (inspections, tests, audits) that are frequent and robust enough to ensure that knowledge and understanding of compliance status is maintained.</p> |

| Clause # | Requirements | Yes | No | Objective evidence / Remarks |
|----------|---|--------------------------|--------------------------|------------------------------|
| 9.2 | Internal audit | | | |
| 9.2.1 | General | | | |
| | Does the organization conduct internal audits at planned intervals to provide information on whether the EMS; | | | |
| | a) Conforms to the organization's own requirements for its EMS and the requirements of ISO 14001:2015? | <input type="checkbox"/> | <input type="checkbox"/> | |
| | b) Is effectively implemented and maintained? | <input type="checkbox"/> | <input type="checkbox"/> | |
| 9.2.2 | Internal audit program | | | |
| | Has the organization planned, established, implemented and | <input type="checkbox"/> | <input type="checkbox"/> | |

| | | | | |
|---|---|--------------------------|--------------------------|--|
| | maintained audit program(s), to include the frequency, methods, responsibilities, planning requirements and reporting of the audits? | | | |
| | Does the organization's internal audit program take into consideration the environmental importance of processes concerned, changes affecting the organization, and the results of previous audits? | <input type="checkbox"/> | <input type="checkbox"/> | |
| a) | Are the audit criteria and scope defined for each audit? | <input type="checkbox"/> | <input type="checkbox"/> | |
| b) | Are the objectivity and the impartiality of the audit process ensured during the auditors' selection and conducting audits? | <input type="checkbox"/> | <input type="checkbox"/> | |
| c) | Are the results of the audits reported to relevant management? | <input type="checkbox"/> | <input type="checkbox"/> | |
|  | Are the audit results and other evidence of the implementation of the audit program retained as documented information by organization? | <input type="checkbox"/> | <input type="checkbox"/> | |

| ISO14001 | | Comments | Examples |
|----------------|-------|--|---|
| 2015 | 2004 | | |
| 9.2.1 9.2.2 | 4.5.5 | <ul style="list-style-type: none"> Organizations must adequately establish an internal audit program (including all requirements of the standard). While reviewing the internal audit program of the organization, auditors should ensure that considerations are given to the importance of the processes concerned, changes within the organization, and the results of previous audits. | <p>Objective Evidence: Documented information of effective implementation of an audit program, as well as audit results.</p> <p>NOTE: In the 2004 version, the purpose of internal audit is to 'determine' whether the EMS is conforming to requirements and is effectively implemented and maintained, i.e. to actually make the judgment. In the 2015 version the purpose of internal audit is to simply 'provide information' as to whether this is the case. The determination is now by relevant management (i.e., management review).</p> |

| Clause # | Requirements | Yes | No | Objective evidence / Remarks |
|----------|---|--------------------------|--------------------------|------------------------------|
| 9.3 | Management review | | | |
| | Has the top management reviewed the organization's EMS, at planned intervals, to ensure its continuing suitability, adequacy and effectiveness? | <input type="checkbox"/> | <input type="checkbox"/> | |
| a) | Is the status of actions from previous management reviews considered during management review? | <input type="checkbox"/> | <input type="checkbox"/> | |


| | | | | |
|---|--|--------------------------|--------------------------|--|
| | b) Does the management review consider the changes in: | | | |
| | - external and internal issues that are relevant to the EMS? | <input type="checkbox"/> | <input type="checkbox"/> | |
| | - compliance obligations and other expectations of interested parties? | <input type="checkbox"/> | <input type="checkbox"/> | |
| | - its significant environmental aspects? | <input type="checkbox"/> | <input type="checkbox"/> | |
| Δ | - risks and opportunities? | | | |
| | c) Does the management review consider the extent to which objectives have been met? | <input type="checkbox"/> | <input type="checkbox"/> | |
| | d) Does the management review consider the information on the organization's environmental performance, including trends in: | | | |
| | - nonconformities and corrective actions? | <input type="checkbox"/> | <input type="checkbox"/> | |
| | - monitoring and measurement results? | | | |
| | - compliance obligations fulfillment? | | | |
| | - audit results? | | | |
| | e) Is adequacy of resources considered in the management review? | <input type="checkbox"/> | <input type="checkbox"/> | |
| | f) Are the communications from interested parties considered in the management review? Does it also include complaints? | <input type="checkbox"/> | <input type="checkbox"/> | |
| | g) Does the management review consider opportunities for continual improvement? | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | | | |
| | Do the outputs of the management review include: | | | |
| | - conclusions on the continuing suitability, adequacy and effectiveness of the EMS? | | | |
| | - decisions related to continual improvement opportunities? | | | |
| | - decisions on any need for changes to the environmental management system, including resource needs? | | | |
| | - actions if needed, when objectives have not been met? | <input type="checkbox"/> | <input type="checkbox"/> | |
| | - opportunities to improve integration of the environmental management system with other business processes, if needed | | | |
| | - any implications for the strategic direction of the organization? | | | |
|  | Does the organization retain documented information as evidence of the results of management reviews? | <input type="checkbox"/> | <input type="checkbox"/> | |

| ISO14001 | | Comments | Examples |
|----------|------|---|---|
| 2015 | 2004 | | |
| 9.3 | 4.6 | <p>There are some new subjects to be included in the MRM agenda. Including 'Changes' in:</p> <ul style="list-style-type: none"> Context of the organization Requirements of interested parties, Significant environmental impacts, Risks and opportunities, Adequacy of resources | <ul style="list-style-type: none"> Organizations are now required to retain documented information as evidence of the results of the management reviews (rather than records of management review as stated in 14001:2004) Auditors should expect to evidence the same outputs from management reviews as at present. However, they should note that the results of management reviews can now be held in any format that the organization chooses. |
| | | <p>This clause also sets out new required outputs from management review:</p> <ul style="list-style-type: none"> Is the EMS effective, suitable and adequate? Is there any improvement opportunity to be implemented? Is there the need to change elements of the EMS? Is there a need for additional resources? Is there any need of action to address objectives that have not been met? Is there a way to improve the integration of the EMS with other business processes? Is there any implication for the strategic direction of the organization? | <ul style="list-style-type: none"> Auditors should expect to evidence a more strategically focused management review. Context, risks and opportunities need to be considered, as well as the alignment of the EMS to the organization's overall strategic objectives. |
| | | <p>This is another example of the more extensive involvement by top management expected by the new edition of the standard. Before, usually the Management Representative used to prepare all of the information needed for this review along with a draft of the conclusions for top management approval. Now, is it clear that the information has to be provided by all relevant managers and the analysis made and the decision taken by top management</p> | <p>Note: Auditors need to audit this clause with Top Management.</p> |

| Clause # | Requirements | Yes | No | Objective evidence / Remarks |
|----------|---|--------------------------|--------------------------|------------------------------|
| 10 | Improvement | | | |
| 10.1 | General | | | |
| ★ | Has the organization identified the improvement opportunities and taken necessary actions that will better enable the | <input type="checkbox"/> | <input type="checkbox"/> | |

| | | organization to achieve the intended outcome of its EMS? | | | |
|----------|-------|--|---|--|--|
| ISO14001 | | Comments | Examples | | |
| 2015 | 2004 | | | | |
| 10.1 | 4.5.3 | <ul style="list-style-type: none"> This is a new section which emphasises the general need to It requires organizations to actively seek out and realize improvement opportunities that will better enable the organization to achieve the intended outcomes of the EMS. | Potential sources of improvement opportunities include the results of analysis and evaluation of: <ul style="list-style-type: none"> Environmental performance, Compliance Internal audits Management reviews | | |
| | | <ul style="list-style-type: none"> Improvement may not always take place on a continual basis. Sometimes 'Improvement' can be effected reactively (e.g. corrective action), incrementally (e.g. continual improvement), by step change (e.g. breakthrough), creatively (e.g. innovation) or by re-organisation (e.g. transformation). | Note: Seek objective evidence that improvement is taking place. However, while improvement does not need to be continuous, it does need to be evidenced as occurring. | | |
| | | <ul style="list-style-type: none"> Preventive action no longer exists as an explicit requirement; however, the concept still underpins ISO 14001:2015 and is embodied in risk-based thinking. | | | |

| Clause # | Requirements | Yes | No | Objective evidence / Remarks |
|----------|---|--------------------------|--------------------------|------------------------------|
| 10.2 | Nonconformity and corrective action | | | |
| a) | Does the organization react to any occurred nonconformity and, as applicable: <ul style="list-style-type: none"> take immediate action to control and correct it? deal with the consequences, mitigate adverse environmental impacts? | <input type="checkbox"/> | <input type="checkbox"/> | |
| b) | In order that the nonconformity does not recur or occur elsewhere; has the organization evaluated the need for any action to eliminate the causes of the nonconformity by means of: <ul style="list-style-type: none"> reviewing the nonconformity? determining the causes of the nonconformity? determining if similar nonconformities exist, or could potentially occur? | <input type="checkbox"/> | <input type="checkbox"/> | |
| c) | Are corrective actions determined and implemented as needed? | <input type="checkbox"/> | <input type="checkbox"/> | |

| | | | | |
|---|--|--------------------------|--------------------------|--|
| | d) Does the organization review the effectiveness of any corrective action taken? | <input type="checkbox"/> | <input type="checkbox"/> | |
| | e) Does the organization make changes to the environmental management system, if necessary? | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Are corrective actions appropriate to the significance of the effects of the nonconformities encountered, including the environmental impact(s)? | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | | | |
|  | Does the organization retain documented information as evidence of: - the nature of the nonconformities and any subsequent actions taken - the results of any corrective action? | <input type="checkbox"/> | <input type="checkbox"/> | |

| ISO14001 | | Comments | Examples |
|----------|-------|---|---|
| 2015 | 2004 | | |
| 10.2 | 4.5.3 | <p>The organization is required to:</p> <ul style="list-style-type: none"> Take whatever action is necessary to control and correct the nonconformity, and to deal with any resultant environmental impact. Determine what caused the nonconformity and then to consider whether the potential for a similar problem remains Consider whether any further action is required to prevent a similar nonconformity recurring at the same place or occurring somewhere else, at some point in the future. Determine if similar non-conformity has occurred elsewhere and consequently whether it needs to take similar corrective action. | <p>Auditors should evidence that where nonconformities have been identified;</p> <ul style="list-style-type: none"> An investigation has been conducted to determine whether other similar nonconformities actually do or potentially could exist. Organization has considered whether it needs to make changes to the EMS to prevent recurrence or occurrence elsewhere. |
| | | <ul style="list-style-type: none"> Note: There may be instances where it is impossible to completely eliminate the cause of nonconformity. Therefore in some instances, the best organizations can do is to reduce the likelihood or the consequences of a similar occurrence happening again in order to reduce the risk to an acceptable level. | |

| Clause # | Requirements | Yes | No | Objective evidence / Remarks |
|----------|--|--------------------------|--------------------------|------------------------------|
| 10.3 | Continual improvement | | | |
| ★ | Does the organization continually improve the suitability, adequacy and effectiveness of the EMS to enhance environmental performance? | <input type="checkbox"/> | <input type="checkbox"/> | |

| ISO14001 | | Comments | Examples |
|----------|------|--|---|
| 2015 | 2004 | | |
| 10.3 | N/A | <p>The standard provides help to interpret some terms used in this clause:</p> <ul style="list-style-type: none"> • “continual” means that this activity occurs over a period of time, but with potential intervals of interruption, while “continuous” means duration without interruption • “suitability” means how the EMS fits the organization, “adequacy” whether it meets the requirements of ISO 14001:2015, “effectiveness” whether it is achieving the desired results. | <p>Auditors should evidence whether the organizations identify the improvement opportunities and EMS underperformance using;</p> <ul style="list-style-type: none"> • Outputs from their processes like: <ul style="list-style-type: none"> ○ Analysis and evaluation, ○ Internal audit ○ Management review • Tools and methodologies to support its investigations <p>Auditors should also check whether the organization has implemented the identified opportunities for improvement in a controlled manner.</p> |