



**Bureau Veritas Certification North America, Inc.**  
**Interpretations of The Standard.**  
**Guidance for Environmental Management System Auditors.**  
**Expectations for Companies Certifying to ISO 14001:2004.**

Bureau Veritas Certification NA, Inc. has established certain minimum expectations for companies who wish to register their environmental management systems to ISO 14001. These expectations are based on our understanding of the requirements of the standard, gained through numerous audits of systems in many varied applications and on our collective experience in auditing environmental management systems.

This document is not intended to add to, minimize, or in any way modify the requirements of the standard. It is meant to be a guidance tool for Bureau Veritas Certification NA, Inc. auditors, providing common understanding on the intent of the standard and for clarification of text in the standard. For organizations seeking registration, this document provides insight into the generally accepted practices that many companies have used to achieve registration and to the expectations of Bureau Veritas Certification NA, Inc. auditors.

Non-conformances may not be written in reference to this guidance or the interpretations in this document. However, it may serve as the basis for auditor observations and comments about improvements to an organization's environmental management system.

Each Bureau Veritas Certification NA, Inc. country office, as appropriate, may attach appendices to this document that specify local requirements, interpretations, legal considerations, etc. If there are documented local requirements, they may take precedence over any Bureau Veritas Certification NA, Inc. interpretations.

Additional guidance is available from:

- ISO 14001: 2004, Annex A
- ISO 14004:2004
- ISO 19011: 2002
- ISO/IEC Guide 66:1999
- IAF Guidance on ISO/IEC Guide 66
- National Accreditation Body guidance documents

Bureau Veritas Certification NA, Inc. terminology may differ with respect to the use of certain terms by some accreditation bodies. However, the Bureau Veritas Certification NA, Inc. procedures and forms are designed to meet the most stringent of any accreditation requirements for the certificates offered by Bureau Veritas Certification NA, Inc..

### **Conduct of Audits**

All Bureau Veritas Certification NA, Inc. registration audits for ISO 14001 are conducted in two parts, the Stage 1 Audit and the Stage 2 Audit. (Accreditation bodies may refer to these stages as Phase 1/Phase 2 or Initial Audit/Main Audit).



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At the time of the Stage 1 Audit, auditors must verify that the internal audit program has been implemented, that at least one full internal audit of the environmental management system has taken place, that findings from this audit have been addressed under corrective action, and that there has been at least one management review.

Additionally, there must be evidence that the system has been documented according to the requirements of the standard (4.4.4), that the significant environmental aspects and impacts have been identified through a valid and effective process, and that the organization has implemented a system capable of achieving compliance with all applicable environmental laws and regulations.

At the time of the Stage 2 Audit, all the requirements of the standard will be verified except for any that were fully and successfully audited during Stage 1, subject to the Lead Auditor's discretion. The expectation is that evidence of conformance is available for each requirement. The final audit report must clearly state the degree of confidence Bureau Veritas Certification NA, Inc. may have in the internal audit program.

The definitions found in Section 3 of ISO 14001 are required for the use of any term listed in that section.

### **Compliance versus Conformance**

Compliance and noncompliance are terms normally associated with any legal and regulatory requirements. Conformance and nonconformance are terms normally associated with the management system requirements.

EMS audits are not regulatory compliance audits. They are management system conformance audits. However, Bureau Veritas Certification NA, Inc. auditors have compliance knowledge and experience that aids in their understanding of regulatory issues associated with an environmental management system. Auditors occasionally encounter situations during an audit where they observe or suspect a regulatory noncompliance. Bureau Veritas Certification NA, Inc. has developed guidance for auditors in these situations based on IAF Guide 66. For further information, refer to IAF TC-30-04.

A Bureau Veritas Certification NA, Inc. auditor who observes, suspects, or becomes aware of a legal/regulatory noncompliance will notify the auditee and the Lead Auditor as soon as possible. The auditor will further investigate the situation to determine if a management system nonconformity is warranted. Documentation of legal/regulatory noncompliance is a decision based on local legal considerations, client expectations, and local Bureau Veritas Certification NA, Inc. policies.



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#### ***4.1 General Requirements***

***The organization shall establish, document, implement, maintain and continually improve an environmental management system in accordance with the requirements of this International Standard and determine how it will fulfil these requirements.***

***The organization shall define and document the scope of its environmental management system.***

The requirements section (4.1-4.6) of the ISO 14001 standard is written in a plan-do-check-act format, facilitating an understanding of environmental management systems and the linkage between the elements of the standard. The elements of ISO 14001 are not stand-alone requirements, but must be established, documented, implemented and maintained in a manner that demonstrates a systems approach to environmental management with the goal of continual improvement. There is clear, specific wording in the standard that links the requirements in a way that must be demonstrated within the management system.

Prior to the registration audit, there should be sufficient “system history” to provide adequate evidence for the verification of all the requirements during the audit. The management system must be fully functional in order to verify that an organization has met the intent of the standard and that the requirements have been implemented and maintained in an effective manner. Bureau Veritas Certification NA, Inc. strongly recommends that organizations seeking registration operate their management system for at least three months prior to the Stage 1 Audit. Auditors will look for evidence of continual improvement throughout the surveillance audit schedule and at the renewal audit.

For a multi-site management system, the organization must specify the centralized functions responsible for establishing and maintaining the system requirements common to all sites. The sites that comprise the management system are responsible to implement the common requirements of the system as defined by system documentation. See “Guide 66 for guidance on multi-site management systems.

The organization may combine ISO 14001 system requirements with other management systems (i.e., quality, safety & health) as appropriate. However, there must be clear evidence of conformance for each requirement in the ISO 14001 standard.

The documented scope of the management system will be verified for accuracy during Stage 1.



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#### ***4.2 Environmental Policy***

***Top management shall define the organization's environmental policy and ensure that, within the defined scope of its environmental management system, it...***

Required document: environmental policy.

Top management typically refers to the most senior management of the organization within the scope of registration. For a single site it would include the individual(s) with executive responsibility for establishing and implementing policy. For a multi-site system, it may include corporate or group management and site management, as appropriate.

It is not necessary to officially sign the policy but it must have revision identification since it is a controlled document required by the standard. It is possible for an organization to combine the environmental policy with other policy statements such as health and safety or quality. During the audit it is appropriate to verify that top management has participated in defining the environmental policy, that they understand and are in agreement with what it says, and they can attest to and demonstrate the following:

***...a) is appropriate to the nature, scale and environmental impacts of its activities, products and services;***

If the policy is a corporate or other higher level policy, and the registration is at a single site, the policy may be adopted by the site as long as all statements, claims and commitments are appropriate to the site. If not, the site may define their own environmental policy, linking it to, and maintaining consistency with any higher level policies. Higher level policies should be identified as "other requirements" in this circumstance. A multi-site system should have a single environmental policy, applicable to all sites operating within the management system.

The auditor will evaluate how appropriate the environmental policy is, based on an understanding of the organization's business structure and its activities, products, and services as defined in the scope. The organization should avoid the use of misleading statements or claims that cannot be verified through the audit.

***...b) includes a commitment to continual improvement and prevention of pollution;***

There is no requirement to use the same language and terminology for these commitments, although it does help to minimize confusion. The environmental policy should contain clear statements that the organization has embraced these concepts.

Prevention of pollution is linked to the environmental objectives. This policy commitment should



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be reflected in the organization's objectives, targets and programs to eliminate, minimize or control activities, products and services that generate pollution.

The expectation for continual improvement is in line with the definitions in the standard. Continual improvement of the environmental management system has an intended long-term result – improvement of environmental performance. Bureau Veritas Certification NA, Inc. expects that organizations will, over time, be able to demonstrate that the EMS has resulted in environmental performance improvements.

*...c) includes a commitment to comply with applicable legal requirements and with other requirements to which the organization subscribes which relate to its environmental aspects,*

A commitment to comply does not mean an organization will always achieve 100% compliance. It commits the organization to implement a management system in capable of achieving compliance. This includes the resources necessary to work toward compliance and the appropriate mechanisms in place to address regulatory problems as they occur. The policy should reflect a similar commitment to the “other requirements” identified as a result of implementing section 4.3.2.

*... d) provides the framework for setting and reviewing environmental objectives and targets;*

There should be clear linkage between the policy and the environmental objectives and targets. Typically, the policy contains general statements about the environmental goals of the organization, creating the framework for the documented environmental objectives.

*... e) is documented, implemented and maintained,*

The environmental policy is a required document. Therefore it must be controlled under clause 4.4.5. The policy is implemented by establishing, documenting, implementing and maintaining the environmental management system. The policy is maintained through periodic review to ensure it remains appropriate and adequate to achieve the commitments of the policy and the other requirements of the standard.

*...f) is communicated to all persons working for or on behalf of the organization, and*

It is expected that all employees are aware of the policy and understand how it influences the way they do their jobs. They are not expected to have it memorized. Contractors, vendors and suppliers who are routinely on-site should also be made aware of the policy, especially those whose activities are related to a significant aspect.



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... g) *is available to the public.*

This requirement does not imply direct action on the part of the organization. It is a requirement that, when implemented, has a condition of true or false, i.e., the policy is either available or not.

There should be no unreasonable barrier to public availability of the policy. The organization should ensure that the policy is available to anyone who asks for it.

#### ***4.3.1 Environmental aspects***

***The organization shall establish, implement and maintain a procedure(s)***

- a) to identify the environmental aspects of its activities, products and services within the defined scope of the environmental management system that it can control and those that it can influence, taking into account planned or new developments, or new or modified activities, products and services, and***
- b) to determine those aspects that have or can have significant impact(s) on the environment (i.e. significant environmental aspects).***

Required procedure(s).

Recommended document: Current list environmental aspects, indicating the identified significant environmental aspects and impacts.

The organization must have a clearly identifiable process to identify environmental aspects. Many organizations have an initial procedure they follow, and then a modified form of that procedure to maintain and update the environmental aspects. The result of this procedure is a thorough, reasonable, and justifiable analysis of the organization's activities, products and services that may interact with the environment.

In order to manage an environmental aspect, the organization must be able to exert direct control over it, or have the ability to influence it. The organization should be able to justify excluding any environmental aspects that are present but not included in the evaluation. The procedure should include the method by which the organization will manage change with regard to the identified environmental aspects, or how it will address new aspects.

The organization must demonstrate that they understand how their environmental aspects can impact the environment. They must have a defined method to determine the organization's significant impacts, prior to the application of any environmental controls. The information should be available in a format that clearly demonstrates this understanding. It is appropriate for an organization to also identify beneficial impacts in their evaluation of environmental aspects.



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The method for determining significance may be quantified, based on objective criteria, or it can be a subjective process with sound rationale. The auditor must determine if the method used achieves a reasonable and justifiable result. There is no set maximum number of significant aspects that must be identified. Each organization should be evaluated on the basis of what is reasonable for them. If there are too many significant aspects, the organization may not have sufficient resources to actively manage them under all the applicable requirements of the standard. If there are too few, the implementation of this requirement may not have been effective, or the organization may not have dedicated enough resources to demonstrate effective environmental management.

The determination of significance is relative to the organization's own environmental aspects and impacts and cannot be compared to another organization. Therefore, it is unacceptable for an organization to determine they have no significant aspects and impacts.

If an organization has applicable legal/regulatory obligations that require permits, licenses, or place it in a highly regulated category, these may become significant aspects because of the importance that a regulatory body has placed on them. If an organization dedicates significant resources for the control of an environmental aspect, it follows that the aspect may be significant because of the high level of resource commitment.

For multi-site systems, the centralized function may identify corporate level significant aspects, which may then become significant for all sites. It is appropriate for the sites to also identify and manage any significant environmental aspects unique to the site.

*...The organization shall document this information and keep it up to date.*

Keeping the information up to date implies an ongoing process to maintain the list of environmental aspects and impacts. A periodic revision is not required, but the list of environmental aspects and impacts should be current for any relevant activity, product and service. The list of significant aspects and impacts is usually a controlled document or an environmental record within the system.

*... The organization shall ensure that the significant environmental aspects are taken into account in establishing, implementing and maintaining its environmental management system.*

An environmental aspect becomes significant because its environmental impact is determined to be significant, using the defined methodology. These significant aspects must be considered when setting environmental objectives. It is not necessary to set an objective for every significant aspect.

#### **4.3.2 Legal and other requirements**



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*The organization shall establish, implement and maintain a procedure(s)*

- a) *to identify and have access to the applicable legal requirements and other requirements to which the organization subscribes related to its environmental aspects, and*
- b) *to determine how these requirements apply to its environmental aspects.*

*The organization shall ensure that these applicable legal requirements and other requirements to which the organization subscribes are taken into account in establishing, implementing and maintaining its environmental management system.*

Required procedure

Recommended document: Current list of legal and other requirements associated with the environmental aspects.

The standard calls for a procedure to accomplish several things;

- 1) identify all applicable legal and other requirements related to the environmental aspects
- 2) provide for access to these same requirements.
- 3) determine how these requirements apply to the identified environmental aspects

It is appropriate for the organization to directly associate these legal requirements with the environmental aspects of its activities, products and services. Applicable requirements may include related health, safety, security, etc., if related to the environmental aspects.

The organization should have a method for updating this information to ensure that any relevant changes or additions are incorporated into the management system and communicated to those who should be aware of new information about legal and other requirements.

The organization should determine how its legal and other requirements apply to the identified environmental aspects. If an organization identifies an applicable legal requirement, it is because it has an environmental aspect making it relevant. Section A.3.2 of Annex A in the standard says, “The determination of how legal and other requirements apply to an organization's environmental aspects is usually accomplished in the process of identifying these requirements. It may not be necessary, therefore, to have a separate or additional procedure in order to make this determination.”

Examples of other requirements (non-regulatory) are industry standards or codes, corporate requirements, customer requirements, and voluntary programs to which the organization commits itself.

It is not acceptable for the organization to offer “affirmative statements” or “self declaration statements” concerning the identification of, or compliance with legal requirements. Auditors must verify the requirements of the standard with objective evidence. Legal opinions should not



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be considered evidence of conformance to a requirement of the standard or compliance with a legal requirement.

For multi-site systems there may be a centralized function to identify requirements or it may be done at the site level. In either case, the identification of legal requirements must include all appropriate jurisdictions and levels of applicable regulation for the sites within the scope of registration, including local, federal and international.

#### ***4.3.1 Objectives, targets and programmes***

***The organization shall establish, implement and maintain documented environmental objectives and targets, at relevant functions and levels within the organization.***

***The objectives and targets shall be measurable, where practicable, and consistent with the environmental policy, including the commitments to prevention of pollution, to compliance with applicable legal requirements and with other requirements to which the organization subscribes, and to continual improvement.***

***When establishing and reviewing its objectives and targets, an organization shall take into account the legal requirements and other requirements to which the organization subscribes, and its significant environmental aspects. It shall also consider its technological options, its financial, operational and business requirements, and the views of interested parties.***

***The organization shall establish, implement and maintain a programme(s) for achieving its objectives and targets. Programme(s) shall include***

- a) designation of responsibility for achieving objectives and targets at relevant functions and levels of the organization, and***
- b) the means and time -frame by which they are to be achieved.***

Required document: List of current environmental objectives and targets

Recommended document: Information about the status of environmental programs.

Environmental objectives are established within the organization wherever it is appropriate to do so. For multi-site systems the relevant levels and functions may be expressed as corporate objectives rolled out to the sites, cascaded appropriately. In any case, an objective set by the centralized function is applicable throughout the organization although it may be not relevant at every site. It is appropriate for sites to also establish unique, site specific environmental objectives and targets.

There should be evidence to demonstrate the organization has taken into account all the considerations listed in paragraph three of this requirement when setting its objectives and targets. It is not necessary to set an objective for each significant aspect. Likewise, it is not



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necessary to set an objective for each of the required considerations.

Objectives related to simply maintaining compliance with legal/regulatory requirements are usually not appropriate. The organization chooses its objectives voluntarily, based on its commitment to continual improvement and the availability of resources. Compliance is a requirement; it is not voluntary nor is it subject to resource availability.

Objectives related to achieving compliance with the new or amended legal and regulatory requirements may be acceptable. Auditors should carefully verify relevant environmental programs and should be confident these programs are managed in a way that ensures compliance within the established timeframes.

Auditors should verify consistency between the environmental objectives and the environmental policy. There should be at least one objective related to the prevention of pollution, consistent with the policy commitment.

At least one environmental target should be set for each environmental objective. These targets should provide the basis of measurement toward the completion of the objective. (How will the organization know when an objective has been met?)

Each environmental objective and target must have a program in place for how it will be achieved. The organization should be prepared to demonstrate progress toward each objective through measuring or monitoring associated with the environmental targets.

If the organization finds that an objective or target is not achievable in the time frame specified or by the means identified, the objective, target or program must be amended to reflect the changes and the documentation should be updated.

#### ***4.4.1 Resources, roles, responsibility and authority***

***Management shall ensure the availability of resources essential to establish, implement, maintain and improve the environmental management system. Resources include human resources and specialized skills, organizational infrastructure, technology and financial resources.***

***Roles, responsibilities and authorities shall be defined, documented and communicated in order to facilitate effective environmental management.***



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***The organization's top management shall appoint a specific management representative(s) who, irrespective of other responsibilities, shall have defined roles, responsibilities and authority for***

- a) ensuring that an environmental management system is established, implemented and maintained in accordance with the requirements of this International Standard,***
- b) reporting to top management on the performance of the environmental management system for review, including recommendations for improvement.***

Required documents: Documentation defining the roles, responsibilities and authorities for those individuals whose work is related to the environmental management system.

Personnel, organizational, financial, and technological resources should be adequate to establish and maintain the requirements of the standard. Management's role is to ensure they are available. It is appropriate to verify how resource planning occurs and how resources are provided. Continual improvement of the EMS is directly related to the provision of resources.

The organization should clearly define and document the roles of those involved in the management system, their specific responsibilities, and the specific authority that may be associated with the role or responsibility. This information should be communicated in a way that ensures the effective operation of the management system.

The responsibilities and authorities of the management representative(s) may be spread over several individuals, particularly in a multi-site registration. The intent of the standard is for the organization to demonstrate effective leadership and accountability for the management system. There should be evidence of top management's appointment of the management representative(s).

#### ***4.4.2 Competency, training and awareness***

***The organization shall ensure that any person(s) performing tasks for it or on its behalf that have the potential to cause a significant environmental impact(s) identified by the organization is (are) competent on the basis of appropriate education, training or experience, and shall retain associated records.***

***The organization shall identify training needs associated with its environmental aspects and its environmental management system. It shall provide training or take other action to meet these needs, and shall retain associated records.***



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*The organization shall establish, implement and maintain a procedure(s) to make persons working for it or on its behalf aware of*

- a) the importance of conformity with the environmental policy and procedures and with the requirements of the environmental management system,*
- b) the significant environmental aspects and related actual or potential impacts associated with their work, and the environmental benefits of improved personal performance,*
- c) their roles and responsibilities in achieving conformity with the requirements of the environmental management system, and*
- d) the potential consequences of departure from specified procedures.*

Required procedure(s)

Required records

The organization must demonstrate that anyone working for it or on its behalf that can create a significant impact through their work, is competent to perform their assigned tasks. Competency is defined by the organization, based on training, education or experience.

The organization must identify the necessary education, training or experience for personnel (including contractors, vendors, temps, etc.) who, through their work, may contribute to the significant environmental impacts. The training must be completed for anyone identified as having a need for such training. In addition, where education or experience requirements exist, personnel performing these tasks must meet all requirements.

The organization must ensure that all employees are aware of the environmental policy and its influence on how they perform their assigned tasks. Employees should also be aware of the emergency response procedures. For those who are directly involved with the significant environmental impacts, the level of knowledge and awareness should be higher, appropriate to the environmental risks.

#### ***4.4.3 Communication***

*With regard to its environmental aspects and environmental management system, the organization shall establish and maintain procedures for*

- a) internal communication between the various levels and functions of the organization;*
- b) receiving, documenting and responding to relevant communication from external interested parties.*



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***The organization shall decide whether to communicate externally about its significant environmental aspects, and shall document its decision. If the decision is to communicate, the organization shall establish and implement a method(s) for this external communication.***

Required procedure(s)

Required document: Decision on external communication of significant aspects.

Records of external communication

The organization should identify the various methods and processes of internal communications for environmental information and demonstrate that these are adequate for the organization. For multi-site systems there must be clearly defined channels and methods of communication between the sites and the centralized function.

For external communications, the organization should identify the process of communication with, for example, regulatory bodies, interested parties, and for environmental complaints. Records or logs of these communications must be maintained. Auditors will review external communications history during visits.

The organization must have a recorded decision on the question of processes for external communication of its significant aspects. The organization may decide for or against any such communication, or it may decide to take inquiries under consideration. In any case, the decision must be documented.

#### ***4.4.4 Documentation.***

***The environmental management system documentation shall include***

- a) the environmental policy, objectives and targets,***
- b) description of the scope of the environmental management system,***
- c) description of the main elements of the environmental management system and their interaction, and reference to related documents,***
- d) documents, including records, required by this International Standard, and***
- e) documents, including records, determined by the organization to be necessary to ensure the effective planning, operation and control of processes that relate to its significant environmental aspects.***

Required document(s): See above

Records required

There is no requirement for an environmental management system manual. The standard allows



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flexibility for the organization to document the management system in a manner consistent with how it does business. There is no required format or content beyond the specific requirements.

At a minimum, the organization must provide a documented description of how it intends to satisfy the requirements of each numbered clause of the standard. If there are related documents, procedures or other resources associated with the system, the organization must create adequate referencing so that anyone using the information can find what they need.

If the organization has combined the documentation of the environmental management system with other management systems documentation (i.e., quality, safety & health), there must be a method to clearly identify the EMS requirements within the documentation.

For multi-site systems the documentation must clearly indicate where there may be differences among sites concerning the implementation of any requirement of the standard (i.e., legal requirements for sites in different jurisdictions).

ISO 14001 requires “documented procedures” only for section 4.4.6.c (operational control)

BUREAU VERITAS CERTIFICATION NA, INC. recommends that any procedures required by ISO 14001 are documented for a more effective management system.

#### *4.4. 5 Control of Documents*

***Documents required by the environmental management system and by this International Standard shall be controlled. Records are a special type of document and shall be controlled in accordance with the requirements given in 4.5.4.***

***The organization shall establish, implement and maintain a procedure(s) to***

- a) approve documents for adequacy prior to issue,***
- b) review and update as necessary and re-approve documents,***
- c) ensure that changes and the current revision status of documents are identified,***
- d) ensure that relevant versions of applicable documents are available at points of use,***
- e) ensure that documents remain legible and readily identifiable,***
- f) ensure that documents of external origin determined by the organization to be necessary***

***for the planning and operation of the environmental management system are identified and their distribution controlled, and***



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- g) prevent unintended use of obsolete documents and to apply suitable identification to them if they are retained for any purpose.*

Any document required by the standard, or any other document that becomes part of the environmental management system in order to describe or demonstrate conformance to a requirement, must be controlled. This control also extends to documents of external origin such as manuals, permits, and legal requirements. Environmental records are controlled under the requirements of section 4.5.4.

If the organization has combined the document control system with another management system, any unique ISO 14001 requirements for document control must be met for the EMS related documents. It is appropriate to reference documents that are controlled in a different document control system if they are used in the environmental management system.

***4.4.4 Operational control. The organization shall identify and plan those operations that are associated with the identified significant environmental aspects consistent with its environmental policy, objectives and targets, in order to ensure that they are carried out under specified conditions, by***

- a) establishing, implementing and maintaining a documented procedure(s) to control situations where their absence could lead to deviation from the environmental policy, objectives and targets, and*
- b) stipulating the operating criteria in the procedure(s), and*
- c) establishing, implementing and maintaining procedures related to the identifiable significant environmental aspects of goods and services used by the organization and communicating applicable procedures and requirements to suppliers, including contractors.*

Required procedures (documented)

These requirements only apply to the operations and activities associated with the significant environmental aspects of the organization. Operational controls may also be needed for activities supporting the objectives and targets. The organization must demonstrate that it has control over these activities in order to minimize the environmental impacts to the extent that can be reasonably achieved.

The organization must decide to what extent documented procedures are necessary. If, by not having procedures, situations could arise which could impede progress toward environmental objectives, violate the commitments to preventing pollution, regulatory compliance, or any other claim in the environmental policy, then the organization should document these procedures.

The organization must communicate its environmental requirements to suppliers and contractors



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who are associated with, or contribute to the significant environmental aspects. This includes both on-site and off-site suppliers and contractors.

It is appropriate for the organization to combine procedures for operational control with existing relevant procedures for other management system functions.

***4.4.5 Emergency preparedness and response***

***The organization shall establish, implement and maintain a procedure(s) to identify potential emergency situations and potential accidents that can have an impact(s) on the environment and how it will respond to them.***

***The organization shall respond to actual emergency situations and accidents and prevent or mitigate associated adverse environmental impacts.***

***The organization shall periodically review and, where necessary, revise its emergency preparedness and response procedures, in particular, after the occurrence of accidents or emergency situations.***

***The organization shall also periodically test such procedures where practicable.***

Required procedures (typically these are documented in the form of plans)

The evaluation of environmental aspects and impacts is linked to identifying the potential for accidents and emergencies and should be considered in the development of these procedures. There are also links to training and corrective/preventive action requirements in this clause.

Many emergency plans are regulatory driven. These plans should clearly outline the situations where accidents and emergencies could occur. The plans should include information about mitigation of the adverse environmental impacts from any accident or emergency.

Alarms and other emergency testing/monitoring equipment may fall under calibration requirements. Periodic testing should be conducted at least annually whenever practicable. After an actual accident or emergency, a review of the incident and the response activity is appropriate to consider the need for corrective or preventive action and to revise procedures.



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***4.5.1 Monitoring and measurement***

***The organization shall establish, implement and maintain a procedure(s) to monitor and measure, on a regular basis, the key characteristics of its operations that can have a significant environmental impact. The procedure(s) shall include the documenting of information to monitor performance, applicable operational controls and conformity with the organization's environmental objectives and targets.***

***The organization shall ensure that calibrated or verified monitoring and measurement equipment is used and maintained and shall retain associated records.***

Required procedures (documented)  
Records required

The organization must identify the key characteristics it will monitor or measure and then create procedures to do so. The organization should take into account operational controls, environmental objectives and targets, and information related to significant impacts. The intent of this requirement is to cause the organization to track its environmental performance. BUREAU VERITAS CERTIFICATION NA, INC. recommends the use of ISO 14031 as guidance to help organizations develop environmental performance measurements.

For multi-site systems, the monitoring and measuring at sites for system characteristics (i.e., total waste volume) should be rolled up to the centralized function as appropriate.

Devices that measure or monitor activity associated with the key characteristics should be calibrated and maintained with records.

***4.5.2 Evaluation of compliance***

***4.5.2.1 Consistent with its commitment to compliance, the organization shall establish, implement and maintain a procedure(s) for periodically evaluating compliance with applicable legal requirements.***

***The organization shall keep records of the results of the periodic evaluations.***

***4.5.2.2 The organization shall evaluate compliance with other requirements to which it subscribes. The organization may wish to combine this evaluation with the evaluation of legal compliance referred to in 4.5.2.1 or to establish a separate procedure(s).***

***The organization shall keep records of the results of the periodic evaluations.***



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Required procedure(s). Required records.

There are many ways to conform to this requirement and the organization should be given flexibility in doing so. Compliance auditing exceeds the requirement for compliance evaluation, provided all legal and regulatory requirements identified in 4.3.2 are audited. The method chosen for compliance evaluation should be effective in reviewing all applicable legal requirements.

Auditors may not accept “affirmative statements” or “self declaration statements” as evidence of compliance with legal requirements or for the evaluation of compliance. Objective evidence must be presented to demonstrate the organization effectively evaluates compliance with all identified applicable laws. There should also be evidence of corrective action or preventive action when compliance issues have been identified. If self-reporting is required there should be evidence it has taken place.

Periodic evaluation should be conducted at least annually to be effective. The evaluation may be internal, external or a combination of both. If external, the organization should review and respond to the result of the evaluation. The organization should evaluate compliance for all the identified legal requirements in section 4.3.2.

The same interpretation extends to the requirement to evaluate compliance with other requirements to which the organization subscribes.

Records of the evaluations need to be maintained in order to demonstrate effective implementation.

***4.5.3 Nonconformance and corrective and preventive action***

***The organization shall establish, implement and maintain a procedure(s) for dealing with actual and potential nonconformity(ies) and for taking corrective action and preventive action. The procedure(s) shall define requirements for:***

- a) identifying and correcting nonconformity(ies) and taking action(s) to mitigate their environmental impacts,***
- b) investigating nonconformity(ies), determining their cause(s) and taking actions in order to avoid their recurrence,***
- c) evaluating the need for action(s) to prevent nonconformity(ies) and implementing appropriate actions designed to avoid their occurrence,***
- d) recording the results of corrective action(s) and preventive action(s) taken, and***



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*e) reviewing the effectiveness of corrective action(s) and preventive action(s) taken.*

*Actions taken shall be appropriate to the magnitude of the problems and the environmental impacts encountered.*

*The organization shall ensure that any necessary changes are made to environmental management system documentation.*

Required procedures  
Required records

The organization may use existing corrective/preventive action procedures, provided they address each step outlined in 4.5.3, including the action to mitigate environmental impacts. Multi-site systems must have a centralized corrective/preventive action function that will, at a minimum, review corrective and preventive actions from the sites for common problems and systemic issues.

At the time of registration there should be evidence to verify that the corrective and preventive action process is functional with records indicating effective completion of corrective and preventive actions. Corrective/preventive actions include the identification of responsibility, root cause determination, actions taken, and the verification of effectiveness for actions taken. BUREAU VERITAS CERTIFICATION NA, INC. auditors may not accept evidence of corrective/preventive action that references future actions to be taken. Future actions are evidence of a corrective action plan and cannot be verified as effective until they are completed. BUREAU VERITAS CERTIFICATION NA, INC. recommends corrective/preventive action reports be written in the past tense.

#### ***4.5.4 Control of Records***

*The organization shall establish and maintain records as necessary to demonstrate conformity to the requirements of its environmental management system and of this International Standard, and the results achieved.*

*The organization shall establish, implement and maintain a procedure(s) for the identification, storage, protection, retrieval, retention and disposal of records.*

*Records shall be and remain legible, identifiable and traceable.*

Required procedures.



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Records are identified as documents that must be controlled differently than the requirements for document control in 4.4.5. Each requirement of the standard, as implemented, should be evaluated by the organization to determine if environmental records are appropriate in order to demonstrate conformance to the standard. ISO 14001, Annex A.5.4 provides guidance on the kinds of records that should be considered by the organization.

***4.5.5 Internal audit***

***The organization shall ensure that internal audits of the environmental management system are conducted at planned intervals to***

***a) determine whether the environmental management system***

- 1) conforms to planned arrangements for environmental management including the requirements of this International Standard, and***
- 2) has been properly implemented and is maintained, and***

***b) provide information on the results of audits to management.***

***Audit programme(s) shall be planned, established, implemented and maintained by the organization, taking into consideration the environmental importance of the operation(s) concerned and the results of previous audits.***

***Audit procedure(s) shall be established, implemented and maintained that address***

- the responsibilities and requirements for planning and conducting audits, reporting results and retaining associated records.***
- the determination of audit criteria, scope, frequency and methods.***

***Selection of auditors and conduct of audits shall ensure objectivity and the impartiality of the audit process.***

Required procedures:

BUREAU VERITAS CERTIFICATION NA, INC. requires the organization to have completed at least one full round of internal EMS audits prior to beginning the registration process (Stage 1). Internal audits should be conducted at least annually to ensure effectiveness. Persons outside the organization may conduct internal audits, provided they meet the organization's requirements for auditor qualifications. Findings from internal audits must be submitted for appropriate corrective action and the results of the audits must have been reported to management, typically in management review.



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If there are internal audit findings indicating major nonconformance, registration may not be granted until the issue has been satisfactorily corrected and reviewed by Bureau Veritas Certification NA, Inc.. Minor internal audit findings already in the corrective action process, but not complete, will be reviewed by Bureau Veritas Certification NA, Inc.. No additional nonconformance for these issues will be documented if the organization can demonstrate progress towards completion of the corrective actions.

If Bureau Veritas Certification NA, Inc. documents a major nonconformance, auditors will review internal audit records to determine whether any evidence of the nonconformance was noted. If not, it may be appropriate to document another major nonconformance for an ineffective internal audit program.

The internal environmental audit schedule must be based on the criteria as stated in the standard – “environmental importance of the operation(s) concerned and the results of previous audits.” An audit schedule based solely on time is not acceptable. It is expected that the organization will audit the full management system at least once annually, focusing on the environmentally important areas. BUREAU VERITAS CERTIFICATION NA, INC. auditors must annually review the effectiveness of the internal audit program to assess the degree of confidence that can be placed on it.

For multi-site systems, each site may conduct their own internal audits or the audits can be done by a centralized audit function. In either case, the audit results should be reviewed at the system management level.

Organizations should include internal auditor qualifications, training and competency as part of the audit program. Appropriate levels of regulatory knowledge should be considered when selecting internal auditors. Bureau Veritas Certification NA, Inc. recommends that organizations follow the guidance of ISO 19011 in developing and implementing their audit program and procedures.

Auditors should not be assigned to audit areas of their own direct responsibility or authority within the EMS.

Audit reports from a Bureau Veritas Certification NA, Inc. pre-assessment are not acceptable as evidence of an internal audit having been conducted.

#### ***4.6 Management review***

***Top management shall review the organization's environmental management system, at planned intervals, to ensure its continuing suitability, adequacy and effectiveness. Reviews shall include assessing opportunities for improvement and the need for changes to the environmental management system, including the environmental policy and environmental objectives and targets. Records of the management reviews shall be retained.***



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*Input to management reviews shall include*

- a) results of internal audits and evaluations of compliance with legal requirements and with other requirements to which the organization subscribes,*
- b) communication(s) from external interested parties, including complaints,*
- c) the environmental performance of the organization,*
- d) the extent to which objectives and targets have been met,*
- e) status of corrective and preventive actions,*
- f) follow-up actions from previous management reviews, changing circumstances, including developments in legal and other requirements related to its environmental aspects, and*
- g) recommendations for improvement.*

*The outputs from management reviews shall include any decisions and actions related to possible changes to environmental policy, objectives, targets and other elements of the environmental management system, consistent with the commitment to continual improvement.*

At least one management review must be completed before the Stage 1 Audit. There must be sufficient system history to conduct an effective management review. Management should review system information as appropriate to make reasonable determinations and conclusions concerning the management system suitability, adequacy and effectiveness. It is appropriate to evaluate the environmental competency of those participating in management review  
Management review must take place at least once annually in order to be effective. For multi-site systems, management review may also be conducted at the site level and rolled up to a system level review.

The inputs section of 4.6 may be considered as an agenda for management review. Auditors may review outputs to ensure that effective implementation of decisions made in a management review have been carried out.