

From ISO 14001 to EMAS: mind the gap

How to implement EMAS where ISO 14001 already exists

There might be different reasons why an ISO 14001 certificate is no longer sufficient. Be it rather idealistic, that environmental activities should be geared towards higher performance and transparency. Be it an economic decision to benefit from specific tax incentives. Or something in between. The European EMAS regulation (Eco-Management and Audit Scheme) gives a recognized and sustainable legal basis to fulfill administrative as well as social claims. Since EMAS contains the full text of the ISO 14001 management system, any organisation should be able to make the additional steps, highlighted in this leaflet, and progress towards environmental performance, credibility and transparency.

What is EMAS?

EMAS is the most credible and robust environmental management tool, adding several elements in addition to the requirements of the international standard EN ISO 14001.

Published as an Regulation of the European Parliament and the Council, EMAS had to be implemented and promoted by all EU Member States. The scheme, enacted in June 1993, was revised for the first time in 2001 incorporating ISO 14001:1996 (International Standard for Environmental Management Systems) as its environmental management system component (see EMAS Annex II). In addition, since the second revision in 2009 EMAS is open to any organisation in any country worldwide: Regulation (EC) No 1221/2009 of the European Parliament and of the Council of 25 november 2009.

What is the difference between EMAS and ISO 14001?

The ISO 14001 requirements are an integral part of EMAS (Annex II). However, EMAS takes into account additional elements to support organisations that continuously improve their environmental performance.

The main additional substantial requirements of EMAS are given in the table.

How to implement EMAS if ISO 14001 already exists?

According to the table, some additional steps (e.g. initial review and environmental reporting) and substantial modifications of an existing ISO 14001 system are required to be prepared for application for EMAS registration.

Multisite organisations must consider that each site designated to EMAS registration will be visited by the verifier and has to comply with all requirements of EMAS.

Table: main differences between EMAS and ISO 14001

EMAS	ISO 14001
Initial environmental review of all direct and indirect environmental aspects. Significant environmental aspects associated with the procurement procedures shall be addressed	No review required. Procedure to identify environmental aspects
Focus on continual improvement of environmental performance	Focus on continual improvement of the management system
Proof of legal compliance	Commitment to comply with applicable legal requirements. No compliance audit
External reporting required (validated environmental statement). Open dialogue with external stakeholders	No external communication required. Only the environmental policy shall be available to the public
Active involvement of employees and their representatives	Trainings
Specified frequency and methodology of internal audits (management system, performance and compliance)	Audit of the management system (requirements of the standard)
Derogations for SMEs	No derogations foreseen
An accredited or licensed environmental verifier validates the environmental statement and verifies the implementation of the management system	Certification according to ISO-standards
Publicly accessible register records each organisation with an individual registration number. Registration process includes the involvement of environmental authority.	No official register
Uniform EMAS logo	No logo

Additional steps from ISO 14001 to EMAS

Initial Environmental Review

EMAS requires an initial environmental review to identify an organisation's environmental aspects. The review is optional for ISO 14001 certified organisations which already consider all aspects listed in EMAS Annex I.

These include inter alia

- ✓ Identify and evaluate direct and indirect environmental aspects and applicable legal requirements including permits; make sure you sufficiently take into account the six EMAS core indicators you will have to report on (see below); indirect environmental aspects such as the environmental performance and practices of contractors, subcontractors and suppliers, the product life cycle related issues or the choice and composition of services will be part of the review. For non-industrial organisations, such as local authorities or financial institutions, indirect aspects like capital investments, administrative or planning activities might have the most important environmental impacts
- ✓ Description of the criteria for assessing the significance of the environmental aspects; criteria made publicly available
- ✓ Examination of all existing environmental management practices and procedures
- ✓ Evaluation of feedback from the investigation of previous incidents

The verifier must ensure that all the items mentioned in Annex I have been covered and that the results are still relevant and valid. ISO 14001 requires an organisation to identify those of its environmental aspects which have a significant impact on the environment without being prescriptive as to what should be covered.



Environmental reporting

EMAS requires an environmental statement, which must be validated by the environmental verifier on an annual basis. It contains a description of the environmental management system and a summary of the data on the environmental performance. After registration, it has to be made available to the public and updated on a yearly basis. You will need to check that the environmental statement fulfils the requirements of EMAS Annex IV and examine all the data generated by the environmental management system to ensure it is represented in a fair and balanced way.

Particular attention must be paid for the six environmental core performance indicators of EMAS:

- Energy efficiency
- Material efficiency
- Water
- Waste
- Biodiversity and
- Emissions.

Where available, you have to take into account sectoral reference documents, to be published by the European Commission.

The environmental statement shall be independently validated. So all the information and data have to be reliable, thorough and replicable.

The environmental verifier must check whether the data contained in the environmental statement are reliable and cover the significant environmental issues relevant to the site and the organisation in an appropriate, fair and balanced way.



The verifier shall also check that the statement fulfils the requirements of Annex IV.

Where an organisation does not report on the EMAS core indicators, the verifier has to check whether their justification is comprehensible.

Substantial modifications

Environmental Policy

ISO 14001 includes a commitment, but not a provision, to comply with relevant environmental legislation. Your organisation should strengthen its statement by including a provision for legal compliance and a commitment to continual improvement of environmental performance.

Planning

ISO 14001 focuses on the management system, EMAS on the continual improvement of environmental performance. Hence the already existing environmental programme, the objectives, targets and measures should be reviewed. Continual improvement must be demonstrated for each site foreseen to be registered.

It is possible that the areas and the scope covered by ISO 14001 and EMAS may be different. For example: the site is the smallest entity to be registered under EMAS. It is not possible to omit certain parts or processes.

Legal compliance

The ISO 14001 certification process does not include a full regulatory compliance audit. In contrast, the EMAS regulation requires EMAS-Organisations to provide evidence of **legal compliance** with environmental legislation, including permits. Legal compliance will both be checked by the environmental verifier on site and the Competent Body during the registration process.

Implementation

An important EMAS requirement is the **involvement of employees** at all levels and their participation in the process of continual environmental improvement. This may be achieved in a variety of ways: environmental committees; suggestion scheme; project-based group works; environmental representatives. In this context the necessity of feedback from the management to the employees must be stressed. If requested, employee representatives shall also be involved.

All organisations must be able to demonstrate that the significant environmental aspects associated with **procurement procedures** have been identified and are addressed within the EMS. Suppliers and contractors should comply with your organisation's environmental policy.

EMAS focuses on openness, transparency and periodic provision of environmental information. **External communication** is not only a nice-to-have. Your organisation should demonstrate an open dialogue with the public and interested parties like local communities or customers to identify their concerns. An important component of communication is the environmental statement, mentioned earlier in this document.

Environmental performance, legal compliance, employee involvement, indirect environmental aspects and external communication are additional issues to be addressed by organisations implementing EMAS. Doing the verification, a verifier should set priorities on these elements.



Checking and corrective action

Since the frequency and methodology of the internal audit is not specified in ISO 14001 it is necessary to check that it corresponds with Annex III of the EMAS Regulation. In addition to the EMS being audited, your organisation's environmental performance must also be checked annually to demonstrate continual improvement.

Verification and validation

Registered EMAS verifiers are licensed or accredited by the official body of their respective country. Each verifier may work in all member states of the European Union. To verify an organisation, the scope of the license / accreditation has to cover the economic sector corresponding to the organisation. Links to the verifiers' register are given below.

As EMAS includes all requirements of ISO 14001, both systems can be verified and certified at the same time by the same verifier.

It is the responsibility of the verifier to ensure that he / she is licensed / accredited for the scope(s) of the organisation concerned.



EMAS Registration

After the successful EMAS verification and validation process, the verifier will sign the declaration given in Annex VII of the regulation. This declaration is not a certificate in the terms of ISO 14001 and still not the happy ending of the EMAS story.

The organisation sends this declaration, together with the validated environmental statement (in electronic or printed form) and the application form for registration to its so-called Competent Body. Its task is to check that verification and validation have been carried out in accordance with EMAS and that there is no evidence of breach of applicable legal requirements relating to the environment. The latter includes the involvement of the environmental enforcement authorities.

Finally, the Competent Body shall inform the organisation that it has been registered and provide the organisation with its registration number and the EMAS logo.



Summary 1

EMAS roadmap for an ISO 14001 certified organisation

Initial Environmental Review (EMAS-specific)

- All those items mentioned in Annex I of the EMAS regulation must be covered in the EMS.
- Identify and evaluate direct and indirect environmental aspects and applicable legal requirements including permits
- Describe the criteria for assessing the significance of the environmental aspects

Environmental Policy

- Provision for legal compliance
- Commitment for continual improvement of environmental performance

Planning

- Includes all elements covered in environmental review
- Demonstrate legal compliance
- Objectives, targets, measures etc. lead to improvement of environmental performance
- Compatibility of 14001 scope with EMAS

Implementation and operation

- Employee involvement at all levels and processes
- Internal and external communication: open dialog with the public, environmental reporting

Checking and corrective action

- Audit cycle and methodology corresponds with Annex III
- EMS and audit procedures have to address actual environmental performance
- For multi-site organizations, each site should comply with EMAS requirements

Management-review

- Performance of the organisation against its objectives and targets should be evaluated as part of the management review process

Environmental Statement (EMAS-specific)

- Environmental statement meets the requirements of Annex IV, including core performance indicators
- Validated by an environmental verifier and available to the public

Registration (EMAS-specific)

- *Send application including verifier's declaration and validated environmental statement to your Competent Body*
- *Get your EMAS logo with individual registration number*

Summary 2

Checklist for the environmental verifier

- Check if the ISO 14001 certificate was issued under an approved accreditation scheme.
- Check whether the scope of the ISO 14001 certificate covers the same geographic area as the scope for the EMAS registration.
- Check that the environmental aspects and significant environmental impacts identified by the site(s) address the effects listed in Annex I where appropriate.
- Check that the organisation provides for legal compliance.
- Ensure that the implementation of the EMS has covered all items listed in Annex II A and B.
- Check that additional EMAS issues like environmental performance, legal compliance, employee involvement, indirect environmental aspects and external communication are adequately implemented
- Check that the frequency of the audit cycle and methodology corresponds with Annex III and that the audit addresses environmental performance
- Ensure that the information and data in the environmental statement are a fair representation of the organisation's performance and that the statement meets the requirements of Annex IV with focus on the core environmental performance indicators.

Resources and links

- Regulation (EC) 1221/2009 (EMAS)
- EN ISO 14001, EN ISO 14005
- Factsheet "EMAS and ISO 14001". European Commission DG ENV, December 2011
- Guideline of the German EMAS Advisory Board (UGA) to the tasks of Environmental Verifiers, November 2012
- Creating added value with EMAS. German EMAS Advisory Board, October 2011
- EMAS Guidance to verifiers „Where a certificate of compliance to ISO 14001 already exists for the site to be verified". European Commission DG XI, July 1997
- Expected Outcomes for Accredited Certification to ISO 14001. ISO / IAF Communiqué (undated)

www.emas.de

http://ec.europa.eu/environment/emas/index_en.htm

www.emas-register.de

www.emas-register.eu

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