

**TRINIDAD AND TOBAGO BUREAU OF STANDARDS
CERTIFICATION DIVISION**

**ISO 14001:2015
TRANSITION AUDITS**

INFORMATIVE DOCUMENT



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1 INTRODUCTION

At the Trinidad and Tobago Bureau of Standards (TTBS), the process to transition an organization's certification from ISO 14001:2004 to ISO 14001:2015 includes a **"transition audit"**.

The transition audit is a special evaluation that must be performed in addition to the normally scheduled ISO 14001:2004 surveillance and recertification audits in order to confirm that the organization has implemented systems that will allow it to conform to the additional requirements listed in ISO 14001:2015. It provides an advantage, in that if the organization were found to be noncompliant with ISO 14001:2015 it could still maintain its certification to ISO 14001:2004 up until the end of the transition period on 2018-Sep-14. This approach would minimize the risk to the certified organization in case they are unsuccessful in their transition attempts.

The intent of this document is to make, (i) our certified clients (ii) the consultants of our certified clients and (iii) our auditors, aware of our approach and requirements for the transition audit. This includes the areas to be assessed, as well as the minimum additional evidence that must be verified at the audit.

Where desirable the transition audit may be scheduled to coincide with surveillance and/or re-certification audits. The duration of the transition audit is typically consistent with the duration of a surveillance audit but will not be less than one audit man day. All transition audits (including all sub-components) must be completed by 2018-May-15, after which certification to ISO 14001:2015 will require a certification audit.

All nonconformities that require client action for compliance with the new requirements will be documented in the transition audit report. The organization can only be certified to ISO 14001:2015 after all identified nonconformities have been appropriately addressed and the effectiveness of the management system demonstrated. Major nonconformities must be corrected before certification can be recommended; however corrective action plans may be accepted for Minor Nonconformities.

2 BACKGROUND

The ISO 14001 standard was revised on 2015-Sep-15. The new publication introduces significant changes to the standard. As a result organizations that were previously certified to ISO 14001:2004 must demonstrate conformance to the additional requirements listed in ISO 14001:2015 prior to being transitioned to the new revision of the standard (i.e. obtaining an ISO 14001:2015 certificate)

The standard is now based on Annex SL of the ISO Directives, a high-level structure (HLS) which standardizes sub-clause titles, core text, common terms and core definitions to enhance compatibility and alignment with other ISO management system standards.

What are the emerging changes? [Ref: IAF ID 10:2015 “Transition Planning Guidance for ISO 14001:2015”]

Strategic Environmental Management – There is an increased prominence of environmental management within the organization’s strategic planning processes. A new requirement to understand the organization’s context has been incorporated to identify and leverage opportunities for the benefit of both the organization and the environment. Particular focus is on issues or changing circumstances related to the needs and expectations of interested parties (including regulatory requirements) and local, regional or global environmental conditions that can affect, or be affected by, the organization. Once identified as a priority, actions to mitigate adverse risk or exploit beneficial opportunities are integrated in the operational planning of the environmental management system.

Leadership – To ensure the success of the system, a new clause has been added that assigns specific responsibilities for those in leadership roles to promote environmental management within the organization.

Protecting the environment – The expectation on organizations has been expanded to commit to proactive initiatives to protect the environment from harm and degradation, consistent with the context of the organization. The revised text does not define ‘protect the environment’ but it notes that it can include prevention of pollution, sustainable resource use, climate change mitigation and adaptation, protection of biodiversity and ecosystems, etc.

Environmental performance – There is a shift in emphasis with regard to continual improvement, from improving the management system to improving environmental performance. Consistent with the organization’s policy commitments the organization would, as applicable, reduce emissions, effluents and waste to levels set by the organization.

Lifecycle thinking – In addition to the current requirement to manage environmental aspects associated with procured goods and service, organizations will need to extend their control and influence to the environmental impacts associated with product use and end-of-life treatment or disposal. This does not imply a requirement to do a life cycle assessment.

Communication – The development of a communications strategy with equal emphasis on external and internal communications has been added. This includes a requirement on communicating consistent and reliable information, and establishing mechanisms for persons working under the organization's control to make suggestions on improving the environmental management system. The decision to communicate externally is retained by the organization but the decision needs to take into account information reporting required by regulatory agencies and the expectations of other interested parties.

Documentation – Reflecting the evolution of computer and cloud based systems for running management systems, the revision incorporates the term 'documented information', instead of 'documents' and 'records'. To align with ISO 9001, the organization will retain the flexibility to determine when 'procedures' are needed to ensure effective process control.

3 SCOPE OF THE TRANSITION AUDIT

The transition audit is applicable to all organizations, regardless of the maturity of their EMS. It includes all areas where there have been significant changes to the standard, whether those changes are major (i.e. the introduction of new requirements) or minor (i.e. amendments to old requirements). It does not include insignificant changes (i.e. changes to wording, phrases and/or terminology which do not change the meaning or intent of the requirements).

Table 1 (Correlation Matrix) below identifies:

- the clauses of ISO 14001:2015 (column 1)
- the corresponding clauses in ISO 14001:2004 (column 2)
- the severity of the change, i.e. major, minor and insignificant (column 3)
- areas to be included in the transition audit, i.e. areas with significant changes (column 4)

TABLE 1 – Correlation Matrix

ISO 14001:2015		ISO 14001:2004	Severity of Change	Included in Transition Audit
4	Context of the organization		-----	
4.1	Understanding the organization and its context		Major	<input checked="" type="checkbox"/>
4.2	Understanding the needs and expectations of interested parties		Major	<input checked="" type="checkbox"/>
4.3	Determining the scope of the quality management system	4.1 General Requirements	Major	<input checked="" type="checkbox"/>
4.4	Environmental Management System	4 Quality management system 4.1 General requirements 8.2.3 Monitoring and measurement of processes	Insignificant	
5	Leadership		-----	
5.1	Leadership and commitment		-----	
5.2	Environmental Policy	5.3 Environmental policy	Minor	<input checked="" type="checkbox"/>
5.3	Organizational roles, responsibilities and authorities	4.4.1 Resources, roles, responsibility and authority	Minor	<input checked="" type="checkbox"/>
6	Planning	5.4 Planning	-----	
6.1	Actions to address risks and opportunities		Major	<input checked="" type="checkbox"/>
6.1.1	General		Major	<input checked="" type="checkbox"/>
6.1.2	Environmental aspects	4.3.1 Environmental aspects	Minor	<input checked="" type="checkbox"/>
6.1.3	Compliance obligations	4.3.2 Legal and other requirements	Minor	<input checked="" type="checkbox"/>
6.1.4	Planning action		Major	<input checked="" type="checkbox"/>
6.2	Environmental objectives and planning to achieve them		-----	
6.2.1	Environmental objectives	4.3.3 Objectives, targets and programmes	Minor	<input checked="" type="checkbox"/>
6.2.2	Planning actions to achieve environmental objectives		Minor	<input checked="" type="checkbox"/>

ISO 14001:2015		ISO 14001:2004		Severity of Change	Included in Transition Audit
7	Support	4.4	Implementation and operation	-----	
7.1	Resources	4.4.1	Resources, roles, responsibility and authority	-----	
7.2	Competence	4.4.2	Competence, training and awareness	Insignificant	
7.3	Awareness			Insignificant	
7.4	Communication	4.4.3	Communication	Insignificant	
7.4.1	General			Insignificant	
7.4.2	Internal communication			Minor	<input checked="" type="checkbox"/>
7.4.3	External communication			Major	<input checked="" type="checkbox"/>
7.2	Competence			Insignificant	
7.3	Awareness	4.4.2	Competence, training and awareness	Minor	<input checked="" type="checkbox"/>
7.5	Documented information	4.4	Documentation	-----	
7.5.1	General			Insignificant	
7.5.2	Creating and updating	4.4.5	Control of documentation	Insignificant	
7.5.3	Control of documented information	4.2.4	Control of records	Insignificant	
		4.2.3	Control of documentation		
7.5.3	Control of documented information	4.2.4	Control of records	Insignificant	
8	Operation	4.4	Implementation and operation	-----	
8.1	Operational planning and control	4.4.6	Operational control	Minor	<input checked="" type="checkbox"/>
8.2	Emergency preparedness and response	4.4.7	Emergency preparedness and response	Insignificant	
9	Performance evaluation	4.5	Checking	-----	
9.1	Monitoring, measurement, analysis and evaluation	4.5.1	Monitoring and measurement	-----	
9.1.1	General			Minor	<input checked="" type="checkbox"/>
9.1.2	Evaluation of compliance	4.5.2	Evaluation of compliance	Minor	<input checked="" type="checkbox"/>
9.2	Internal audit	4.5.5	Internal audit	Insignificant	
9.3	Management review	4.6	Management review	Minor	<input checked="" type="checkbox"/>

ISO 14001:2015		ISO 14001:2004		Severity of Change	Included in Transition Audit
10	Improvement			-----	
10.1	General			Minor	<input checked="" type="checkbox"/>
10.2	Nonconformity and corrective action			Minor	<input checked="" type="checkbox"/>
10.3	Continual improvement	4.5.3	Nonconformity, corrective action and preventive actions	Insignificant	

4 ADDITIONAL REQUIREMENTS & RULES ON THEIR APPLICATION (CLAUSE BY CLAUSE)

Clause 4 - Context of the organization

Clause 4.1 – Understanding the organization and its context (Major Change)

- The organization must provide evidence:
 - that external and internal issues have been identified
 - to demonstrate how it will continuously identify new issues as they become relevant
 - the organization is monitoring and reviewing information on these issues on a regular basis
 - that the process to identify issues has considered at the least, and as applicable:
 - Internal Issues
 - environmental conditions related to air quality, water quality, land use, existing contamination, natural resource availability and biodiversity, as applicable, that can be affected by its environmental aspects;
 - internal characteristics or conditions of the organization including:
 - activities (including core support and externally provided activities)
 - products and services
 - strategic direction
 - capabilities (i.e. people, knowledge, processes, systems)
 - External Issues
 - environmental conditions related to air quality, water quality, land use, existing contamination, natural resource availability and biodiversity, as applicable, that can affect the organization and its personnel;
 - legal and statutory circumstances
 - technological circumstances (including changes in technology)

Clause 4.2 – Understanding the needs and expectations of interested parties (Major Change)

- The organization must provide evidence:
 - that relevant interested parties have been determined
 - that the relevant needs and expectations of these interested parties have been determined
 - that it has determined which of these needs and expectations will become compliance obligations
 - that the organization is monitoring and reviewing information on these interested parties and their relevant requirements
 - to demonstrate how it will continuously identify new interested parties as applicable
 - that the process to determine relevant interested parties has **considered**:
 - at the least the following parties:
 - regulators, legal and regulatory authorities
 - customers & consumers
 - communities in which the organization carries out work or service

- owners, shareholders / joint venture partners / franchisors / parent and subsidiary organizations
- at the least the following criteria for evaluating the relevance of parties:
 - possible influence or impact on the organization's image, operational processes and performance
 - ability to generate risks and opportunities
 - severity of the impact of the organizations activities, products and services on the party or the interest that it represents.

Clause 4.3 Determining the scope of the EMS (Major Change)

- The organization must provide evidence that the following have been considered in the development and/or the review of the scope of the EMS:
 - that external and internal issues (clause 4.1 of 14001:2015)
 - the compliance obligations (clause 4.2 of 14001:2015)
 - its organizational units, functions and physical boundaries
 - its activities, products and services
 - its authority and ability to exercise control and influence
- Noting that from time to time there may be changes to the items mentioned above the organization must demonstrate what process or system it will institute to ensure that the scope is reviewed following such changes. The plans for such changes shall conform with the requirements in clause 6.3.

Clause 4.4 Quality management system and its processes (Insignificant Change)

Note:

The organization shall consider the knowledge gained in 4.1 and 4.2 when establishing and maintaining the environmental management system.

Clause 5 Leadership

Clause 5.1 Leadership and Commitment

Top management must demonstrate:

- How they take accountability for the effectiveness of the EMS. Acceptable methods of demonstrating this must include but are not limited to:
 - identification of persons who have the ultimate responsibility for the performance of operations (processes and projects) and the authority and ability to make necessary changes (aka process owners)
 - implementation of continual performance monitoring and reporting on activities and planned results (through objectives, targets and programmes)
- That the policy and objectives
 - are aligned to the strategic direction of the organization
 - have been developed considering:
 - the organization and its context including internal and external issues (Clause 4.1 of ISO 14001:2015)
 - the needs and expectations of relevant interested parties (Clause 4.2 of ISO 14001:2015)
 - aspects and significant environmental impacts (Clause 6.1.2 of ISO 14001:2015)
 - Compliance obligations (Clause 6.1.3 of ISO 14001:2015)
- How it communicates the importance of effective quality management and of conformity to EMS requirements.
- How it ensures that the environmental management system achieves its intended results. In addition to the implementation of the other clauses of ISO 14001:2015, acceptable methods of demonstrating this must include but are not limited to taking corrective actions where criteria related to objectives, targets and programmes are not achieved.

Clause 5.2 Policy

In addition to the applicable requirements currently implemented under the ISO 14001:2004 system, the organization shall demonstrate:

- That the policy is also appropriate to the organization's context
- That the commitment to prevention of pollution has been extended to protection of the environment

Clause 5.3 Organizational roles, responsibilities and authorities (Minor Change)

The organization must demonstrate that persons who have been assigned with responsibilities and authorities for processes are familiar with the requirements of the EMS as it relates to the processes under their purview and can readily retrieve information on these processes (including information, as applicable, on environmental aspects, objectives targets and programmes, internal audit findings, the status of nonconformities and corrective actions, and decisions and actions arising from management reviews).

Note: this is consistent with the following:

- *4.4 To achieve the intended outcomes, including enhancing its environmental performance, the organization shall establish, implement, maintain and continually improve an environmental management system, including the processes needed and their interactions, In accordance with the requirements of this International Standard.*
- *5.1.1 "Top management shall demonstrate leadership and commitment with respect to the environmental management system by ... a) taking accountability for the effectiveness of the environmental management system ... c) ensuring the integration of the environmental management system requirements into the organization's business processes; f) ensuring that the environmental management system achieves its intended outcomes and g) directing and supporting persons to contribute to the effectiveness of the environmental management system*

Clause 6 Planning

Clause 6.1 Actions to address risks and opportunities (Major Change)

6.1.1 General (Major Change)

- The organization must demonstrate that it has a documented process in place that enables it to effectively identify the risks and opportunities that need to be addressed in order to achieve its intended outcomes and that it is taking a planned approach to addressing them. It must also demonstrate that actions taken are proportionate, and that for those actions that have been completed, that each action's effectiveness has subsequently been assessed.

This could be demonstrated by, but is not limited to:

- documenting the results, i.e. the risks and opportunities that have been identified and that need to be addressed.
- identifying and documenting the causes and sources of risks and opportunities via the use of consistent and suitable tools and methodologies.
- Identifying and documenting suitable actions to address the causes and sources of risk, share or transfer the risk and pursue opportunities
- determining and documenting the impact (severity) and likelihood of occurrence of the identified risks and opportunities, via qualitative and/or quantitative methods prior and subsequent to taking actions to address the risks and opportunities, in order to:
 - determine whether the actions taken are proportionate, as well as, to assess their effectiveness in:
 - avoiding risks or eliminating the sources of the risk
 - changing the consequence of the risk
 - changing the likelihood of occurrence
 - suitably justify any cases where the organization chooses to retain the risk
- The risks and opportunities must consider at the least
 - environmental aspects,
 - compliance obligations,
 - the organizational context
 - the needs and expectations of interested parties
 - potential emergency situations which can have an environmental impact

- Noting that from time to time there may be changes in environmental aspects, compliance obligations, the organization's context, the needs and expectations of interested parties and the scope of the environmental management system, the documented process must identify whether there are new risks and opportunities following such changes.
- The organization shall maintain documented information on
 - risks and opportunities
 - processes needed in relation to
 - actions to address risks and opportunities (Clause 6.1.1 of ISO 14001:2015)
 - environmental aspects (Clause 6.1.2 of ISO 14001:2015)
 - compliance obligations (Clause 6.1.3 of ISO 14001:2015)
 - planning action (Clause 6.1.4 of ISO 14001:2015)

Notes:

In section 4.4 of ISO 14001:2015 the organization is required to establish, implement, maintain and continually improve EMS processes, including the process to address risks and opportunities.

6.1.2 Environmental Aspects (Minor Change)

In addition to the applicable requirements currently implemented under the ISO 14001:2004 system the organization must demonstrate that

- it has determined the environmental aspects and impacts considering a life cycle perspective
- that it has established criteria to determine significant aspects; this must be documented
- It communicates its significant environmental aspects throughout the organization

6.1.3 Compliance Obligations (Minor Change)

In addition to the applicable requirements currently implemented under the ISO 14001:2004 system, it is now clearly specified that the organization must maintain documented information on its compliance obligations

Note:

legal and other requirements are now referred to as compliance obligations

6.1.4 Planning actions (Major Change)

- The organization must demonstrate that it has plans related to:
 - actions to be taken on significant environmental aspects, compliance obligations and risks and opportunities and how it would evaluate the effectiveness of actions taken
 - how it would integrate the EMS and other business processes
- The organization must demonstrate that in developing its plans, it has considered technological options as well as financial, operational and business requirements.
- Planned actions may be included in environmental objectives, incorporated into other environmental management systems processes and incorporated into other management systems, however the organization must be able to clearly demonstrate to the auditor where this has been done.

Clause 6.2 Environmental objectives and planning to achieve them (Minor Change)

6.2.1 Environmental Objectives (Minor Change)

In addition to the applicable requirements currently implemented under the ISO 14001:2004 system, the standard

- now requires that risks and opportunities, determined in section 6.1.1 of ISO 14001:2015, be taken into account when establishing objectives.
- has included text to ensure that the objectives are monitored, communicated and updated; the organization must demonstrate how this is done.

6.2.2 Planning actions to achieve environmental objectives (Minor Change)

In addition to the applicable requirements currently implemented under the ISO 14001:2004 system, the organization must demonstrate that is has identified

- The resources that will be required
- Indicators to show the achievement / progress towards achievement of the objective

Clause 7 Support

7.1 Resources (Insignificant Change)

No additional requirements & rules on their application

7.2 Competence (Insignificant Change)

No additional requirements & rules on their application

7.3 Awareness (Insignificant Change)

No additional requirements & rules on their application

7.4 Communication

7.4.1 General (Minor Change)

In addition to the applicable requirements currently implemented under the ISO 14001:2004 system

- The organization must demonstrate that for both internal and external communications, it has identified, what it will communicate, when it will communicate, with whom it will communicate and how to communicate
- The organization must demonstrate that at the least it has considered communications related to its compliance obligations. The organization should also consider its significant environmental aspects, and environmental performance
- The organization must respond to relevant communications on its environmental management system.
- Although previously implied, the standard now states that the information communicated must be consistent with information generated within the EMS and must be reliable
- The organizations retain documented information as evidence of its communication.

7.5 Documented Information

Note: Where procedures are maintained for documented information, the organization should ensure that it is revised and updated to reflect the updated terminology.

7.5.1 General (Insignificant Change)

No additional requirements & rules on their application

7.5.2 Creating and updating (Insignificant Change)

No additional requirements & rules on their application

7.5.3 Control of documented information (Insignificant Change)

No additional requirements & rules on their application

Clause 8 Operation

8.1 Operational planning and control (Minor Change)

In addition to the applicable requirements currently implemented under the ISO 14001:2004 system the organization must demonstrate that:

- It is controlling planned changes and reviewing the consequence of any unintended changes
- It is controlling or influencing outsourced processes. The type of control needs to be defined within the EMS.

Note: Control can include monitoring and measuring the results of the process, establishing a procedure to carry out the process, ensuring the competence of the personnel involved, use of technology, designing the process

- In relation to a life cycle perspective, the organization must demonstrate that
 - it is designing and developing products and services taking into account the environmental impact throughout their life cycle
 - it has included environmental requirements in the purchasing specifications of products and services and has communicated these to external providers
 - when necessary, it has provided information on potential environmental impacts related to the transportation, use, end of life treatment and final disposition of the products and services

Note: The life cycle stages include acquisition of raw materials, design, production, transportation / delivery, use, end of life treatment and final disposition.

8.2 Emergency preparedness and response (Insignificant Change)

No additional requirements & rules on their application

Note: identification of potential emergency situations has been moved to 6.1.1 as part of the identification of risks.

Clause 9 Performance Evaluation

9.1 Monitoring, measurement, analysis and evaluation

9.1.1 General (Minor Change)

The organization must demonstrate that it has determined criteria for evaluating environmental performance, including appropriate indicators.

Consistent with ISO 14001:2015 9.1.1 a-e, the organization shall demonstrate that it has determined how it is going to carry out the monitoring, measurement, analysis and evaluation activities in order to ensure that the results obtained are valid.

9.1.2 Evaluation of Compliance (Minor Change)

The organization shall demonstrate that it has determined the frequency of the evaluation, performing the evaluation and taking actions where necessary.

9.2 Internal audit (Insignificant Change)

No additional requirements & rules on their application

Note: Auditors should not necessarily expect to find a documented internal audit procedure in place, however they must be able to access documented information confirming the implementation of an audit programme.

9.3 Management review (Minor Change)

In addition to the applicable requirements currently implemented under the ISO 14001:2004 system the organization must demonstrate that the following are included in the management review:

- changes in the context of the organization, the requirements of interested parties, significant environmental impacts, the risks and opportunities and the adequacy of resources.
- information on trends for nonconformities and corrective actions; monitoring and measurement results; fulfilment of its compliance objectives; audit results;
- adequacy of resources
- relevant communications from interested parties
- conclusions on the effectiveness, suitability and adequacy of the EMS, decisions on improvement opportunities, the need for additional resources, actions to address objectives that have not been met, opportunities to improve integration between the EMS and other business processes, any implications for the strategic direction of the organization.

Clause 10 Improvement

10.1 General (Minor Change)

The organization must demonstrate that it has determined opportunities for improvement and has implemented any necessary actions to achieve the intended outcomes of the EMS

10.2 Nonconformity and corrective action (Minor Change)

In addition to the applicable requirements currently implemented under the ISO 14001:2004 system (4.5.3 Nonconformity, corrective action and preventive action), the organization shall demonstrate that:

- it has dealt with the consequences of the nonconformities
- it has determined if similar nonconformities exist, or could potentially occur and takes the appropriate action
- made changes to the EMS

10.3 Continual Improvement (Insignificant Change)

No additional requirements & rules on their application