G0005-01

EMS Management System Guidance

Guidance Document | ISO 14001:2026

Document reference	G0005-01
Version	V1.0
Standard	ISO 14001:2026 — Environmental Management Systems
File format	Microsoft Word (.docx)
Coverage	Clause-by-clause guidance covering Sections 4 to 10
Data rows	Narrative guidance across all ISO 14001:2026 clauses

Endeavour Technical Limited © 2026. All rights reserved

Contents

Introduction 4

Gap Analysis 5

Implementation & Development 7

4 About Your Organization 9

4.1 Organizational Context 9

4.2 Relevant Interested Parties 10

4.3 Scope of the EMS 11

4.4 EMS Processes 12

5 Leadership & Governance 14

5.1 Leadership & Commitment 14

5.2 EMS Policy 14

5.3 Roles, Responsibilities & Authorities 16

6.1 EMS Planning 17

6.1 Actions to Address Risks and Opportunities 17

6.1.1 General 17

6.1.2 Environmental Aspects 18

6.1.3 Compliance Obligations 25

6.1.4 Risks and Opportunities 28

6.1.5 Planning Action 30

6.2 Environmental Objectives and Planning to Achieve Them 31

6.2.1 Environmental Objectives 31

6.2.2 Planning Action to Achieve Environmental Objectives 32

6.3 Planning of Changes 33

7 Support 35

7.1 Resources 35

7.2 Competence 35

7.3 Awareness 36

7.4 Communication 37

7.4.1 General 37

7.4.2 Internal Communication 38

7.4.3 External Communication 38

7.5 Documented Information 39

7.5.1 General 39

7.5.2 Creating & Updating 39

7.5.3 Control of Documented Information 39

Endeavour Technical Limited © 2026. All rights reserved

8 Operation 41

8.1 Operational Planning & Control 41

8.2 Emergency Preparedness and Response 41

9 Performance Evaluation 44

9.1 Monitoring, Measurement, Analysis & Evaluation 44

9.1.1 General 44

9.1.2 Evaluation of Compliance 45

9.2 Internal Audit 45

9.2.1 General 45

9.2.2 Internal Audit Programme 45

9.3 Management Review 47

9.3.1 General 47

9.3.2 Inputs 48

9.3.3 Results 49

10 Improvement 50

10.1 Continual Improvement 50

10.2 Nonconformity and Corrective Action 51

Endeavour Technical Limited © 2026. All rights reserved

Introduction

The purpose of this document is to outline a potential environmental management system to meet the requirements of ISO 14001:2026. The environmental management system is designed to be implemented to function within current business practices and serves as an effective tool to help your business grow and improve.

This version of the guidance has been updated to reflect the requirements of ISO 14001:2026, which was issued in April 2026. The 2026 revision introduces the following principal changes over the 2015 edition: (1) explicit recognition of climate change, biodiversity, and ecosystem health as environmental conditions that must be considered in the context of the organization (Clause 4.1) and in the environmental policy (Clause 5.2); (2) an entirely new Clause 6.3 Planning of changes, establishing the requirement that changes to the EMS be carried out in a planned manner; (3) restructuring of Clause 6.1 (risks and opportunities now separated into dedicated sub-clause 6.1.4, and Planning Action renumbered to 6.1.5); (4) restructuring of Clause 10 (the former Clause 10.3 Continual improvement is removed and Clause 10.1 is retitled from "General" to "Continual improvement"); (5) restructuring of Clause 9.3 Management review into three sub-clauses (9.3.1 General, 9.3.2 Inputs, 9.3.3 Results); and (6) a systematic update of documented-information language from "shall maintain/retain" to "shall be available as documented information". A full clause-by-clause comparison is provided in G0001-01 ISO 14001:2015 vs 2026 Gap Analysis.

You may decide to keep your current environmental management systems and amend them where necessary. Some of you may see this as an opportunity to revamp the management system completely. Both courses of action are entirely reasonable, and this guidance document will guide you through the essential elements you need to address to become certified.

The environmental management system includes the processes and procedures required to achieve compliance with environmental requirements, as well as to highlight their interactions with other support processes. Top management must take responsibility for leadership, commitment, and active involvement in developing and maintaining the management system. It is necessary to have well-defined processes, both operational and support, to realize the product or service.

Implementing a formal management system is best handled as a dedicated project led by someone with project management experience. Ideally, they should be a key member of the organization's management team and have sufficient authority and trust of the personnel involved. In the ideal situation, this person will also serve as the Management Representative, but strong project management skills are highly beneficial.

Endeavour Technical Limited © 2026. All rights reserved

Gap Analysis

2015 → 2026 TRANSITION — READ FIRST: Organizations transitioning an existing ISO 14001:2015 EMS to the 2026 edition should prioritise six areas during gap analysis: (1) establish a documented Clause 6.3 change-management process (new requirement); (2) separate risks and opportunities documentation into Clause 6.1.4 as a standalone deliverable; (3) update all cross-references from the 2015 Clause 6.1 sub-structure to the 2026 numbering (6.1.1–6.1.5); (4) add explicit climate-change and biodiversity commitments to the environmental policy (Clause 5.2) and context analysis (Clause 4.1) where material; (5) restructure management review procedures to reflect the new three-part Clause 9.3 (General, Inputs, Results); and (6) update Clause 7.2 training-needs analysis so competence explicitly addresses compliance obligations. A full 23-item change list is provided in G0001-01 ISO 14001:2015 vs 2026 Gap Analysis.

Before commencing your transition to the new standard, you should answer the following questions; a 'no' indicates a gap and an area you will need to concentrate on.

1. Are Top management engaged and involved with the EMS?
2. In addition to the existing environmental functions and teams, are there other functions involved in the EMS, e.g., procurement, design, production, finance, HR, and operations?
3. Is the management system integrated with business processes such as project sign-off, competency matrices, procurement requirements, and business communications and meetings?
4. Does your EMS take account of the risks and opportunities resulting from trends, macro environmental or big picture issues (political, economic, social, etc.)?
5. Does the EMS consider the impact of a changing environment on your organization?
6. Do the requirements of internal and external stakeholders help shape the EMS?
7. Is there an existing environmental communication plan (formal or informal) in place?
8. Are robust monitoring and measurement, and internal audit procedures in place to ensure that environmental data are reliable?
9. Are environmental aspects considered at each stage of the lifecycle?
10. Are environmental requirements imposed upon contractors and suppliers?
11. Is information on significant impacts made available to end users and those involved with the final disposal and transport of your products or services?

The following additional questions address the specific new requirements of ISO 14001:2026 over the 2015 edition. A 'no' to any of these indicates an area requiring attention during the transition to the 2026 standard:

1. Does your organization explicitly consider climate change, biodiversity, and ecosystem health as environmental conditions affecting it or capable of being affected by its activities (per ISO 14001:2026 Clause 4.1)?
2. Have the climate- and biodiversity-related needs and expectations of interested parties been identified and, where appropriate, treated as compliance obligations?
3. Does the environmental policy include specific commitments beyond generic pollution prevention that address climate change mitigation and adaptation, sustainable resource use, and biodiversity protection, where these are material to the organization?
4. Is there a documented process for managing planned changes to the EMS, covering the four Clause 6.3 considerations: (a) purpose and consequences of the change, (b) integrity of the EMS, (c) availability of resources, and (d) allocation or reallocation of responsibilities and authorities?

Endeavour Technical Limited © 2026. All rights reserved

5. Is there a change request log or equivalent tracker that captures every material change to the EMS with its classification, review outcome, impact assessment, and close-out status?
6. Where emergency changes are implemented ahead of formal review, are they retrospectively documented within a defined timeframe?

Your organization may already have a management system or parts of one in place. If this is the case, you will want to determine how closely your system conforms to the requirements of ISO 14001:2026. The knowledge obtained about the status of your existing management system will be a key driver of the subsequent implementation approach. Armed with this knowledge, you can establish accurate budgets, timelines, and expectations that are proportional to the state of your current management system when compared directly to the requirements of the standards.

The results of a gap analysis exercise will help to determine the differences, or gaps, between your existing management system and the requirements of the standards. Not only will this analysis identify the gaps, but it should also determine their size. These findings will lead to recommendations, project plans, and the identification of the necessary resources to fill the gaps.

The gap analysis output also provides a valuable baseline for the implementation process as a whole and for measuring progress. Try to understand each business process in the context of each standard requirement by comparing activities and processes to the requirements. At the end of this activity, you will have a list of activities and processes that comply and those that do not. The latter list now becomes the target of your implementation plan.

Use the gap analysis checklists to compare the requirements of the standard against your organization's existing management system. Each question on the checklist refers to a requirement that must be met to comply with ISO 14001:2026.

Also consider the effectiveness of what's being practiced on a day-to-day basis. It is not unusual for an organization to overlook something that needs work to be effective. Congratulations, you have just conducted the first audit of your new management system!

Endeavour Technical Limited © 2026. All rights reserved

Implementation & Development

Begin with the assumption that you are already doing most of what ISO requires; you probably are! Many people talk about the high cost of implementing management systems, but this is a false assumption. If you do it right and understand the standards, then implementation should not be a problem since 75% of your management system is already in place. Here are some initial review tasks to consider:

1. Identify legal and regulatory compliance requirements related to EMS performance;
2. Compare actual performance with external standards, regulations, codes of practice, and guidelines;
3. Review existing management procedures;
4. Compare actual operations with internal policies and procedures;
5. Identify policies and procedures dealing with external contracts for services and suppliers;
6. Review investigations of previous environmental incidents, or 'near misses';
7. Gather the views of internal and external interested parties;
8. Assess if/how other internal systems can help or interfere with EMS performance;
9. Do a gap analysis comparing what is in place with what ISO 14001 requires;
10. Consider 'benchmarking' with other organizations' EMS.

By implementing a management system like the one outlined in this document, your organization will have the foundation to drive a culture change. It is expected that the culture shift will start during the early development and implementation phase. By involving and consulting employees at this early stage, you can more easily secure buy-in by assigning responsibility and utilising their skills, knowledge, and experience to help develop the management system.

The organizational migration from a pre-certification state to one that operates within the rigors of an ISO based management system is not a casual task. There must be a tightening of how processes are managed, and there are often changes in staff interactions, responsibilities, and accountability. Such changes are unlikely to succeed without the dedicated support of both the executive and operational management.

The greatest resource of any company is its people, so strategies for managing both real and perceived change, as well as concerns and attitudes, should be addressed during the initial planning of the EMS. It is likely that during the first few months, Top management will need to consistently reinforce its requirements to ensure that staff maintain motivation and do not lapse back into old habits.

Iterative adjustment of new or existing management system documentation should also be expected as staff become accustomed to the requirements and begin to suggest usability improvements. Initial business or operational improvements may be observed. The benefits of a properly functioning EMS go beyond compliance with regulatory requirements; it also demonstrates the discipline to manage and mitigate risk effectively.

Implementation takes time, money, and other resources. Make sure you have top management's commitment before continuing the implementation project. Top management should demonstrate its initial commitment to the implementation project by ensuring that:

1. The implementation mandate is communicated and understood;
2. Appropriate resources are made available;
3. An appropriate budget is made available.

How this guide relates to the toolkit

Endeavour Technical Limited © 2026. All rights reserved

The following mapping is provided as a navigation aid. Each ISO 14001:2026 clause maps to a guide section (this document), a controlling procedure (where present), and one or more companion tools or forms from the toolkit. Clauses marked "embedded in manual" are addressed directly in M0100-01 EMS Manual rather than by a dedicated procedure.

ISO clause	Guide §	Toolkit procedure	Toolkit tools & forms
4.1 Context	§4.1	P0410-01	F0410-01 Register; F0410-02 SWOT; F0410-03 PESTLE
4.2 Interested parties	§4.2	P0420-01	F0420-01 Register
4.3 Scope	§4.3	(embedded in manual)	—
4.4 EMS processes	§4.4	(embedded in manual)	F0920-04 Clause-to-Evidence Map
5.1 Leadership	§5.1	(embedded in manual)	—
5.2 Policy	§5.2	(embedded in manual)	—
5.3 Roles	§5.3	P0530-01	F0530-01 Job Description; F0530-02 Authority Matrix; F0530-03 Matrix
6.1.2 Aspects	§6.1.2	P0612-01	F0612-01 Register; F0612-02 Worksheet
6.1.3 Compliance	§6.1.3	P0613-01	F0613-01 Register; F0613-02 Assessment Form
6.1.4 Risks & opps	§6.1.4	P0614-01	F0614-01 Register; F0614-02 Opportunity Evaluation
6.2 Objectives	§6.2	P0620-01	F0620-01 Register
6.3 Change	§6.3	P0630-01	F0630-01 Request; F0630-02 Assessment; F0630-03 Log
7.1 Resources	§7.1	P0710-01	F0710-01 Record; F0710-02 Log
7.2/7.3 Competence	§7.2/7.3	P0723-01	F0723-01 to F0723-06 (TNA, matrices, induction, attendance, evaluation)
7.4 Communication	§7.4	P0740-01	F0740-01 Matrix
7.5 Docs	§7.5	P0750-01	F0750-01 MDL; F0750-02 Issue; F0750-03 Review; F0750-04 Change Request
8.1 Operations	§8.1	P0810-01	F0810-01 LCA; F0810-02 Control Plan
8.2 Emergency	§8.2	P0820-01	F0820-01 Matrix; F0820-02 Equipment Log
9.1.1 Monitoring	§9.1.1	P0911-01 / P0911-02	F0911-01 Plan; F0911-02 Resources Log; F0911-03 Report
9.1.2 Compliance eval	§9.1.2	P0912-01	F0912-01 Report
9.2 Internal audit	§9.2	P0920-01	F0920-01 Programme; F0920-02 Checklist; F0920-03 Report; F0920-04 Map
9.3 Management review	§9.3	P0930-01	F0930-01 Tracker; F0930-02 Minutes; F0930-03 Meeting Template
10.1 Improvement	§10.1	P1010-01	F1010-01 Activity Form; F1010-02 Process Assessment
10.2 Corrective action	§10.2	P1020-01	F1020-01 Tracker + F1020-02 to F1020-09 RCA tools

Endeavour Technical Limited © 2026. All rights reserved

4 About Your Organization

4.1 Organizational Context

You should allow additional time to establish a suitable understanding of the circumstances and the market in which your organization operates. To be compliant, evidence should be provided demonstrating that your organization reviews all pertinent internal and external issues at periodic intervals.

Under ISO 14001:2026, the organization shall explicitly determine environmental conditions that either affect or are affected by the organization. These include pollution levels, availability of natural resources, climate change, biodiversity, and ecosystem health.

The 2026 revision elevates climate change adaptation and biodiversity considerations from implicit to explicit; the organization must be able to demonstrate that its context analysis has specifically addressed these dimensions and that they are reflected in the outputs of PESTLE/SWOT reviews, management review inputs, and the aspects register. Where your organization is located in an area of particular ecological sensitivity (proximity to protected sites, watercourses, or designated habitats), this must be documented in the context.

To assess whether your organization has a high-level, conceptual understanding of its internal and external issues that affect it, either positively or negatively, its ability to achieve the intended outcomes, you should describe the processes used by your organization to identify internal and external issues and make reference to all objective evidence, including examples of these issues. Examples of organizational issues might include:

1. Environmental conditions capable of affecting or being affected by the organization;
2. External: cultural, social, political, regulatory, financial, economic, natural, and competitive issues, whether international, national, regional, or local;
3. Internal: organization's activities, products, services, strategic direction, and capabilities (people, knowledge, processes, systems).

You will need to understand the various environmental conditions and internal and external issues typically experienced in your type of organization, and their potential positive or negative impacts. Evidence needs to be obtained to ensure that organizations regularly or as needed review and update their external and internal issues.

The standards do not specify that these internal and external issues, or their monitoring and review, be documented, so there might not be 'lists of issues' or records of reviews. However, information can be obtained through interviews with relevant Top management regarding your organization's context and strategic direction, the identified issues and conditions, and how these may affect the intended outcomes of the Management System.

A workshop approach often allows ideas to be shared and provides an effective, efficient way to achieve a valuable outcome. The workshop could be a discussion identifying issues that can be mapped using the Political, Economic, Social, Technological, Legal, and Environmental (PESTLE) analysis. This method helps structure the conversation and helps achieve buy-in for what is often seen as a peripheral or niche area.

Collate evidence to provide assurance that your organization is regularly, or as necessary, reviewing and updating its external and internal issues. Although there is no requirement for documented information to define the context of the organization, your organization will find it helpful to retain the types of documented information listed below to help demonstrate compliance:

1. Business plans and strategy reviews;
2. Competitor analysis;
3. Economic reports from business sectors or consultants' reports;
4. Use F0410-02 SWOT Analysis Form for internal issues;

Endeavour Technical Limited © 2026. All rights reserved

5. Use F0410-03 PESTLE Analysis Form for external issues;
6. List of external and internal EMS issues and conditions.
7. EMS action plans and objectives;
8. Annual reports;
9. Minutes of meetings (Management review and, e.g., design review minutes);
10. Process maps, tables, spreadsheets, and mind mapping diagrams.

In addition to reviewing any documented processes, the audit approach must include interviews with relevant top management regarding your organization's context and strategic direction, identified issues and conditions, and how these may affect the intended outcomes of the EMS.

Reviewing your organization's context could include interviews with senior management, questionnaires, surveys, and research. Cross-functional input is essential to the specific expertise required to identify the full breadth of issues, including finance, training, human resources, commercial, engineering, and design. Not only will this ensure a broader appreciation of the context, but also wider engagement, particularly with those functions not previously involved with the EMS.

4.2 Relevant Interested Parties

Similar to the context review discussed above, cross-functional input is vital, as certain functions will identify with particular stakeholders, for example, procurement with suppliers, and sales with customers.

A workshop approach should be encouraged, which can be undertaken independently of, or in conjunction with, the context review workshop described above, using the F0420-01 Interested Parties Register to capture the output.

Once stakeholders and their requirements are identified, the next step is to consider which stakeholder requirements generate compliance obligations. Legal requirements should be identified before other requirements. This process of adopting requirements will allow you to focus and coordinate on what's important.

You should allow additional time to determine whether your organization has adequately determined its interested parties, their requirements, and their impact upon the EMS. Determine which of these requirements are considered as the organization's compliance obligations and describe the processes used by your organization to identify the interested parties.

ISO 14001:2026 explicitly notes that relevant interested parties may have needs and expectations related to environmental conditions, including pollution levels, availability of natural resources, climate change, biodiversity, and ecosystem health.

When determining interested parties' needs and expectations under Clause 4.2, the organization should consider how these stakeholders' climate-related and biodiversity-related expectations are captured, for example, investors seeking Scope 3 emissions disclosures, regulators imposing biodiversity net-gain requirements, or communities raising concerns about local ecosystem impacts.

Refer to all objective evidence, including examples of interested parties and any resulting compliance obligations. Look for evidence that your organization has undergone a process to identify these groups initially, and then to identify any requirements relevant to your organization's EMS. Examples of interested parties might include:

1. Customers;
2. Communities;
3. Contractors and suppliers;
4. Regulators and NGOs;
5. Business partners and shareholders.

Endeavour Technical Limited © 2026. All rights reserved