ISO 14001:2026 Environmental management systems, requirements with guidance for use

Environmental management, 2026 edition

68 requirements. This standard can be certified against by an accredited body. As of 07/2026.

ISO 14001 is the internationally recognized standard for environmental management systems. A new edition was published on 15 April 2026 and supersedes ISO 14001:2015. An assessment against this standard is carried out by an accredited certification body and, if successful, leads to a valid certificate. This checklist prepares you for that assessment and does not replace the audit.

Company	Date	Prepared by

4 Context of the organization 8

4.1-a **The internal and external issues that are relevant to the purpose of the organization and that affect its ability to achieve the intended outcomes of the environmental management system are determined and reviewed at regular intervals.**

What proves it: A context analysis is enough, often a single-page table or a section in the management manual. Evidence is the dated analysis document, the version history and a management review minute in which the context was confirmed or adjusted.

- [ ] Open
- [ ] In progress
- [ ] Met
- [ ] Not applicable

Evidence / justification

4.1-b **The external issues include the environmental conditions that affect the organization or that are affected by it. These explicitly cover climate change, pollution levels, biodiversity, the state of ecosystems and the availability of natural resources.**

What proves it: Keep a dedicated column or section for environmental conditions in the context analysis, with one line per issue and an assessment of whether it is relevant to the business. For a software company, short and honest statements are sufficient, for example data centre locations in water-scarce regions, the electricity mix and the resource demand of hardware.

- [ ] Open
- [ ] In progress
- [ ] Met
- [ ] Not applicable

Evidence / justification

4.1-c **The relevance of climate change is explicitly assessed, both with regard to physical and transition risks for the organization and with regard to the climate impact of its own activities. The result of the assessment is documented with a rationale, even where the conclusion is that it is not relevant.**

What proves it: A short section covering two directions is enough. First, the effect of climate change on us, for example heat periods in the server room or the outage of a cloud region. Second, our effect on the climate, for example electricity, cloud emissions and business travel. What matters is a traceable rationale, not its length.

- [ ] Open
- [ ] In progress
- [ ] Met
- [ ] Not applicable

Evidence / justification

4.2-a **The interested parties relevant to the environmental management system are determined, together with their environmental needs and expectations, including expectations related to climate change.**

What proves it: A stakeholder list with the columns party, expectation, source and relevance. Typical parties for a software company are customers with ESG questionnaires, the landlord, waste disposal partners, cloud providers, employees and authorities. Completed customer questionnaires are good evidence that expectations have been collected.

- [ ] Open
- [ ] In progress
- [ ] Met
- [ ] Not applicable

Evidence / justification

4.2-b **It is decided and recorded which of these needs and expectations become compliance obligations of the organization.**

What proves it: Add a binding yes or no column to the stakeholder list and transfer the binding entries into the compliance obligations register under 6.1.3. This makes the link between an expectation and an obligation traceable during the audit.

- [ ] Open
- [ ] In progress
- [ ] Met
- [ ] Not applicable

Evidence / justification

4.3-a **The scope of the environmental management system is defined and states the boundaries, the sites included, the activities, products and services, as well as the organization's authority and ability to exercise control and influence.** Document

What proves it: A scope statement of a few sentences is enough, for example development, sales and operation of software at site X including home office workplaces. Name the boundaries concretely so that it is clear in the audit what is inside and what is outside.

Open In progress Met Not applicable

Evidence / justification

4.3-b **When determining the scope, the context, the compliance obligations, the organizational units and the life cycle perspective are considered. The scope is available as documented information and is made available to interested parties.** Document

What proves it: Add a sentence to the scope statement confirming that upstream and downstream stages such as hardware procurement, operation in third-party data centres and disposal are considered. Publishing it on the website or providing it on request satisfies the availability requirement.

Open In progress Met Not applicable

Evidence / justification

4.4 **The environmental management system is genuinely in operation as a coherent system of named processes. The processes and their interactions are known, and the system is maintained and further developed so that the intended environmental performance can be achieved.**

What proves it: A process map or a simple overview showing which processes belong to the system and who owns them. For small organizations, a table with process name, owner and a reference to the corresponding work instruction is sufficient.

Open In progress Met Not applicable

Evidence / justification

5 Leadership 6

5.1-a **Top management takes accountability for the effectiveness of the environmental management system and provides the resources required for it.**

What proves it: Evidence includes management review minutes with decisions, approved budgets for environmental measures and a signed commitment statement. In small organizations the owner or managing director is the evidence in person, what counts is documented involvement in decisions.

Open In progress Met Not applicable

Evidence / justification

5.1-b **The requirements of the environmental management system are integrated into the business processes and the strategic direction, and top management actively promotes an environmental culture across all functions.**

What proves it: Demonstrable through environmental criteria in procurement, project or bidding processes, through objectives with an environmental link and through leadership communication such as team meetings, intranet posts or onboarding slides. Screenshots and minutes are sufficient.

Open In progress Met Not applicable

Evidence / justification

5.2-a **An environmental policy is established that is appropriate to the purpose and context of the organization and that includes commitments to the protection of the environment, to the fulfilment of its compliance obligations and to continual improvement of the environmental management system.** Document

What proves it: A one-page policy document with a date and the signature of top management. Make it concrete for a software company, for example reducing energy consumption, extending the service life of hardware and selecting cloud services against emission criteria.

Open In progress Met Not applicable

Evidence / justification

5.2-b **The environmental policy is available as documented information, is communicated within the organization and is made available to interested parties.** Document

What proves it: Storage in the intranet or wiki with a version status, a notice in the office, confirmation during onboarding and publication on the website. A distribution record or a read receipt is enough evidence of internal communication.

○ Open ○ In progress ○ Met ○ Not applicable

Evidence / justification

5.3-a **Responsibilities and authorities for the relevant roles within the environmental management system are assigned and communicated within the organization.**

What proves it: A role overview or organizational chart with named responsibilities, for example environmental officer, owner for hardware and disposal, owner for travel. In small teams roles may be combined, but they must be assigned in writing.

○ Open ○ In progress ○ Met ○ Not applicable

Evidence / justification

5.3-b **It is defined who reports on the performance of the environmental management system to top management and who ensures that the system conforms to the requirements of the standard.**

What proves it: A role description with the reporting line plus the actual reports, for example a quarterly report or the input package for the management review. The report itself is the strongest evidence that the reporting line is being lived.

○ Open ○ In progress ○ Met ○ Not applicable

Evidence / justification

6 Planning 16

6.1.1-a **A planning process is in place that considers the context, the needs of interested parties and the scope, and that determines which risks and opportunities related to environmental aspects, compliance obligations and other issues need to be addressed.**

What proves it: A linked planning folder in which the context analysis, the aspects evaluation, the compliance obligations register and the action plan cross-reference each other. A well maintained spreadsheet with cross-references fully replaces an expensive tool.

○ Open ○ In progress ○ Met ○ Not applicable

Evidence / justification

6.1.1-b **The results of planning are available as documented information, in particular on risks and opportunities, environmental aspects and compliance obligations.** Document

What proves it: Three maintained registers with a version status and the date of the last review are enough: the aspects register, the compliance obligations register and the risk and opportunity register. A change history in the document header shows the auditor that they are current.

○ Open ○ In progress ○ Met ○ Not applicable

Evidence / justification

6.1.2-a **The environmental aspects of the activities, products and services within the scope are determined, taking into account a life cycle perspective as well as planned developments and potential emergency situations.** Document

What proves it: An aspects register with the items typical for software and service businesses: electricity consumption of the office and end devices, the hardware life cycle and electronic waste, emissions of the cloud services used as an indirect aspect, business travel and commuting, paper and consumables.

○ Open ○ In progress ○ Met ○ Not applicable

Evidence / justification

6.1.2-b **Criteria for evaluating environmental aspects are defined and documented so that the rating is traceable and repeatable.** Document

What proves it: A short description of the criteria next to the register, for example scale of the impact, frequency, degree of control and legal relevance, each on a scale from 1 to 3 with a threshold for significance. Set the criteria before the evaluation, do not adjust them afterwards to fit the result.

◯ Open ◯ In progress ◯ Met ◯ Not applicable

Evidence / justification

6.1.2-c **Using the defined criteria, the significant environmental aspects are determined and retained as documented information.** Document

What proves it: Add a significant yes or no column to the aspects register, with the score and a rationale. For a software company these are typically cloud emissions, electricity consumption and electronic waste. These aspects must reappear in objectives, operational controls and monitoring.

◯ Open ◯ In progress ◯ Met ◯ Not applicable

Evidence / justification

6.1.2-d **Information about the significant environmental aspects is communicated among the relevant levels and functions of the organization.**

What proves it: Minutes of a team meeting, onboarding material or a wiki page with a read receipt. It is enough if employees can name, in conversation, which environmental topics matter most in the business.

◯ Open ◯ In progress ◯ Met ◯ Not applicable

Evidence / justification

6.1.3-a **The compliance obligations related to the environmental aspects are determined, are accessible, and it is defined how they apply to the organization.** Document

What proves it: A compliance obligations register covering legal requirements and voluntary commitments. For office and IT businesses this typically means WEEE and take-back duties, battery legislation, waste and commercial waste regulations, lease conditions and customer commitments from ESG questionnaires. Record the source, the reference and the internal owner on every line.

◯ Open ◯ In progress ◯ Met ◯ Not applicable

Evidence / justification

6.1.3-b **The compliance obligations are taken into account when establishing, implementing and maintaining the environmental management system, and they are reviewed for currency at defined intervals.** Document

What proves it: An annual review note in the register is enough, supported by a subscription to a legal information service or a chamber of commerce newsletter. Small organizations can tie the update to their tax adviser, their waste contractor or an external consultant and record that arrangement in the register.

◯ Open ◯ In progress ◯ Met ◯ Not applicable

Evidence / justification

6.1.4-a **The risks and opportunities arising from significant environmental aspects, compliance obligations, the context including climate change and potential emergency situations are determined and documented.** Document

What proves it: A risk and opportunity register with the source of the risk, the evaluation and the decision. Typical entries for software businesses are the outage of a cloud region due to extreme weather, rising carbon pricing on electricity, reputational risk during customer audits and the opportunity of reduced travel and longer hardware use.

◯ Open ◯ In progress ◯ Met ◯ Not applicable

Evidence / justification

6.1.5-a **Actions are planned to address the significant environmental aspects, the compliance obligations and the identified risks and opportunities, and it is defined how these actions are integrated into the processes of the environmental management system or into other business processes.**

What proves it: An action plan with the columns action, owner, due date, status and the link to the aspect or risk. A ticket board with an environment label is acceptable evidence and easy to check in the audit, provided that due dates and owners are visible.

Open In progress Met Not applicable

Evidence / justification

6.1.5-b **It is defined how the effectiveness of the planned actions is evaluated, and the evaluation demonstrably takes place.**

What proves it: One success criterion per action, with a number and a target date, for example electricity consumption per workplace reduced by 10 percent. Document the evaluation in the action plan or in the management review, including cases where a target was missed.

Open In progress Met Not applicable

Evidence / justification

6.2.1-a **Environmental objectives are established for the relevant functions and levels. They take the significant environmental aspects and compliance obligations into account, are consistent with the environmental policy, are measurable or otherwise capable of evaluation, are monitored, are communicated and are updated as needed.**

What proves it: A list of objectives with a baseline value, a target value and a target date. Practical examples for software businesses are the share of renewable electricity in the office, the average service life of laptops in years, the share of business trips made by rail and paper consumption per head.

Open In progress Met Not applicable

Evidence / justification

6.2.1-b **The environmental objectives are available as documented information.** Document

What proves it: Keep the list of objectives as a separate versioned document or as a fixed section of the environmental programme. Record the date of approval by top management so that its binding character is visible.

Open In progress Met Not applicable

Evidence / justification

6.2.2 **For each environmental objective it is planned what will be done, what resources are required, who is responsible, when it is to be completed and how the results are evaluated, including the indicators used to monitor progress.**

What proves it: An environmental programme as a table with exactly these columns. Name the indicator and the measurement method explicitly, for example kilowatt hours from the annual utility invoice or the number of decommissioned devices from the asset inventory.

Open In progress Met Not applicable

Evidence / justification

6.3-a **When the organization determines the need for changes to the environmental management system, these changes are planned, evaluated and carried out in a controlled manner. This requirement is new compared with the 2015 edition.**

What proves it: A short change routine is enough, for example a checklist for relocation, new sites, a new data centre region, larger hardware purchases, new service providers or rapid headcount growth. The evidence is the completed change record with an approval.

Open In progress Met Not applicable

Evidence / justification

6.3-b **For planned changes, the purpose of the change and its potential consequences, the integrity of the environmental management system, the resources available and the assignment of responsibilities and authorities are considered.**

What proves it: Keep the change record with four fields: purpose, impact on environmental aspects and compliance obligations, resources required and owner. One example of a change actually carried out, such as switching cloud provider, is the best evidence in the audit.

○ Open ○ In progress ○ Met ○ Not applicable

Evidence / justification

7 Support 11

7.1 **The resources needed for the establishment, implementation, maintenance and continual improvement of the environmental management system are determined and provided.**

What proves it: Demonstrable through budget lines for environmental measures, allocated working time for the environmental officer, procurement of measuring equipment or software and the engagement of external support. A decision recorded in the management review is enough as evidence.

○ Open ○ In progress ○ Met ○ Not applicable

Evidence / justification

7.2-a **The competence needed by persons doing work under the organization's control that affects its environmental performance or its ability to fulfil compliance obligations is determined and ensured.**

What proves it: A competence matrix with the role, the competence needed and the current status. Relevant items include knowledge of electronic waste and disposal routes, of emergency behaviour and of selecting cloud services against emission criteria.

○ Open ○ In progress ○ Met ○ Not applicable

Evidence / justification

7.2-b **Appropriate documented information is retained as evidence of competence. Where competence gaps exist, actions are taken and their effectiveness is evaluated.** Document

What proves it: Training records, attendance lists, certificates or a signed briefing sheet. For small teams an annual briefing with the date, the topics covered and the signatures of the participants is sufficient.

○ Open ○ In progress ○ Met ○ Not applicable

Evidence / justification

7.3 **Persons working under the organization's control are aware of the environmental policy, of the significant environmental aspects relevant to them, of their contribution to the effectiveness of the system and of the implications of not conforming to requirements.**

What proves it: Onboarding material with an environmental chapter, an annual briefing, notices and intranet posts. Auditors check this in conversation, so employees should be able to describe the policy in their own words and name at least one significant aspect.

○ Open ○ In progress ○ Met ○ Not applicable

Evidence / justification

7.4.1 **Internal and external communication relevant to the environmental management system is planned. It is defined what is communicated, when, with whom and how, and the environmental information communicated is reliable and consistent with the system.**

What proves it: A one-page communication matrix with the columns topic, recipient, channel, frequency and owner. It covers internal and external communication together and is quick to check in the audit.

○ Open ○ In progress ○ Met ○ Not applicable

Evidence / justification

7.4.2 **Relevant information about the environmental management system, including changes, is communicated internally among the various levels and functions. The communication channels enable employees to submit suggestions for improvement.**

What proves it: Minutes of team meetings, intranet posts and a suggestion channel such as a mailbox, a chat channel or a ticket label. The evidence is the suggestions received and their processing status.

◯ Open ◯ In progress ◯ Met ◯ Not applicable

Evidence / justification

7.4.3 **Environmental information is communicated externally in accordance with the established communication process and with the compliance obligations.**

What proves it: Completed customer sustainability questionnaires, notifications to authorities or waste contractors and statements on the website. Store incoming external enquiries and the corresponding answers in a shared folder.

◯ Open ◯ In progress ◯ Met ◯ Not applicable

Evidence / justification

7.5.1 **The environmental management system includes the documented information required by the standard as well as the information the organization has itself determined to be necessary for the effectiveness of the system.** Document

What proves it: A document overview that maps each clause of the standard to the corresponding document. This list is also the fastest entry point for the auditor and reveals gaps early.

◯ Open ◯ In progress ◯ Met ◯ Not applicable

Evidence / justification

7.5.2 **When creating and updating documented information, appropriate identification, format and media are ensured, together with review and approval for suitability and adequacy.** Document

What proves it: A document header with title, version, date, author and approver. A wiki or a Git repository with a version history and review satisfies this as well, provided approvals are traceable.

◯ Open ◯ In progress ◯ Met ◯ Not applicable

Evidence / justification

7.5.3-a **Documented information is controlled. It is available where it is needed and is adequately protected against loss of confidentiality, improper use and loss of integrity.**

What proves it: An access concept for the document repository, permissions in the wiki or on the drive, and a managed backup with a documented restore test. This also protects against the emergency case of losing a storage medium.

◯ Open ◯ In progress ◯ Met ◯ Not applicable

Evidence / justification

7.5.3-b **Storage, retention periods, change control and disposal of documented information are defined. Documents of external origin that are necessary for the system are identified and controlled.**

What proves it: A short rule setting retention periods per document type, for example disposal records and audit reports. Store external documents such as disposal certificates, data sheets or the sustainability reports of the cloud provider in a dedicated folder with the source and the date.

◯ Open ◯ In progress ◯ Met ◯ Not applicable

Evidence / justification

8 Operation 11

8.1-a **The processes needed to meet the requirements of the environmental management system and to implement the planned actions are planned, implemented, controlled and maintained. Operating criteria are established for these processes.**

What proves it: Work instructions for the environmentally relevant activities, typically for software businesses: hardware procurement, decommissioning and disposal, travel policy and energy use in the office. Operating criteria are concrete specifications, for example a minimum service life of four years for a laptop.

○ Open ○ In progress ○ Met ○ Not applicable

Evidence / justification

8.1-b **The processes are controlled from a life cycle perspective, so that environmental requirements are considered already during procurement and development as well as for use, end-of-life treatment and disposal.**

What proves it: A procurement policy with environmental criteria, for example energy efficiency, repairability, manufacturer take-back and refurbished devices as the preferred option. Evidence is purchase orders showing the criteria applied and the disposal records at the end of the devices' life.

○ Open ○ In progress ○ Met ○ Not applicable

Evidence / justification

8.1-c **Externally provided processes, products and services that are relevant to the environmental management system are controlled or influenced to an appropriate degree. The type and extent of control are defined.**

What proves it: A supplier list with environmental relevance and the type of control. For a software company the relevant external parties are the cloud and hosting provider, the IT waste contractor, the data centre and the building operator. Archive the providers' sustainability reports and emission figures as evidence.

○ Open ○ In progress ○ Met ○ Not applicable

Evidence / justification

8.1-d **The relevant environmental requirements are communicated to external providers, including contractors.**

What proves it: An environmental clause in purchase orders, framework contracts or the supplier code of conduct, together with the communication actually sent. With large cloud providers, where there is no leverage, the workable route is a documented selection decision based on emission and efficiency criteria rather than a contractual demand.

○ Open ○ In progress ○ Met ○ Not applicable

Evidence / justification

8.1-e **The need to provide information about potential significant environmental impacts associated with transportation, delivery, use, end-of-life treatment and disposal of the products and services has been considered.**

What proves it: For software this is the question of whether customers receive figures on the energy demand or the emissions of operation. The evidence can be a short reasoned decision, supplemented by voluntary information such as guidance on efficient settings or figures in the customer questionnaire.

○ Open ○ In progress ○ Met ○ Not applicable

Evidence / justification

8.1-f **Documented information is maintained to the extent necessary to have confidence that the processes have been carried out as planned.** Document

What proves it: Completed checklists, purchase approvals showing the environmental criterion, handover records for the waste contractor and meter readings. A few consistently kept records are worth more than many incomplete ones.

○ Open ○ In progress ○ Met ○ Not applicable

Evidence / justification

8.2-a **The potential emergency situations are determined, including those with an environmental impact. The 2026 edition no longer limits the analysis to reasonably foreseeable situations but requires potential emergency situations to be considered.**

What proves it: An emergency list for office operations: fire, water damage, battery fire in laptops and power banks, loss or theft of storage media, power failure and leakage of cleaning agents or refrigerants. Include unlikely scenarios as well and give a rationale for how they are rated.

○ Open ○ In progress ○ Met ○ Not applicable

Evidence / justification

8.2-b **For the identified emergency situations, processes for preparedness and response are established that include actions to prevent or mitigate adverse environmental impacts.**

What proves it: An emergency plan with the alerting chain, responsibilities and a concrete course of action per scenario. For battery fire, define the storage of lithium batteries, suitable extinguishing media and expected behaviour. For loss of storage media, define the reporting chain and encryption. For water damage, define how devices and records are secured.

○ Open ○ In progress ○ Met ○ Not applicable

Evidence / justification

8.2-c **The planned emergency response is tested at regular intervals where practicable, and the testing is documented.** Document

What proves it: Minutes of the evacuation drill with the date, the participants and the observations. For scenarios that cannot realistically be exercised, such as a battery fire, a documented tabletop walkthrough is the practical route for small organizations.

○ Open ○ In progress ○ Met ○ Not applicable

Evidence / justification

8.2-d **The emergency processes and the planned responses are reviewed and revised periodically, in particular after emergency situations have occurred or after tests.**

What proves it: The change history of the emergency plan with the reason for each change, plus the lessons learned note from the drill or the incident. An annual review note stating that no change was needed is also valid evidence.

○ Open ○ In progress ○ Met ○ Not applicable

Evidence / justification

8.2-e **Relevant information and training on emergency preparedness are provided to the relevant interested parties, including persons working on site and external service providers.**

What proves it: Briefing records for employees, posted escape and rescue routes, and inductions for cleaning staff, maintenance firms and visitors. In rented offices, record the coordination with the landlord or building operator in writing.

○ Open ○ In progress ○ Met ○ Not applicable

Evidence / justification

9 Performance evaluation 12

9.1.1-a **It is determined what is monitored and measured, by which methods, when the monitoring takes place and when the results are analysed and evaluated.**

What proves it: An indicator overview with the indicator, the data source, the frequency and the owner. Practical for software businesses: kilowatt hours from the annual utility invoice, the number of devices purchased and decommissioned from the asset inventory, travel kilometres from expense reports and paper orders from accounting.

○ Open ○ In progress ○ Met ○ Not applicable

Evidence / justification

9.1.1-b **Environmental performance is evaluated against suitable indicators, and the measuring equipment or data sources used deliver valid results.** Document

What proves it: Name the data sources and justify their reliability, for example utility invoices instead of estimated figures. If your own measuring devices are used, provide evidence of their calibration or verification. For cloud emissions, document the provider's emission reports as the source and state the methodology.

○ Open ○ In progress ○ Met ○ Not applicable

Evidence / justification

9.1.1-c **Information on environmental performance is communicated internally and, where required by compliance obligations, externally. The results are available as documented information.** Document

What proves it: An indicator sheet or an environmental report per year, together with its distribution in the team and its presentation in the management review. A simple spreadsheet with a multi-year time series is enough and shows the trend better than any prose.

○ Open ○ In progress ○ Met ○ Not applicable

Evidence / justification

9.1.2-a **A process for evaluating fulfilment of the compliance obligations is established. The frequency of the evaluation is defined and the evaluation is carried out.**

What proves it: Run the evaluation of compliance as an annual pass through the compliance obligations register, with a column for fulfilled yes, no or partly, plus the date, the reviewer and a reference to the evidence. Record deviations as a nonconformity under 10.2.

○ Open ○ In progress ○ Met ○ Not applicable

Evidence / justification

9.1.2-b **The organization has knowledge and understanding of its compliance status with respect to its compliance obligations, and this status is supported by documented information.** Document

What proves it: The completed evaluation pass with a date is the evidence. In addition, archive supporting records for each obligation, for example disposal records for electronic waste and batteries, so that a statement of fulfilment can be substantiated in the audit.

○ Open ○ In progress ○ Met ○ Not applicable

Evidence / justification

9.2.1-a **Internal audits are conducted at planned intervals and establish whether the environmental management system meets the organization's own requirements and those of the standard and whether it is effectively implemented.**

What proves it: An audit programme with dates, plus the audits actually carried out in the last period. One audit per year covering the whole system is the usual scope for small organizations, larger ones spread the topics across several dates.

○ Open ○ In progress ○ Met ○ Not applicable

Evidence / justification

9.2.2-a **An audit programme is established and maintained. It defines the frequency, methods, responsibilities, planning requirements and reporting, and it takes into account the importance of the processes concerned, changes in the organization and the results of previous audits.**

What proves it: A one-page audit programme with an annual grid, the subject of each date, the method and the auditor. Make the reasoning visible, for example that the new change process under 6.3 and the disposal routes come first because findings from the previous year are still open there.

○ Open ○ In progress ○ Met ○ Not applicable

Evidence / justification

9.2.2-b **For each individual audit, the audit objectives, criteria and scope are defined, the auditors are selected so that objectivity and impartiality are preserved, and the results are reported to relevant management. Explicitly defining audit objectives for each audit is an addition compared with the 2015 edition.**

What proves it: An audit plan per date with the objective, criteria and scope, a declaration of the auditor's independence and an audit report with a distribution list. State the objective in your own words, for example verify the effectiveness of the disposal processes or determine the maturity of the new change process. Formulas such as check conformity with the standard are too vague. Small organizations solve impartiality through a peer swap with another area or an external auditor engaged by the hour.

○ Open ○ In progress ○ Met ○ Not applicable

Evidence / justification

9.2.2-c **Documented information on the implementation of the audit programme and on the audit results is retained as evidence.** Document

What proves it: The audit programme, the audit plans and the audit reports with findings and the actions derived from them, each with a date. The link from a finding to an action must be visible, for example through an action number.

○ Open ○ In progress ○ Met ○ Not applicable

Evidence / justification

9.3.1 **Top management itself reviews the environmental management system at planned intervals and judges whether it remains suitable, adequate and effective.**

What proves it: One meeting per year is enough, with an invitation, an attendance list and minutes. The participation of top management must be evident from the minutes, delegating it to the environmental officer alone is not sufficient.

○ Open ○ In progress ○ Met ○ Not applicable

Evidence / justification

9.3.2 **The management review considers the required inputs, in particular the status of actions from previous reviews, changes in the context, in environmental conditions, in risks and opportunities and in compliance obligations, the achievement of the environmental objectives, environmental performance, audit results, the compliance status, relevant communications from interested parties and the adequacy of resources.**

What proves it: A fixed minutes template with one section per input prevents gaps. Create the template once and reuse it every year. This is the most common stumbling block in the audit and is solved immediately by a template.

○ Open ○ In progress ○ Met ○ Not applicable

Evidence / justification

9.3.3 **The outputs of the management review include conclusions on the continuing suitability, adequacy and effectiveness of the system, decisions on opportunities for improvement, on the need for change, on resources and on the integration of environmental management into the business processes. They are available as documented information.** Document

What proves it: Minutes with clearly separated decisions, each with an owner and a due date, which are then transferred into the action plan. Without a named owner and due date, a decision counts as unsubstantiated in the audit.

○ Open ○ In progress ○ Met ○ Not applicable

Evidence / justification

10 Improvement 4

10.1 **Opportunities for improvement are determined and actions are implemented to achieve the intended outcomes of the environmental management system. The suitability, adequacy and effectiveness of the system are continually improved and environmental performance is enhanced.**

What proves it: A multi-year time series of the indicators plus a list of implemented improvements with dates. Improvement must be visible in the numbers, not only in declarations of intent, so always show the baseline value and the current value side by side.

○ Open ○ In progress ○ Met ○ Not applicable

Evidence / justification

10.2-a **When a nonconformity occurs, it is addressed and corrected. The resulting consequences are dealt with, in particular adverse environmental impacts.**

What proves it: A deviation form or a ticket type for nonconformity, with the immediate correction, the date and the owner. Incidents such as a device disposed of through the wrong route or a lost storage medium belong there as well.

○ Open ○ In progress ○ Met ○ Not applicable

Evidence / justification

10.2-b **The need for action to eliminate the causes is evaluated so that the nonconformity does not recur or occur elsewhere. The corrective actions taken are implemented, their effectiveness is reviewed and the environmental management system is adjusted where necessary.**

What proves it: A root cause analysis using a simple method such as five whys, documented in the same form. An effectiveness check with its own date, for example after three months, with a note on the result, closes the case reliably.

○ Open ○ In progress ○ Met ○ Not applicable

Evidence / justification

10.2-c **Documented information is retained on the nature of the nonconformities, on the actions taken in response and on the results of the corrective actions.** Document

What proves it: A running deviation register with a sequential number, date, description, cause, action, effectiveness check and status. A register that stays empty for a whole year looks implausible in the audit, so record small deviations consistently.

○ Open ○ In progress ○ Met ○ Not applicable

Evidence / justification