



- **4.1 Understanding of the organisation and its context** - external and internal issues now explicitly include environmental conditions such as pollution levels, availability of natural resources, climate change, biodiversity and ecosystem health
- **6.1.2 Environmental aspects** - environmental aspects must now be considered under normal and abnormal operating conditions, in addition to emergency situations
- **6.3 Planning of changes** - a new clause requires changes to the environmental management system to be carried out in a planned manner
- **8.1 Operational planning and control** - the requirement to consider "outsourced" processes has been broadened to include all externally provided processes, products and services relevant to the EMS
- **9.2.2 Internal audit programme** - each internal audit must now have defined objectives

Environmental Management

One of the key requirements of this standard is **emergency preparedness and response**, and it is therefore important to ensure that effective resources and checks are in place to ensure the organisation meets all fire safety and environmental emergency requirements and can respond effectively to any environmental incident such as a spill, leak, or release of harmful materials.

A formal review of **environmental aspects and impacts** is also required. This helps with overall awareness of the actual and potential impact on the environment from operations, and ensures that consideration is given to the processes and controls in place to respond to incidents and prevent further harm.

When determining environmental aspects and impacts under ISO 14001:2026, it is necessary to consider operations under normal conditions, abnormal conditions (planned shutdowns, maintenance, equipment failure) and emergency situations. Aspects must be evaluated against whether the impact could be significant - including consideration of climate change, biodiversity, pollution and resource depletion - and whether there is any legislation covering the impact.

When considering environmental aspects and impacts it is also necessary to demonstrate that a **lifecycle perspective** has been taken. The purpose of the lifecycle perspective is to consider how environmental performance could be improved by considering all stages of an activity or product - from upstream raw materials and supplier operations, through the organisation's own operations, to downstream customer use and end-of-life disposal. The lifecycle perspective recognises that some aspects are within the organisation's direct control while others can only be influenced.



ISO 14001:2026 Certification Audit

During an audit the auditor(s) will be looking for objective evidence that each clause in the standard has been met and complied with. As well as reviewing all the relevant clauses, there are various things you can prepare and have in place prior to the audit;

- Completed and up-to-date management review, including setting and reviewing environmental objectives
- Completed internal audit(s) covering environmental management, with defined objectives for each audit
- Evidence of waste management and associated records, complying with any mandatory record retention requirements
- Waste facilities being used correctly and waste streams segregated as required
- Environmental aspects and impacts assessment documentation, covering normal, abnormal and emergency conditions
- Evidence of consideration of the lifecycle perspective
- Evidence of compliance with applicable regulations, including an up-to-date legal register
- Evidence of the source of updates for environmental legislation, and evidence that updates have been reviewed
- Evidence of roles relating to environmental management being clearly identified
- Evidence of staff environmental awareness and emergency response training
- Evidence of monitoring, inspection and maintenance of emergency equipment
- Evidence of planning for potential emergency situations
- Evidence of how changes to the environmental management system are planned and managed (clause 6.3)
- Evidence that environmental conditions including climate change, biodiversity, pollution levels and resource availability have been considered when identifying external and internal issues (clause 4.1)
- Evidence that externally provided processes, products and services relevant to the EMS have been identified and controlled (clause 8.1)

Presenting evidence during the audit

For guidance on the audit process, how to prepare for the audit, the overall audit plan, and the certification audit process, please review the **Certification Audit Guidance** which is available [online here](#).



In an audit involving a site visit, the auditor will typically view evidence in person while asking questions; a site tour may also be conducted. For remote audits it is common for photographs and videos to be submitted as supporting evidence.

Further support

- Management system documentation and resources: isomanaged.com/alphazdocuments
- Remote support: isomanaged.com/iso-consultancy-support
- ISO Consultancy: isoassured.co.uk/iso-consultancy