

ISO 14001:2026 gap analysis checklist

Based on the Draft International Standard (DIS)

CHECKLIST

Introduction

This gap analysis checklist has been developed to help organisations assess their alignment with the upcoming ISO 14001:2026 Environmental Management System requirements. It is structured according to the clauses of the revised standard, beginning with Clause 4, which marks the start of the actionable and certifiable content. The checklist integrates both existing requirements from ISO 14001:2015 and proposed updates introduced in the Draft International Standard (DIS), highlighting where changes have been made and what actions may be required.

Important disclaimer

Clause 4 – Context of the Organisation

Clause	Requirement	Checklist question	Change from 2015?	Change description
4.1	Understanding the organisation and its context	Have you determined external and internal issues relevant to your organisation's purpose and ability to achieve the intended outcomes of your EMS, including environmental conditions like pollution levels or climate change?	✓ Yes	Environmental conditions are now explicitly included (e.g. biodiversity, ecosystem health). Terminology refined.
4.2	Understanding the needs and expectations of interested parties	Have you identified the relevant interested parties and determined which of their needs and expectations become compliance obligations (see 6.1.3)?	✓ Yes	Added reference to 6.1.3 and a note on environmental conditions relevant to stakeholders.
4.3	Determining the scope of the EMS	Have you defined the scope of your EMS, considering your authority and ability to influence across the lifecycle, and made it available as documented information?	✓ Yes	Lifecycle perspective explicitly added. Phrase changed from "maintained as documented" to "available as documented information".
4.4	Environmental management system	Have you established, implemented and maintained your EMS in a way that integrates requirements into business processes and enables achievement of intended outcomes?	✓ Yes	Greater emphasis on flexibility in process structure and responsibility assignment. Added clarity on integration and outcomes.

Clause 5 – Leadership

Clause	Requirement	Checklist question	Change from 2015?	Change description
5.1	Leadership and commitment	Does top management demonstrate leadership by ensuring EMS integration, direction, and support of roles (not just management roles)?	✓ Yes	Wording changed from "management roles" to broader "roles". Clarifies leadership through culture and engagement.
5.2	Environmental policy	Does your environmental policy include a commitment to meet (not just fulfil) compliance obligations, and address biodiversity, natural resources, and climate?	✓ Yes	Updated to use "meet" instead of "fulfil". Added examples like natural resource preservation and ecosystem protection.
5.3	Organisational roles, responsibilities and authorities	Are roles, responsibilities and authorities for the EMS clearly defined, communicated and understood, including for achieving intended outcomes?	✓ Yes	Text changed for clarity and alignment with "intended outcomes" language. Examples and structure remain consistent.

Clause 6 – Planning

Clause	Requirement	Checklist question	Change from 2015?	Change description
6.1.1	General	Have you established and maintained the processes needed to meet clauses 6.1.2 to 6.1.5?	✓ Yes	Clause split and restructured. 6.1.1 now limited to process establishment; other content moved.
6.1.2	Environmental aspects	Have you determined your environmental aspects, considering lifecycle stages and potential emergency situations?	✓ Yes	Added requirement to determine emergency situations and separated them from "abnormal conditions".
6.1.3	Compliance obligations	Have you identified and made available as documented information the compliance obligations relevant to your EMS?	✓ Yes	"Maintain" changed to "available as documented information". Minor wording changes.
6.1.4	Risks and opportunities	Have you identified risks and opportunities considering 4.1, 4.2 and 4.3, and are they documented?	✓ Yes	This is a newly numbered clause (formerly part of 6.1.1) with clarified references and explicit documentation requirement.
6.1.5	Planning action	Have you planned and implemented actions to address environmental aspects, compliance obligations, and risks and opportunities?	✓ Yes	Clause renumbered. Clarified language on integrating actions into EMS and other business processes.

	Requirement	Checklist question	Change from 2015?	Change description
6.2.1	Environmental objectives	Are your objectives measurable, aligned with policy, monitored and available as documented information?	✓ Yes	Documentation requirement changed to “available as documented information”.
6.2.2	Planning actions to achieve objectives	Do you plan how to achieve your objectives, including resource needs, responsibilities and evaluation methods?	✗ No	No material change noted.
6.3	Planning and managing of changes	Do you carry out EMS-related changes in a planned way and manage them to ensure intended outcomes?	✓ Yes	Entirely new subclause. Introduces a requirement to manage change impacting the EMS.

Clause 7 – Support

	Requirement	Checklist question	Change from 2015?	Change description
7.1	Resources	Have you determined and provided the necessary resources to establish, maintain and improve the EMS?	✗ No	No significant changes noted.
7.2	Competence	Have you determined necessary competence, ensured it is met, and retained evidence as documented information?	✓ Yes	“Fulfil” changed to “meet” compliance obligations. Documentation language changed to “available as documented information”.
7.3	Awareness	Are relevant workers aware of the EMS policy, their roles, and the implications of nonconformance, including with compliance obligations?	✓ Yes	“Fulfilling” changed to “meeting” compliance obligations.
7.4.1	Communication – general	Do you determine what, when, how and with whom to communicate, and is evidence of communication available as documented information?	✓ Yes	Wording changed from “retain” to “available as documented information”.
7.4.2	Internal communication	Do your communication processes enable workers to contribute to continual improvement?	✓ Yes	“To contribute” changed to “contribute” – minor clarification only.
7.5.1	Documented information – general	Do you maintain and control the documented information necessary for your EMS, and make it available where required?	✓ Yes	Clarified intent of “available as documented information” and its accessibility to interested parties.
7.5.2	Creating and updating documented information	Do you follow controlled methods for creating and updating documented information, including format and review?	✓ Yes	Clause title updated to explicitly mention “documented information”.



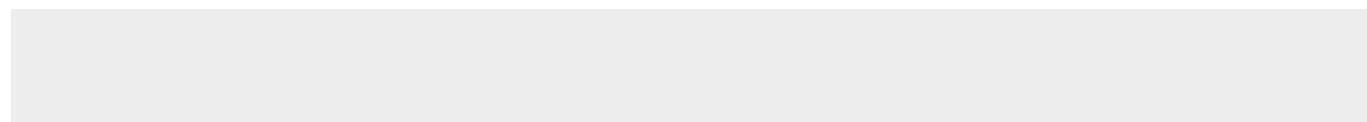
Clause 8 – Operation

	Requirement	Checklist question	Change from 2015?	Change description
8.1	Operational planning and control	Have you implemented controls for your processes (including externally provided elements) to meet EMS requirements and planned actions?	✓ Yes	Stronger emphasis on “externally provided” processes. Changes to phrasing around documentation and integration.
8.2	Emergency preparedness and response	Have you established, tested and documented your emergency preparedness and response plans based on identified risks?	✓ Yes	Now linked to “determined in 6.1.2” and includes revised phrasing for documentation requirements.



Clause 9 – Performance Evaluation

	Requirement	Checklist question	Change from 2015?	Change description
9.1.1	Monitoring, measurement, analysis and evaluation	Do you evaluate EMS performance and effectiveness, and is appropriate documented information available?	✓ Yes	Revised to emphasise “evaluate” (not just monitor). Language on documentation updated.
9.1.2	Evaluation of compliance	Do you evaluate whether you meet your compliance obligations and retain appropriate evidence?	✓ Yes	Changed from “fulfilment” to “meeting” compliance obligations. Revised documentation phrase.
9.2.2	Internal audit	Do you define objectives, scope and criteria for audits, conduct audits regularly, and retain evidence of implementation and results?	✓ Yes	“Objectives” added to audit requirements. Rewording of audit reporting and documentation language.
9.3	Management review	Does your management review cover EMS inputs and results, including whether compliance obligations are being met, and do you retain evidence?	✓ Yes	Subclauses added (9.3.1–9.3.3) for clarity. Shift from “outputs” to “results”. Documentation phrasing revised.





Clause 10 – Improvement

Clause	Requirement	Checklist question	Change from 2015?	Change description
10.1	General	Clause removed	✓ Yes	Deleted – content incorporated into updated 10.2.
10.1 (formerly 10.2)	Nonconformity and corrective action	Do you determine root causes, take corrective action, and make relevant documentation available?	✓ Yes	Wording changes for clarity; “can potentially occur” replaces “could potentially occur”.
10.2 (formerly 10.3)	Continual improvement	Do you identify opportunities for improvement and take action to achieve the intended outcomes of the EMS?	✓ Yes	Expanded requirement to include determining opportunities and linking to Clause 9 findings.

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