

ISO 14001:2026 Transition Guidance

Overview

This guidance details the changes required to update management system documentation to meet the updated requirements of the ISO 14001:2026 environmental management systems standard. It sets out the files that need to be updated or replaced at a minimum, and the new files to add.

ISO 14001:2026 was published in April 2026 and replaces ISO 14001:2015, including its 2024 climate change amendment. The main clause structure, Clauses 4 to 10, is unchanged, although clause 6.1 has been reorganised, with risks and opportunities now in a sub-clause of their own, and clause 10 has been restructured. Most of the changes clarify existing requirements rather than add new ones. The audit programme is now listed as documented information; the other documented information requirements are unchanged.

Documented information is now described as “available”, or “available as evidence”, in place of the 2015 “maintain” and “retain”, and compliance obligations are “met” rather than “fulfilled”. These change the wording rather than what needs to be done.

The following requirements have been updated;

- **4.1 Understanding the organization and its context** - the environmental conditions that the internal and external issues must include, those affected by the organisation or capable of affecting it, now have examples: pollution levels, availability of natural resources, climate change, biodiversity and ecosystem health. Climate change, which the 2024 amendment required organisations to consider, is now one of these conditions
- **4.2 Understanding the needs and expectations of interested parties** - the organisation must determine which needs and expectations become its compliance obligations and will be addressed through the environmental management system. A note recognises that interested parties can have needs and expectations related to environmental conditions, such as climate change
- **4.3 Determining the scope of the environmental management system** - the authority and ability to exercise control and influence that the scope takes into account now extends over the life cycle of the organisation’s activities, products and services
- **5.1 Leadership and commitment** - top management supports other relevant roles to demonstrate their leadership, not only management roles
- **6.1 Actions to address risks and opportunities** - now has five sub-clauses. Determining potential emergency situations has moved into 6.1.2 Environmental aspects, which now lists

normal and abnormal conditions, change, including planned or new developments, and potential emergency situations, with a note on the life cycle stages. Risks and opportunities have their own sub-clause, 6.1.4, considering the issues in 4.1, the requirements of interested parties in 4.2 and the scope of the environmental management system, including the potential for external environmental conditions to affect the organisation. Planning action is now 6.1.5

- **6.3 Planning of changes** - new clause: changes that affect or can affect the environmental management system are carried out in a planned manner, and managed so that its intended outcomes can still be achieved
- **8.1 Operational planning and control** - externally provided processes, products and services that are relevant to the intended outcomes of the environmental management system must be controlled or influenced, extending the 2015 requirement on outsourced processes, with the type and extent of control or influence defined
- **9.2.2 Internal audit programme** - the objectives of each audit must now be defined, as well as its criteria and scope, and the audit programme itself is documented information
- **9.3 Management review** - split into 9.3.1 General, 9.3.2 Management review inputs and 9.3.3 Management review results, with the content largely unchanged
- **10.1 Continual improvement** - previously numbered 10.3; the old 10.1 General clause has been merged into it as part of clause 10 being restructured, and nonconformity and corrective action is now 10.2

Most organisations with an effective ISO 14001:2015 environmental management system will already meet much of the intent of these changes. The areas most likely to need updating are the review of context and interested parties, the environmental aspects register, risk and opportunity records, the management of change process and the audit programme.

Updates Required

The files below need to be updated or replaced at a minimum. Where a file has been edited for the organisation, make the changes described rather than replacing it. Section numbers are those of the integrated IMS1 manual - IMS1-EMS, the ISO 14001-only manual, has the same changes in its matching sections, with the environmental sections in Section 4 and environmental monitoring in 5.1.

IMS1 Manual

The IMS1 manual has been updated for ISO 14001:2026. The main changes for the updated requirements are;

- **Standard citation** updated to ISO 14001:2026 on the front page and in 1.2, 1.6 and 6.1
- **1.2 Company Profile, Management System and Scope** - the ISO 14001 scope row covers the organisational units, functions and physical boundaries, the compliance obligations, and the company's authority and ability to exercise control and influence over the life cycle of its activities, products and services (4.3)
- **1.3 Context of the Organisation** - environmental factors include pollution levels, availability of natural resources, climate change, biodiversity and ecosystem health, and F-IMS22 records which interested party requirements are addressed through the management system (4.1, 4.2)
- **2.2 Responsibilities** - top management responsibilities include supporting other relevant roles to demonstrate their leadership (5.1)
- **2.5 Risks and Opportunities** - risks and opportunities are determined considering the context, the requirements of interested parties and the scope of the management system (6.1.4)
- **4.2 Control of Purchasing and Outsourced Services** - externally provided processes, products and services relevant to the management system are controlled, with the environmental requirements for external providers in 6.4 (8.1)
- **4.4 Management of Change, Variations and Design** - changes to the management system are planned and recorded on F-Q23B Management System Change Review (6.3)
- **5.3 Management System Audits** - each internal audit has defined audit objectives, criteria and scope (9.2.2)
- **6.1 Commitment to Environmental Protection** - the commitment to meet compliance obligations, with compliance evaluated and the results recorded (5.2, 6.1.3, 9.1.2)
- **6.2 Environmental Assessment** - environmental aspects are determined under normal and abnormal conditions, change, including planned or new developments, and potential emergency situations, considering a life cycle perspective; significance takes account of climate change, biodiversity, pollution and resource depletion; environmental risks and opportunities, including the potential for external environmental conditions such as severe weather or flooding to affect the company, are addressed as per 2.5; and environmental performance is evaluated using the environmental performance register (6.1.2, 6.1.4, 9.1.1)
- **6.3 Environmental Incident Prevention & Management** - potential emergency situations are identified when determining environmental aspects, with the planned response recorded on F-IMS60 (8.2)
- **6.4 Environmental Procedures and Arrangements** - control or influence over externally provided processes, products and services, and environmental requirements communicated to external providers, including contractors (8.1)

F-IMS60 Environmental Aspects and Impacts Register

The Aspect column covers normal and abnormal conditions and emergency situations (6.1.2), and the third significance check asks whether a compliance obligation (legislation, permit or other requirement) covers the aspect. The determination of significance prompts consideration of climate change, biodiversity, pollution and resource depletion, and the Current Controls column records whether each aspect is controlled or influenced and the emergency response for the aspect, usually with a reference to the procedure that covers it.

F-IMS22 Interested Parties Register and F-IMS23 Opportunities and Risks Register

F-IMS22 notes against each interested party which of its requirements are addressed through the management system, and prompts for compliance obligations, legal requirements and any requirements related to climate change (4.2). F-IMS23 holds the SWOT and PESTLE review of internal and external issues, including environmental factors and climate change, with separate opportunities and key risks registers, so that risks and opportunities are each determined and evaluated (4.1, 6.1.4).

F-Q3 Management Review

The management review form follows the IMS1 sections and the 9.3.2 inputs and 9.3.3 results. Its environmental section covers changes in significant environmental aspects, environmental performance and environmental incidents, and names the environmental performance register generically, so that another record of environmental performance can be used.

F-Q2A Audit Checklist and ER11 Audit Schedule

F-Q2A replaces F-Q2. Its header records the scope, criteria and objectives of each audit, the site or location and the audit participants (9.2.2). Audit checklists based on the previous F-Q2 template may need updating so that the scope, criteria and objectives of each audit are recorded - the simplest way is to use the new F-Q2A in place of the old template. ER11 Audit Schedule now includes ISO 14001:2026 in its checklist clause checker.

P-2 Environmental Policy

The policy cites ISO 14001:2026, has regard to the purpose and context of the organisation, commits to meeting compliance obligations, considers environmental conditions including climate change, biodiversity, pollution and resource availability, and states that environmental objectives are set by top management and reviewed at least annually during management review (5.2).

PP-6-100 Environmental Management

The environmental policy-procedure has been aligned with the updated IMS1 manual. In one document it covers environmental aspects under normal and abnormal conditions and emergency situations, the life cycle perspective, environmental performance monitored on the environmental performance register, emergency preparedness and response, including testing the planned response, and the arrangements for energy, resources, noise, hazardous substances, spills and waste.

Audit Checklists

A-C_ISO14001-2026-Full replaces the 2015 full clause audit checklist. It follows the 2026 clause titles and structure, with a prompt for each lettered and numbered item, including the five sub-clauses of 6.1, the new clause 6.3, control or influence over externally provided processes in 8.1, the audit objectives and programme in 9.2.2, and the management review inputs and results in 9.3.2 and 9.3.3. A-C_ISO14001-Documentation lists the documented information the 2026 standard requires, and A-C_IMS1-Section6 follows the updated Section 6 of IMS1.

ISO 14001:2026 Correlation

A new correlation document maps each clause of the 2026 standard to the IMS1 sections and to the registers and forms that provide the evidence. It replaces the ISO 14001:2015 correlation.

New files to add

F-Q23A Change Review and F-Q23B Management System Change Review

F-Q23 has been replaced by two forms. F-Q23B prompts each of the points to consider when planning changes to the management system (6.3), and F-Q23A records changes to products, services and operational processes.

F-IMS43 Communications Register

A new register holding the communication plan - what is communicated, when, with whom, how and who communicates (7.4) - and a log of significant communications with external interested parties, such as regulators. It replaces the communications table previously in IMS1 3.3.

ER34 Environmental Performance Register

A new Excel register for environmental performance data, such as energy and water use, waste, transport and materials. It records each metric with its measurement method, the performance criteria and how often the data is reviewed, logs the data, and reports it against a baseline, including as a carbon footprint. IMS1 6.2.6 refers to it as the environmental performance register, so another record of environmental performance can be used in its place (9.1.1).

Other changes that may need to be reviewed / addressed;

- **F-ENV6 Environmental Life Cycle Perspective Review** - restructured to cover upstream activities, the organisation's own operations and downstream activities for each aspect, with the relevant interested parties and the improvements, risks and opportunities identified
- **F-ENV3 Environmental Aspect Assessment** - the compliance obligation check now matches F-IMS60
- **ISO 14001:2026 Overview and Guidance, Awareness Training Course and Certificate** - updated to the 2026 standard
- **IMS1 Manual Guidance, the I-C Section 6 setup and implementation checklists and ENV1-1 Environmental Staff Handbook** - updated to the 2026 manual

In summary the files updated are;

- **IMS1 Manual**
- **F-IMS60 Environmental Aspects and Impacts Register**
- **F-IMS22 Interested Parties Register**
- **F-IMS23 Opportunities and Risks Register**
- **F-Q3 Management Review**
- **F-Q2A Audit Checklist** (replaces F-Q2)
- **ER11 Audit Schedule**
- **P-2 Environmental Policy**
- **PP-6-100 Environmental Management**
- **A-C ISO 14001-2026 Full Clause Audit Checklist**
- **A-C ISO 14001 Documentation Checklist**
- **ISO 14001:2026 Correlation**
- **F-Q23A Change Review and F-Q23B Management System Change Review** (new, replace F-Q23)
- **F-IMS43 Communications Register** (new)
- **ER34 Environmental Performance Register** (new)