



# Certification system for Environmental Management Systems according to ISO 14001



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# Certification system for Environmental Management Systems according to ISO 14001\*

**No71129, 26 May 2009**  
**Replaces the version of 26 November 2008**

\* This certification system is based on the NEN-EN-ISO 14001:2004 standard, the Dutch translation of European standard EN ISO 14001:2004. This European standard is identical to international standard ISO 14001:2004. For the sake of convenience, the term ISO 14001 is used instead of EN-ISO 14001:2004 in this certification system.

# Contents

<b>1</b>	<b>Introduction</b>	<b>6</b>
<b>2</b>	<b>Interpretation of the ISO 14001 standard</b>	<b>8</b>
2.1	General	8
2.1.1	General requirement (Clause 4.1)	9
2.2	Environmental policy (Clause 4.2)	9
2.2.1	Continual improvement and prevention of pollution (Clause 4.2 b)	9
2.2.2	Compliance with applicable legislation and regulations (Clause 4.2 c)	9
2.2.3	Other requirements (Clause 4.2.c)	10
2.3	Planning (Clause 4.3)	10
2.3.1	Environmental aspects (Clause 4.3.1)	10
2.3.2	Legal and other requirements (Clause 4.3.2)	11
2.3.3	Objectives, targets and programme(s) (Clause 4.3.3)	11
2.4	Implementation and operation (Clause 4.4)	13
2.4.1	Competence, training and awareness (Clause 4.4.2)	13
2.4.2	Communication (Clause 4.4.3)	13
2.4.3	Documentation (Clause 4.4.4)	13
2.4.4	Operational control (Clause 4.4.6)	14
2.4.5	Emergency preparedness and response (Clause 4.4.7)	14
2.5	Checking (Clauses 4.5)	14
2.5.1	Monitoring and measuring (Clause 4.5.1)	14
2.5.2	Compliance audit (Clause 4.5.2)	15
2.5.3	Internal audits (Clause 4.5.4)	15
2.6	Management review (Clause 4.6)	16
<b>3</b>	<b>Organization of the certification body</b>	<b>17</b>
3.1	Principles and general requirements (ISO 17021 chapters 4 and 5)	17
3.1.1	Impartiality (ISO 17021 section 4.2, 5.2 and 5.3)	17
3.1.2	Competence (ISO 17021 section 4.3)	18
3.1.3	Responsibility (ISO 17021 section 4.4)	18
3.1.4	Openness (ISO 17021 section 4.5)	18
3.1.5	Confidentiality (ISO 17021 section 4.6)	18
3.1.6	Response to complaints (ISO 17021 section 4.7 and 9.8)	18
3.1.7	Legal aspects (ISO 17021 section 5.1 and 5.3)	19
3.2	Organizational structure of the CB (ISO 17021 chapter 6)	19
3.2.1	Organizational structure and top management (ISO 17021 section 6.1)	19
3.2.2	Committee for safeguarding impartiality (ISO 17021 section 6.2)	19
3.3	Personnel within the CB (ISO 17021 chapter 7)	20
3.3.1	Competence of management and personnel (ISO 17021 section 7.1)	20
3.3.2	Personnel involved in certification work (ISO 17021 section 7.2 and 7.4)	20
3.3.3	Use of external auditors and outsourcing (ISO 17021 section 7.3 and 7.5)	22
3.4	Information exchange between CB and third parties (ISO 17021 chapter 8)	23
3.4.1	Publicly accessible information (ISO 17021 section 8.1, 8.2, 8.3 and 8.4)	23
3.4.2	Confidentiality (ISO 17021 section 8.5)	24
3.4.3	Information exchange between CB and its clients (ISO 17021 section 8.6)	24

3.5	Management system within the CB (ISO 17021 chapter 10)	24
<b>4</b>	<b>Procedures used by the certification body</b>	<b>25</b>
4.1	General requirements (ISO 17021 section 9.1)	25
4.1.1	Audit plan and audit team (ISO 17021 section 9.1.2, 9.1.3, 9.1.6, 9.1.7, 9.1.8 and 9.1.9)	25
4.1.2	Audit time (ISO 17021 sections 9.1.4 and 9.1.5)	26
4.1.3	Audit reports (ISO 17021 section 9.1.10)	27
4.1.4	Decision making (ISO 17021 sections 9.1.14 and 9.1.15)	28
4.1.5	Governmental concern	28
4.2	Procedure with regard to assessment of compliance with legislation and regulations and continual improvement	28
4.2.1	Compliance with legislation and regulations	28
4.2.2	Review of continual improvement	30
4.2.3	Procedures for dealing with incomplete or incorrect environmental information	31
4.2.4	Procedures for significant environmental violations and dangerous situations	31
4.3	Initial certification audit (ISO 17021 section 9.2)	32
4.3.1	Application process and review (ISO 17021 section 9.2.1 and 9.2.2)	32
4.3.2	stage 1 (preliminary) audit (ISO 17021 section 9.2.3.1)	33
4.3.3	stage 2 (initial certification audit) (ISO 17021 section 9.2.3.2)	34
4.3.4	Initial certification audit conclusions and granting of certificate (ISO 17021 section 9.2.4 and 9.2.5)	35
4.4	Surveillance activities (ISO 17021 section 9.3)	36
4.4.1	General (ISO 17021 section 9.3.1)	36
4.4.2	Surveillance audit (ISO 17021 section 9.3.2)	36
4.4.3	Maintaining certification (ISO 17021 section 9.3.3)	37
4.5	Recertification (ISO 17021 section 9.4)	37
4.5.1	Recertification audit planning (ISO 17021 section 9.4.1)	37
4.5.2	Recertification audit (ISO 17021 section 9.4.2)	37
4.5.3	Information for renewing the certificate (ISO 17021 section 9.4.3)	37
4.6	Special audits (ISO 17021 section 9.5)	38
4.7	Suspension, withdrawal or reducing the scope of certification (ISO 17021 section 9.6)	38
4.8	Appeals (ISO 17021 section 9.7)	39
4.9	Records of applicants and certificate holders (ISO 17021 section 9.9)	39
<b>ANNEXES</b>		
1	Letter of notification to government authorities announcing certification audit	40
2	Explanation of continual improvement and company environmental management plan	42
3	Documents for preliminary audit	43
4	System for competency analysis	44
5	Use of the ISO 14001 certification system abroad	53
6	Table of Contents of NEN-EN-ISO/IEC 17021	55
7	Further information	56

# 1 Introduction

By entering into an agreement with SCCM (the Association for the Coordination of Certification of Environmental and Occupational Health and Safety Management Systems in the Netherlands), accredited certification bodies can use this certification system, which is based on the worldwide standard ISO 14001:2004 (ISO: International Standardization Organization in Geneva). The certification system was developed by a Central Committee of Experts (CCvD) operating within SCCM; this committee complies with the requirements set by the Dutch Council for Accreditation. Certification bodies (CBs) associated with SCCM are obliged to follow the certification system drawn up by the CCvD for certifying based on the ISO 14001 standard.

The Dutch Council for Accreditation (RvA) is a body designated by the government to supervise the functioning of the certification and inspection bodies. Certification bodies complying with the requirements set by the RvA can be accredited by the RvA. The requirements include having one or more Committees of Experts establishing and monitoring the certification systems for which the certification body (CB) wishes to be accredited. By using a Central Committee of Experts, it is not necessary for all certification bodies to establish a Committee of Experts. This also encourages a co-ordinated explanation of the applicable standard.

SCCM solely concludes agreements with RvA-accredited certification bodies. These accreditations for environmental management systems is based on the ISO 14001 standard and on the following documents:

- NEN-EN-ISO/IEC ISO 17021, standards for certification bodies for certification of environmental management systems.
- IAF MD 5:2009 (IAF Mandatory document for duration of QMS and EMS Audits). Guideline for CB for auditor time by the International Accreditation Forum.
- EA 7/04, a clarification of the European co-operation for Accreditation on legal compliance within the ISO 14001 standard.
- EA 7/05 (EA Guidance on the Application of ISO/IEC 17021:2006 for Combined Audits. De EA 7/05 describes how the CB determines audit time in the event of combined management system audits (timewise and possibility of time reduction).

The IAF MD 5, the EA 7/04 and the EA 7/05 are downloadable through the website of SCCM.

SCCM's aim is to prepare a high-quality certificate with a broad basis adding particular value to the relationship between the certified organization and those around it (the government, customers, suppliers and neighbours). In order to achieve this basis, the CCvD of the SCCM consists of representatives of (organized) trade and industry, the various authorities and other parties concerned.

The certification system consists of the following three elements:

- The interpretation of ISO 14001.
- The organization of the certification body.
- The procedures used by the certification body.

The CCvD's interpretation of the ISO 14001 standard is laid down in Chapter 2.

Chapter 3 describes the requirements set by the CCvD for the organization of the certification body.

Finally, Chapter 4 outlines further requirements and interpretations concerning the working methods of the certification bodies. These requirements both in chapter 3 and in chapter 4 are based on the NEN-EN-ISO/IEC 17021, the IAF MD 5, the EA 7/04 and the EA 7/05.

On 26 May 2009 the ISO 14001 certification system version replaces the version of 26 November 2008. The most significant changes of the certification system are:

- Replacement of the IAF GD 6 annex 1 Auditortime for the IAF MD 5:2009: IAF Mandatory document for duration of QMS and EMS audits.
- Implementation of the new guidance EA 7/05: EA Guidance on the Application of ISO/EC 17021:2006 for Combined Audits.
- The changes in the certification system consist of an update of the text of paragraph 4.1 concerning auditor time and combined audits. In the text of paragraph 4.1.2, there is a reference to the EA 7/05, therefore the explanation in annex 7 concerning combined audits has been deleted.



# 2 Interpretation of the ISO 14001 standard

The starting point for this certification system is the Dutch version of EN-ISO 14001: 2004 'Environmental management systems - Specification with guidelines for use' of the International Organization for Standardization (ISO), published by NEN (Nederlands Normalisatie Instituut). This standard was accepted by the European Committee for Standardization (CEN) as a European standard. The text of this European standard, EN ISO 14001:2004, is identical to ISO 14001:2004. (The title of the Dutch translation is NEN-EN-ISO 14001:2004 'Milieumanagementsystemen – Eisen met richtlijnen voor gebruik'.)

Certification Bodies should, based on the guidelines of the Dutch Council of Accreditation (RvA) comply with the EA 7/04 'Legal Compliance as part of Accredited ISO 14001:2004 certification' (see website SCCM). The EA 7/04 describes in what way the CB parts of the ISO 14001 standard concerning legal compliance should assess. EA 7/04 also contains a few interpretations of the ISO 14001 standard. These interpretations are incorporated in this chapter.

This chapter explains sections of ISO 14001. The explanation concerns sections of the standard which are essential for the development of a high-quality environmental management system, and sections which in practice give rise to questions about their interpretation. In some cases the explanatory notes refer to a situation specific to the Netherlands. The order in which situations are discussed corresponds with the order in which subjects are discussed in the standard. Each section indicates the clause in the ISO 14001 standard to which the interpretation refers.

The text of the standard remains the starting point for certification. The interpretations drawn up by the CCvD are binding for a CB. The organization can follow the explanatory notes in this certification system or choose for an interpretation which as a minimum provides a comparable result.

ISO 14001 contains an Annex A, which provides guidance for the use of the standard; its objective is to prevent misinterpretations. The CCvD considers this Annex A as a correct interpretation, to be applied as such.

The CCvD wishes to draw attention to the existence of ISO 14004, 'Environmental management systems - General guidelines on principles, systems and supporting techniques'. The NEN provides a Dutch translation of this document, which gives useful background information for the implementation of an environmental management system.

## 2.1 General

ISO 14001 is a standard for a management system of which the cycle 'plan-do-check-act' is the essence.

In addition to this cycle, ISO 14001 imposes requirements on the results of the management system:

- The organization commits itself to continual improvement and prevention of pollution (Clause 4.2).
- The organization commits itself at least to comply with the requirements contained in environmental legislation and regulations and with other requirements to which the organization subscribes (Clause 4.2 c).

The first requirement, in particular, makes the 'plan-do-check-act' cycle go much farther than the control of operational matters which are related to, for example, licences. The organization has its own responsibility in the analysis of all relevant environmental aspects and the drawing up and executing of plans for the reduction of the environmental impacts of these environmental aspects. It is important when identifying the

environmental aspects that products and services as well as the activities themselves are reviewed. This also applies to environmental aspects elsewhere in the production chain and which the organization can reasonably influence.

### **2.1.1 General requirement (Clause 4.1)**

The organization must define and document the scope of the environmental management system. The scope indicates which organizational unit the EMS involves. This means that the organization must define and document:

- the name and address of the organizational unit to be certified;
- the name and address of any branch offices or plants;
- a short description of the organizational unit's activities, products and/or services.

All activities, products and services of the organizational unit defined must be taken into consideration when identifying environmental aspects. An organizational unit can be a part of an organization and/or site. If only parts of an organization are chosen, the choice must be credible and explained. Annex A.1 of the standard explains how the scope can be delineated. Section 4.1 of this certification system discusses the procedures of the CB in evaluating this part of the standard.

## **2.2 Environmental policy (Clause 4.2)**

### **2.2.1 Continual improvement and prevention of pollution (Clause 4.2 b)**

The CCvD considers compliance with the commitment to the prevention of pollution to be part of the continual improvement process.

According to the definition, continual improvement a recurring process which shall lead to the general improvement of the environmental performance in accordance with the environmental policy. The organization shall formulate the objectives on the basis of the environmental policy, in which the top management has committed itself to continual improvement and to the prevention of pollution. In order to be able to comply with the environmental policy, the organization will therefore have to express an ambition in these objectives.

Improvements in the environmental performance are achieved when the objectives have actually been realized. During the management review (clause 4.6) it will be determined periodically whether the objectives still include sufficient ambition to keep complying with the formulated environmental policy.

The interpretation of the continual improvement process will be discussed during the interpretation of the objectives and targets (2.3.2) and the management review (2.6).

### **2.2.2 Compliance with applicable legislation and regulations (Clause 4.2 c)**

The standard requires that the environmental management system shall at least comply with applicable legislative and regulatory requirements and other agreements. This does not mean that non-compliance with legal requirements may never occur. The environmental management system must be able to detect non-compliances, take the right corrective and preventive action (Clauses 4.5.1 and 4.5.2) and if necessary notify the competent authority. If non-compliance occurs, and these corrective and reporting mechanisms fail to work, this is indicative of an environmental management system which is not functioning correctly, and which is not eligible for certification.

Various clauses in the ISO 14001 standard are related to compliance with legislation and regulations. In summary, the CCvD finds that the EMS must include procedures for:

- the procedures, as a general administrative measure, for arranging the necessary licences or notifying competent authorities;
- notification of changes, insofar as this is required based on legislation and regulations;
- reporting of incidents and/or nonconformities, if applicable to the competent authorities (see 2.4.4);
- documentation of correspondence and agreements with competent authorities.

It must be realized that besides legislation and regulations regarding environmental licences, there may be other legislation and regulations which must be kept in mind when setting up and while operating the environmental management system, and when identifying environmental aspects. For example, there may be legislation and regulations regarding the use of certain materials or raw materials, packaging and disposal methods. Also, there may be legislation, such as the Works Councils Act in the Netherlands, which exerts influence on the interpretation of the 'implementation and operation' section (Clause 4.4) within the environmental management system.

### **2.2.3 Other requirements (Clause 4.2.c)**

Other requirements the organization shall comply with can, for example, be derived from:

- covenants within the framework of the Target group policy on Environment and Industry of the Netherlands' Ministry of VROM (Housing, Spatial Planning and Environment);
- long-term agreements with the Ministry of Economic Affairs concerning energy saving in the Netherlands;
- other covenants;
- Responsible care programme;
- ICC business charter for sustainable development.

## **2.3 Planning (Clause 4.3)**

### **2.3.1 Environmental aspects (Clause 4.3.1)**

Within the standard a distinction is made between environmental aspects and environmental impacts. Environmental aspects are the elements of the activities, products and services of the organization which cause an environmental impact. The information sheet 'Inventarisatie en evaluatie van milieu-aspecten' (in Dutch) gives examples of this distinction (see Annex 8).

The standard distinguishes between direct environmental aspects and environmental aspects which the organization can influence (indirect aspects). The direct environmental aspects occur at the site of the organization itself, while the indirect environmental aspects occur at other points in the chain (for example, among suppliers and customers). The degree to which the environmental pollution is distributed over the organization and other points in the chain will differ from product to product.

Some understanding must be gained about both the relevant environmental aspects which arise directly from the organization's activities and those which occur in other places on the chain, and which can be reasonably influenced.

Annex A.3.1 of the ISO 14001 standard provides an overview of environmental aspects to be considered.

Please note the following:

- Water is counted as one of the natural resources.
- The noise that an organization produces is one of the energy emissions.
- During the transport of raw materials, waste materials and finished products, various environmental impacts may occur (energy consumption, noise and environmental incidents).

An organization must select the important environmental aspects from those it has identified. Many organizations use instruments, for example, to help them rate and weigh their environmental aspects (see information sheet). An organization is not obliged to use these instruments. Points of attention regarding the selection of the most important environmental aspects are:

- reproducibility of the selection process;
- the nature of the criteria used for selection, legislation alone is often not enough;
- acceptance of the criteria within the sector concerned;
- the objectivity and consistency of the selection;
- compliance with the organization's policy and objectives.

An organization may choose to qualify all of its environmental aspects as important, and thereby will not have to make a selection.

The procedure must make it clear how the identification and selection of important environmental aspects are kept up to date. The CCvD assumes that a determination is made whether to update the list at least once a year.

Although not explicitly required by the standard, it is assumed that the company has at its disposal a description of the relevant production processes with a schematic representation of the process flows, and a drawing of the site on which the production processes relevant to the environmental management system are shown together with other elements relevant for the environment.

Often this information is already available because it will have been necessary for the application for an environmental licence.

In the information sheet about identifying environmental aspects, a number of questions about the implementation of this element of the standard:

- When does an environmental aspect have a significant environmental impact?
- How does one handle environmental aspects of the organization that take place outside the site to be certified?
- What environmental aspects play a role in service organizations?
- Shall an organization perform its own identification of the environmental impacts, or can it refer to a branch study?
- Will it be necessary to identify environmental aspects for all of the suppliers and contractors?
- What is required from the suppliers and contractors?
- How far back in the chain of suppliers, contractors and customers should the environmental aspects be registered?
- To what depth should the environmental aspects of the products be analyzed?

### **2.3.2 Legal and other requirements (Clause 4.3.2)**

According to the standard, the organization must determine how legal requirements and other requirements apply to its environmental aspects. This means, according to the CCvD, that an organization must have an overview of the concrete requirements applying to their environmental aspects. This overview is important for performing the evaluation of compliance (Clause 4.5.2).

An organisation should review periodical if new legal requirements are applicable or if existing requirements has been changed. (EA 7/04 Clause 3.2.2).

### **2.3.3 Objectives, targets and programme(s) (Clause 4.3.3)**

A distinction can be made between objectives and targets for:

- controlling the level of environmental performance;
- improving environmental performance.

As regards controlling environmental performance, the assumption is that the identified objectives and targets (for example, maximum emissions or concentrations) in the “control of operations” element (Clause 4.4.6) are translated into procedures and criteria for work instructions. Concrete activities must be worked out in a programme or programmes for achieving objectives and targets related to improving environmental performance.

In order to formulate objectives in accordance with the policy aimed at continual improvement and the prevention of pollution the organization shall be able to prove that it has insight into the possible ways of reducing pollution. Within this context it is important that organizations, as far as this is applicable, have insight into and stay abreast of, for example:

- the technology available on the market;
- the state of technology in accordance with, for example, BREF documents from the EU, and NeR and CIW Guidelines in the Netherlands;
- the solutions applied by similar organizations for reduction of pollution, for example, on the basis of studies carried out on a branch level.

A distinction can be made between short-term and long-term objectives. Long-term objectives can be especially important if the possibilities of reducing pollution can only be realized in the long term. The environmental management programme formulates activities required for the realization of the long-term and short-term objectives. Periodically it must be determined if the formulated objectives require that the environmental management programme should be amended. An annual review of the environmental programme would be an obvious choice.

For those organizations which belong to a heterogeneous branch of industry for which a covenant has been negotiated within the framework of the Ministry of VROM's Target Group Policy on Environment and Industry, the company environmental plans (CEPs) or implementation plans contain, in theory, the frame of reference for the objectives aimed at the direct environmental aspects. The official reaction of the competent authorities to the CEP and/or the progress report(s) shall be taken into account (see Annex 2). The company environmental plans and implementation plans give an insight into the priorities and the technological possibilities for reducing pollution.

Given that the CEPs and implementation plans have up to now been focused on environmental impacts directly related to the production process, attention must be given to the objectives concerning the improvement of the indirect environmental impacts in the chain of purchasing, production, use and disposal phases of the product (insofar as the organization can influence them), where relevant.

It can be useful for organizations not compelled to draw up a company environmental plan to complete the section about continual improvement using the system used for the company environmental plan. An organization wishing to use the certificate for the environmental management system with the authorities in the future should make use of a recognized system. Annex 2 gives an explanation of this system.

It should be realized that environmental pollution cannot be reduced only by applying new technology, but also by - for example - using other materials, introducing organizational measures or new practices, or making agreements with partner organizations in the chain. Even for non-industrial organizations, organizational measures or new practices may conceptualize a process of continual improvement.

As stated in the introduction to ISO 14001, the environmental management system plays an important part in the relationship between the organization and the interested parties. This is also shown in Clause 4.3.3, ‘... when establishing and reviewing its objectives and targets, [an organization shall take into account the legal requirements and other requirements to which the organization subscribes...’ The requirements and wishes of interested parties may be among these ‘other requirements’. The organization is expected to pursue an active policy in involving the opinions of third parties with an interest in its environmental policy in order to be able to do this.

In relation to the frame of reference for objectives and targets the CCvD wishes to state that often there are no legislation and regulations applicable to non-industrial organizations for steering these objectives and targets. Consequently, these non-industrial organizations in particular should familiarize themselves with the views of interested parties concerning the environmental policy to be pursued. Apart from the 'technological options' referred to in the standard, other options which may lead to a reduction of pollution should be considered.

## **2.4 Implementation and operation (Clause 4.4)**

### **2.4.1 Competence, training and awareness (Clause 4.4.2)**

Identifying training needs is based on the competence of personnel. It must be determined what competences are necessary for the various relevant positions and whether individual staff members have them, based on education, training and/or experience.

### **2.4.2 Communication (Clause 4.4.3)**

The decision whether or not to communicate externally must be documented. With regard to this documentation, the CCvD expects that the organization considers:

- the target groups related to the important environmental aspects, objectives and any complaints which may arise;
- the subjects and/or environmental aspects which may be of relevance to these target groups.

When an organization falls within the scope of one of the environmental laws, the CCvD expects that it will communicate with the competent authorities responsible for that law. The CCvD expects contact to be made with the competent authority at the following points:

- Before certification of the environmental management system. The opportunity to indicate points for attention must be offered. The letter in Annex 1 can be used.
- When preparing to make decisions with potentially significant consequences for the objectives and targets, and about which the relevant competent authority may be expected to have an opinion.
- When drawing up and/or amending procedures in which there is communication with the competent authority and about which the relevant competent authority may be expected to have an opinion.
- When amendments, incidents and nonconformities which must be reported occur (see 2.4.4).

The SCCM information sheet about communication (in Dutch) indicates possible ways of communication (see Annex 8).

The standard states that the method of communication must be worked out for the selected target groups. According to the CCvD, at least the following must be worked in the method:

- the aim of the communication;
- the means of communication used and their frequency;
- responsibility for implementation.

The category of relevant target groups can include other organizations in the chain (suppliers and customers).

The information which the organization communicates about its environmental aspects must be traceable in documentation of registers kept within the EMS.

### **2.4.3 Documentation (Clause 4.4.4)**

Although not explicitly required by the ISO 14001 standard, the CCvD assumes that the organization to be certified generally documents the procedures necessary to comply with the standard. Documenting procedures (in hard copy and/or electronic form) benefits the quality of the EMS. In addition, the lack of documented

procedures can mean that the CB will need more time to determine if procedures actually exist and if they are used in practice.

#### **2.4.4 Operational control (Clause 4.4.6)**

Where necessary, the procedures and criteria required for operation shall be recorded in the operational instructions.

When the inventory of environmental aspects has identified significant environmental aspects at suppliers or contractors, this shall be taken into account upon purchasing.

The procedures requested for organizations falling under the scope of one of the environmental laws (in the Netherlands, the 'Wm' or Environmental Management Act, and 'Wvo' or Pollution of Surface Waters Act) include those for reporting changes in business activities, nonconformities regarding the licence, incidents and/or special circumstances relevant to the competent authority. These procedures must set criteria on the basis of which the organization can determine what changes, nonconformities and/or special circumstances must be reported, the responsibility for reporting and the procedure and speed of reporting.

#### **2.4.5 Emergency preparedness and response (Clause 4.4.7)**

As indicated in Annex A.4.3 of the standard, the organization shall consider involving the authorities in drawing up emergency plans within the framework of their communication procedures.

## **2.5 Checking (Clauses 4.5)**

### **2.5.1 Monitoring and measuring (Clause 4.5.1)**

The point of departure is that adequate and relevant environmental information will be generated for all the environmental aspects for which objectives and targets have been formulated.

Requirements laid down in environmental licences that relate to the generation of information on the environment will, at the very least, be required. If such requirements do not lead to adequate and relevant information on the environmental objectives they will be regarded as altogether inadequate. Adequate is taken as meaning that the monitoring method (for instance, the measuring method used and the frequency of measuring and/or of using estimates and calculations) is such that the data produced result in environmental information suitable for developing, executing and, where necessary, adapting a good environmental policy. For example, although the notion of a 'measuring week' is something that occurs in licences, the principle of a measuring week will, however, seldom produce a representative picture and will not be deemed adequate in such cases.

Relevant is taken as meaning that the environmental information is adapted to the way in which information is used while the costs and benefits of the measurement stay in proportion.

The monitoring and the measurements should be harmonized with the level of the formulated objectives and targets. If, for instance, objectives are formulated in the form of annual obligations for the organization as a whole then the monitoring and measurements should also be designed to be able to follow developments in annual obligations.

The origins of information on the environment should be traceable afterwards. It must also be possible for such information on the environment to, in the future, be reproduced in such a way that the various results can be compared. Traceability and reproducibility have to do with both the measurements made and the processing of measurement results into environmental information.

The standard lays down no requirements on the way in which the organization should go about ensuring that information on the environment remains traceable and reproducible. It could, for example, be effected by setting up an administrative organization and determining algorithms which can be used.

When a non-compliance with legal requirements is discovered, the organisation is required to take immediate corrective action (including root cause analysis, correction and measurements to prevent recurrence), which may include actions to immediately inform the environmental regulator, dependent on the specific legal requirements and magnitude of non-compliance (EA 7/04 art. 3.6.2).

### **2.5.2 Compliance audit (Clause 4.5.2)**

Periodically, an organization must evaluate its compliance with each and every applicable legal requirement (legislation and regulations) and that it is aware of its compliance status. An EMS helps the organisation to identify the organisations compliance status (EA 7/04 art. 3.7.2). The CCvD considers this activity to have a different purpose than the internal audit or management review. The performance of this evaluation must be verifiable. A 'compliance audit' can be used as an instrument to carry out this evaluation of compliance. The functioning of the procedure for evaluating compliance must be evaluated during the internal audit. The results are incorporated in the management review.

The frequency with which a compliance audit is conducted will depend on the nature of the environmental aspects and the legislation and regulations which apply. The CCvD expects the compliance audit to be conducted at least once per year.

### **2.5.3 Internal audits (Clause 4.5.4)**

The operation of the internal audits of the environmental management system shall be in accordance with the ISO 19011 standard. This set of guidelines concerns the performance of internal audits within the quality assurance and/or environmental management system. The guideline covers the principles of auditing in general, the audit programme, the elements (activities) of an audit and the competence and evaluation of the auditors. As also indicated in the introduction to the ISO 19011 standard, the information from the standard should be flexibly conceived. Application of the guideline will depend on such factors as the scope, nature and complexity of the organization to be audited and the objective of the audit.

The impartiality of an auditor can be demonstrated by the freedom from responsibility or the activity being audited (see also Annex A of the standard).

In order to be able to assess whether the environmental management system has been properly implemented and maintained, the internal audits shall also establish if the environmental management system is able to achieve the set objectives.

The ISO 14001 standard does not provide a quantitative guideline for the frequency of the internal audits. The organization shall determine the frequency of the audits. This frequency depends on factors including:

- the nature and scope of the environmental aspects and the resulting environmental impacts;
- the modifications in the environmental impacts which occur or may occur;
- the functioning of the environmental management system in the past.

According to the ISO 17021 (Clause 9.1.1), a certificate is valid for a period not exceeding three years. As a result, the internal audit cycle shall be completed within a period of three years. Within this period, all of the elements contained in the standard shall be audited. However, it may be necessary to audit specific sections of the standard or certain environmental aspects more frequently.

The following subjects deserve special attention in internal environmental management audits:

- the effectiveness of the environmental management system in the achievement of the objectives;
- the operation of the working methods and responsibilities contained in the environmental management system for the application for the necessary licences, or of the reporting of amendments to these;
- the implementation of the environmental management system on the shop floor;
- the operation of the monitoring and measurement procedures;
- the operation of corrective and preventative action in the case of non-compliance with specified regulations or non-compliance with objectives and criteria;
- the procedures for evaluating compliance;
- the procedures for reporting of amendments, non-compliance and incidents.

When the environmental management system audits are carried out correctly, this implies that the certification body is able to carry out the certification audits more efficiently.

## 2.6 Management review (Clause 4.6)

The review of the effectiveness of the environmental management system as regards achieving the objectives is considered as a permanent component of the management review.

The management shall also review if the objectives still comply with the formulated environmental policy, in particular with the obligation of commitment to continual improvement and the prevention of pollution. The formulation of these objectives is based on the starting point that organizations concretely use the possibilities available to reduce pollution. They shall explain why available possibilities will not be applied or will be applied in the long term, e.g. because environmental policy gives other priorities.

A distinction can be made according to short-term and long-term objectives. Changes and investments cannot be realized immediately; the organization will therefore have demonstrable objectives for the long-term and a view about the way in which they can be realized. It is the organization's task to determine if these long-term objectives are included in other strategic plans. However, once the long-term environmental objectives have been integrated in other plans, in those they must be traceable. The more global long-term objectives will gradually be converted into more concrete short-term objectives.

The organization must be able to prove that it takes all reasonable measures to prevent pollution. For organizations which are already very active in the application of environment-friendly technologies, this may mean that there are years in which no reduction of pollution is achieved. The organization must demonstrate that in reasonableness this could not have been expected.

In order to ensure that the environmental management system remains adequate, the management must keep informed of possible future changes, such as:

- changes in legislation and regulations;
- changes in production;
- market developments;
- changes in the attitude of interested third parties;
- developments in town and country planning.

According to the standard: 'The organization's top management shall, at intervals that it determines, review the environmental management system, to ensure its continuing suitability, adequacy and effectiveness'.

A frequency of once every year would seem reasonable in view of the rapid developments in knowledge, the market, regulations and technology. This frequency is also compatible with the usual frequency for reporting and planning.

# 3 Organization of the certification body

A CB wanting to be accredited for performing certification must meet the requirements set in the 'NEN-EN-ISO/IEC ISO 17021 Conformity Assessment - requirements for bodies providing audit and certification of management systems'. The ISO 17021 standard contains requirements for both CB's organizational structure and its methods. Where necessary, the CCvD can provide an interpretation of these requirements, and may set additional requirements as well.

Chapters 1 through 8 and 10 of ISO 17021 contain organizational requirements. The most important requirements from these chapters are summarized in this chapter of the certification system. Any interpretations or additions by the CCvD are in text boxes.

In an assessment by the Council for Accreditation (RvA) the text of the NEN-EN-ISO/IEC ISO 17021 (and not the translation in this certificationsystem), in connection with the boxed texts in this document, is binding.

## 3.1 Principles and general requirements (ISO 17021 chapters 4 and 5)

The goal of ISO 14001 certification is to give all parties involved the confidence that the environmental management system meets all the requirements. The value of certification is determined by the confidence in the impartiality and competence of the certification body, among other things.

The following topics play an important part with regard to confidence in the certification body.

### 3.1.1 Impartiality (ISO 17021 section 4.2, 5.2 and 5.3)

The impartiality of a CB can be at issue in several ways, for example, by having interests in the organization or persons within that organization, or too close contacts with the client through previous assignments. The ISO 17021 standard recognizes that the fact that a CB is paid by the organization to be certified constitutes one of the potential threats to impartiality.

It is therefore essential that a CB base its decisions on objective evidence proving that an organization meets or does not meet the established requirements. The decisions made on the basis of this evidence must not be influenced by other interests or parties.

Among the requirements for a CB are the following:

- There must be a statement, accessible by the public, in which the CB's management assures its commitment to impartiality and objectivity.
- The CB must identify, analyze and document all the possible threats to its impartiality. These threats may involve both the organization itself and persons within the organization. Measures must be taken to eliminate or minimize potential threats. All information must be submitted to a committee nominated by the CB, in which the various interested parties are represented (see ISO 17021 section 6.2).
- The CB must regularly evaluate its financing and sources of income to demonstrate to the impartiality committee that there is no commercial, financial or other pressure influencing its objectivity.
- The CB, or a part of the same legal entity as the CB, shall not offer or perform consulting work in the area of management systems.
- The CB, or a part of the same legal entity as the CB, shall not offer or perform internal audits to clients being certified. If a CB has performed internal audit services for a client, it shall not certify the client within the next 2 years.

- The CB shall not contract certification work to organizations offering consulting services in the area of management systems. This requirement does not apply to individual persons hired as auditor.
- Personnel involved in consulting with regard to management systems of the company to be certified during the 2 years previous to the certification process cannot be employed for certification.

Personnel may not have been involved in advice about the environmental management system as well as other management systems of the organization to be certified.

If a staff member has worked for the CB for less than two years and/or is working part-time for the CB, the CB must ascertain that this person is not, or has not been, involved as a consultant for the organization to be certified.

Performing 'pre-audits' is not considered consulting, as long as this only involves evaluating the implemented system, and no advice being given about solutions to any non-compliance.

- The CB must require that its internal and external personnel inform the CB of possible situations that could bring the CB or the persons involved into a conflict of interest.

### **3.1.2 Competence (ISO 17021 section 4.3)**

Competence is the demonstrated capacity to apply knowledge and skills. Competence of the personnel is a condition for the certification activities that instil confidence. More information about the competence required is in section 3.3.

### **3.1.3 Responsibility (ISO 17021 section 4.4)**

The primary responsibility of the organization to be certified is to comply with the ISO 14001 standard. The CB is responsible for gathering sufficient objective evidence with which to make a decision on certification.

Given that each audit is based on sampling, a CB cannot guarantee 100% conformance.

### **3.1.4 Openness (ISO 17021 section 4.5)**

A CB must provide public access to information about the audit and certification process and the status of certificates it has issued (including suspensions, withdrawals and changes of scope). The requirements are given in detail in section 3.4.

To instil confidence in certification, a CB must provide information about the conclusions of certain audits (for example, in response to complaints) to the appropriate interest groups, insofar as confidentiality allows.

### **3.1.5 Confidentiality (ISO 17021 section 4.6)**

In order to have access to all the information needed to examine conformance it is important that the CB treats all information that is property of the client confidentially.

### **3.1.6 Response to complaints (ISO 17021 section 4.7 and 9.8)**

Adequately handling complaints is important for creating confidence in certification and for the protection of both the certified organizations and the users of certificates.

The requirements for a CB include the following:

- There must be a publicly accessible complaint procedure in place.
- The complaint procedure must contain at least the following: a description of the process of receiving, evaluating and investigating the complaint; the method for tracking and documenting the complaint and follow-up actions taken; and the way in which assurance is given that corrective action will be taken.

- The decision about how to respond to the complaint must be taken by one or more persons not involved with the subject of the complaint.
- If possible, people submitting complaints must be kept informed of the receipt of their complaint, the progress of its handling and the outcome.
- It shall determine, in consultation with the client and the person lodging the complaint, if the complaint and solution are to be made public and if so, to what degree.

As soon as possible but within two weeks the CB must inform SCCM of complaints submitted from third parties (i.e. not objections from organizations certified by the CB) about a certificate awarded by the CB. SCCM will report the number and nature of the complaints in its annual report.

### **3.1.7 Legal aspects (ISO 17021 section 5.1 and 5.3)**

A CB must meet the following legal requirements:

- The CB must be an independent legal entity or a well defined part of a legal entity so that it can bear legal liability for its activities.
- The CB must have a contract with the client, on the basis of which the agreements with regard to performing certification activities can also be legally enforceable. If the CB has more than one office or the client more than one certified site, the agreement shall be valid for the office granting and issuing the certificate and for all the sites covered by the certificate.
- The CB must evaluate the risks associated with performing certification activities and take measures (such as insurance and financial reserves) to cover it in the event it is found liable.

## **3.2 Organizational structure of the CB (ISO 17021 chapter 6)**

### **3.2.1 Organizational structure and top management (ISO 17021 section 6.1)**

The CB shall document its organizational structure, including tasks, responsibilities and authorities (of personnel, management and committees) in writing. If the CB is part of a legal entity, the 'line of authority' and its relationship to other parts of this legal entity must be laid down.

Section 6.1.2 of the ISO 17021 standard names nine subjects for which top management is responsible.

### **3.2.2 Committee for safeguarding impartiality (ISO 17021 section 6.2)**

- The structure of the CB must be such that the impartiality of the various certification operations is safeguarded. A committee must be appointed for which the various interested parties must be invited.
- The committee assists with and makes recommendations about developing policy on impartiality and creating confidence in certification activities. The committee can act against any commercial or other considerations that may hinder impartial performance.
- At least once per year, the committee will perform an assessment of the impartiality of the CB's audit, certification and internal decision-making procedures.
- The CB must document the composition, tasks and responsibilities, expertise (authorities), and competence of its members. The committee must have the right to take independent action if the management does not respect its recommendations, for example by informing authorities, accreditation body or stakeholders. The committee shall keep in mind the confidentiality requirements in ISO 17021 paragraph 8.5.

Each CB must have an own commission. The commission is separate from the activities of SCCM.

## 3.3 Personnel within the CB (ISO 17021 chapter 7)

### 3.3.1 Competence of management and personnel (ISO 17021 section 7.1)

- The CB must have a process for ensuring that its personnel have relevant familiarity with the various kinds of environmental management systems and the geographical areas in which it operates.
- The CB shall determine the competence necessary for all relevant technical areas and for each position.
- The CB shall determine the means by which the competence for performing particular functions can be demonstrated.

The CB must have an understanding of the competence required for performing certification audits in the sectors in which it intends to work. This understanding is of importance for:

- determining the scope for which an accreditation is requested;
- performing a contract review, which is the basis for determining the requirements for the audit team, and the number of days necessary for the audit.

Annex 4 contains a system for determining competence. Since the processes for different organizations within an EA/NACE code can differ, an exception can be made to the indication when there is a solid reason for doing so.

The goal of the system is:

- to identify the environmental aspects and their associated environmental effects for the various activities in the sectors applied to;
- to help define the competence the audit team must have to certify in the various sectors (in relation to the activities, environmental aspects and environmental effects in the sectors concerned).

A CB must have a written analysis of the necessary competences at the various levels of the organization for the sectors in which it intends to work.

A CB must have the competence to perform a contract review and must be able to demonstrate that it can:

- define the activities and processes of the organization wanting to be certified;
- define the environmental aspects and environmental effects associated with the processes of the organization to be certified;
- establish the degree of the necessary expertise actually available.

The ISO 17021 standard makes an explicit distinction between the following positions:

- top management;
- audit team leader;
- auditors;
- decision maker(s);
- competence evaluator (for assessing the competence of e.g. auditors).

The personnel charged with the contract review and determining the time schedule are not explicitly named. The CB must determine what competences these personnel must have. Personnel performing these activities must have enough knowledge and experience to define qualification of the audit team and auditor time based on information of the company such as environmental aspects and background information on the EMS.

### 3.3.2 Personnel involved in certification work (ISO 17021 section 7.2 and 7.4)

The NEN-EN-ISO ISO 19011 (guidelines for performing quality and/or environmental management system audits) must be used when determining the competence requirements for personnel involved in certification. The ISO 19011 is also the basis for the requirements below for auditors and lead auditors.

The ISO 19011 standard (chapter 7) distinguishes the following qualities with regard to the competence of auditors:

- personal qualities;
- knowledge and skills;
- education, work experience, auditor training and auditing experience;.
- keeping up to date and improving skills.

Among the requirements based on ISO 17021 are that:

- the CB has in-house personnel with sufficient competence to manage the certification of environmental management systems;
- the CB has sufficient (internal or external) auditors available (including technical experts and audit team leaders) to perform all activities and the amount of audit work;
- the CB has a process laid down for selecting, training and formally authorizing auditors and technical experts employed in certification activities;
- the CB has a demonstrably effective auditing process that includes laid down competence requirements for the auditors.

The CCvD expects that **ISO 14001 auditors** on the basis of education and experience, have an intellectual and professional level at least equivalent to the Dutch 'higher professional education' standard.

An **ISO 14001 auditor** must have knowledge and skills in each of the following areas (for further specification see ISO 19011 chapter 7):

- audit principles, procedures and techniques;
- organizational and business processes, including cultural and social customs;
- legislation and regulations pertaining environment;
- management systems in general, and standards, methods and techniques with regard to environmental management systems in particular;
- Environmental Sciences and -Technology;
- technical aspects and environmental aspects of the activities, including security and monitoring technology, and technologies for avoiding pollution.

The basic knowledge is sufficient for performing an ISO 14001 audit for organizations with only level 2 hazards and risks (see Annex 4 with regard to competence).

- The CCvD expects that ISO 14001 auditors have a professional and intellectual level at least equivalent to the Dutch 'higher professional education' standard, based on education and experience.
- ISO 14001 auditors must have completed a training of at least 100 hours, geared to the relevant standards, laws, requirements, principles, methods and technologies connected with the various hazards and risks relevant for the environmental aspects.
- ISO 14001 auditors (with or without experience as management system auditors) must have at least 2 years' work experience in positions in which they acquired experience relevant for assessing environmental management systems. ISO 14001 auditors who have not yet qualified as auditors of management systems must have a total of at least 5 years of work experience. From these 5 years of work experience may be deducted no more than 1 year, in case a relevant continuing education has been followed (ISO 19011 table 1).
- An ISO 14001 auditor who is not qualified as a management system auditor must have performed at least four ISO 14001 audits under supervision with a total duration of at least twenty work days within a period of 3 years. These audits do not necessarily have to be audits in the context of a certification procedure. An ISO 14001 auditor who already is qualified as a management system auditor must have performed at least three ISO 14001 audits under supervision with a total duration of at least fifteen work days within a period of 2 years. Supervision does not necessarily mean continuous supervision. The audit team leader determines the degree to which the auditor performs elements independently during the audit; the final responsibility remains with the audit team leader.

As regards the **audit team leader**:

- There must be at least one qualified ISO 14001 auditor on the audit team who is also qualified as an ISO 14001 audit team leader.
- In addition to the requirements for an ISO 14001 auditor, every audit team leader must have worked as an audit team leader at least three times under supervision from a qualified audit team leader with at least fifteen days, or demonstrated sufficient knowledge and skills in another manner, such as acquiring experience as an audit team leader performing certifications of other management systems.

As regards the knowledge and experience within the **audit team**, the CCvD expects that:

- All auditors in the ISO 14001 audit team must be qualified as ISO 14001 auditors.
- One or more members of the audit team must have relevant and up-to-date experience with processes occurring in the sector concerned.
- Experts with specific knowledge about processes or specific hazards and/or risks can be added to the audit team. They are not authorized to perform an audit independently.
- The audit team may consist of one person.

The CCvD expects with regards to the technical knowledge of the audit team concerning a specific sector of which the certifying organisation is part of, that at least one or more members of the audit team have recent theoretical knowledge and demonstrable experience with the activities, products or services which are comparable with the certifying organisation. Table 2 in annex 4 helps to define in what case experience of other sectors can be used. A deviation from table 2 in annex 4 needs to be motivated. The CB shall motivate how they take care of enough technical experience of the sector so that an adequate analysis of the environmental aspects can be performed.

- The CB will ensure that auditors are kept current with all certification requirements, audit standards and other relevant requirements. The CB must identify training needs and offer opportunities to take training courses.
- Auditors and technical experts may only be used in areas where they have demonstrated competence.
- The group or person making decisions about certification must be fully familiar with the ISO 14001 standard and the certification requirements and must be demonstrably competent to evaluate audit processes and to assess the conclusions of an audit team.
- The CB must have documented procedures for monitoring and measuring the performances of both individual auditors and other personnel. These procedures include assessing audit reports; periodically observing audits in practice and asking for client feedback.

The CCvD understands 'periodically' to mean a frequency of at least once per three years.

- The CB must maintain a dossier for auditors, management and administrative personnel containing information about such things as relevant qualifications, training, experience, competence and all relevant consulting work.

### **3.3.3 Use of external auditors and outsourcing (ISO 17021 section 7.3 and 7.5)**

- The CB shall have external auditors and technical experts sign a written agreement in which they commit themselves to the CB's policy and procedures. The agreement shall address the aspects of confidentiality and independence from commercial and other interests. The statement shall require external auditors and experts to inform the CB of existing or previous contacts with an organization they have been assigned to audit.
- The CB shall have a process describing the conditions under which work may be outsourced. 'Outsourced' is understood to mean employing another organization to perform parts of the certification activities on behalf of the CB. For each organization employed, the CB must draw up a legally enforceable contract determining the agreements, including confidentiality and any conflict of interest. This contract is not intended for the external auditors and experts under contract.

- The decisions to issue, continue, renew, limit, suspend or withdraw a certificate cannot be outsourced.
- The CB remains responsible for all activities that are outsourced, and must ensure that both the organization to which activities are outsourced and the persons working for the organization meet the requirements of the CB and the requirements in ISO 17021, as well as the requirements for competence, impartiality and confidentiality.
- The CB shall have documented procedures for the qualification and monitoring of all the organizations to which it outsources certification activities. The CB shall ensure that information about the competence of auditors and technical staff is kept up to date.

### 3.4 Information exchange between CB and third parties (ISO 17021 chapter 8)

#### 3.4.1 Publicly accessible information (ISO 17021 section 8.1, 8.2, 8.3 and 8.4)

- The CB shall make information public (passively or actively) about the certification process, the certification activities and geographic locations in which certification activities are being offered.
- The information in a certificate includes the certified organization's name and location of its head office; date of issue and duration; unique identification number; scope of the certificate; name and address of the CB; the standard used as the basis for the certificate and the name of the accreditation body.
- The CB shall make information public about the certificates it has issued, suspended or withdrawn. The CB shall maintain a directory of valid certificates and make it public (if so desired, on request). The overview will contain at least information about the name, standard, scope and geographic location (such as city and country) for every certified client.
- If requested, the CB shall furnish information to demonstrate the correctness of an issued certificate.

The certificate issued by the CB must include the information that the certificate has been issued based on the SCCM certification system. A copy of the new or changed certificate must be furnished to SCCM immediately. SCCM makes the certificates public on the Internet.

The following applies with regard to suspension or withdrawal of a certificate:

- The CB must inform SCCM immediately if it has suspended a certificate. SCCM will indicate the suspension in its database on the Internet site.
- If the CB has withdrawn a certificate, it will inform SCCM as soon as possible but in any case within 1 week. SCCM will remove the certificate from its list of certified organizations.

The information on the certificate must make it clear to the potential users which organization is certified and for which operations. This information must not be misleading. The following points are especially important:

- The name of the organization as it appears on the certificate must correspond with the level of hierarchy at which the management review is carried out. The name of the organization on the certificate may have a lower hierarchical level, but not a higher one.
- The scope contains a concise description of the stated organization's operations that are covered by the certificate. The description may not contain value judgements. Clarifying whether all or some of the organization's operations are covered by the certificate is recommended.
- Branches of the organization at other addresses and/or cities must appear on the certificate in such a way that they are traceable.
- If there is a need to indicate in more detail information about what the ISO 14001 certificate relates to (for example, addresses of other branches, names of products or services) there may be a reference on the certificate to an annex, validated by the CB, on which this information appears.

### 3.4.2 Confidentiality (ISO 17021 section 8.5)

- The CB shall have a policy, take measures and enter into legally enforceable contracts at all levels of the organization to safeguard the confidentiality of the information it has acquired.
- The CB shall inform the client in advance about information it will make public. All other information will be treated as confidential information.
- Unless required by an international standard, information about a particular client or individual may not be given to third parties without written permission from the client or individual concerned. If the CB is legally required to pass confidential information on to third parties, it will inform the client or individual in advance, unless this violates the law.
- Information about the client from sources other than the client (for example, complaining parties, enforcement authorities) shall be treated as confidential information, in accordance with the CB's policy.

### 3.4.3 Information exchange between CB and its clients (ISO 17021 section 8.6)

The CB must provide clients with the following information:

- a detailed description (including legal requirements) of the various steps in the certification process (application, initial audits, surveillance audits, decision-making process, changes of scope, suspension and withdrawal of certificates; complaint procedures and recertification) including the costs of the activities;
- changes in the requirements for certification. The CB shall monitor compliance with the new requirements by all certificate holders.

The CB must arrange with certificate holders that they immediately provide all information that could influence the functioning of their environmental management system or their compliance with the ISO 14001 standard. This includes the following changes:

- in legal, commercial or organizational status or ownership;
- in organization and management (for example, important management positions or technical staff);
- of contact address and locations;
- of scope of production under the certified management system;
- major changes in the management system or processes.

The organization with a certified environmental management system is responsible for continuing to comply with all requirements. If this is no longer the case, the organization itself must report this to the CB.

This is not a question of nonconformities identified in internal audits, for example, and which can be solved quickly, but nonconformities of a structural nature, which (can) have such effects on the environment, that complaints of environment and/of acting of the government are to be expected. See also section 4.5, which discusses nonconformities for which a CB must perform an additional /interim audit.

## 3.5 Management system within the CB (ISO 17021 chapter 10)

The CB must have a management system that meets the ISO 9001 standard or the requirements contained in section 10.3 of ISO 17021. The management system must be focused on implementing the requirements in chapters 5-9 of the ISO 17021 standard, and being able to demonstrate that this has been done.

# 4 Procedures used by the certification body

A CB wanting to be accredited for performing certification must meet the requirements set in the 'NEN-EN-ISO/IEC ISO 17021 Conformity Assessment - requirements for bodies providing audit and certification of management system systems'. The ISO 17021 standard contains requirements for both organizational structure and the CB's methods. The CCvD can provide an interpretation of these requirements, where necessary, and may set additional requirements as well.

Chapter 9 of ISO 17021 contains requirements related to the procedures used during the certification process. The most important requirements from these chapters are summarized in this chapter of the certification system. Any interpretations or additions by the CCvD are in text boxes.

In an assessment by the Council for Accreditation (RvA) the text of the NEN-EN-ISO/IEC ISO 17021, in connection with the boxed texts in this document, is binding.

Certification bodies shall comply with the EA 7/04 'Legal Compliance as a part of Accredited ISO 14001: 2004 certification'. The EA 7/04 contains requirements for the CB for assessing the elements of the ISO 14001 standard regarding compliance with legal and other requirements.

## 4.1 General requirements (ISO 17021 section 9.1)

The certification process consists of an initial audit (which has two phases), surveillance audits in the first and second years and a re-assessment in the third year before the certificate expires. The three-year cycle begins with the decision to certify (or re-certify).

The details of the audit programme and the adjustments to the programme will vary depending on the size of the client's organization, the scope and complexity of the management system, products and processes, as well as on the basis of the demonstrated level of effectiveness of the management system and the results of previous audits. These audits may also be audits done by the certification body for other matters.

### 4.1.1 Audit plan and audit team (ISO 17021 section 9.1.2, 9.1.3, 9.1.6, 9.1.7, 9.1.8 and 9.1.9)

The following apply with regard to the audit plan:

- The CB will ensure that for each audit, an audit plan is drawn up as the basis for the planning and carrying out of the audit activities. This involves all the audits mentioned in 4.2, 4.3, 4.4 and 4.5. The audit plan is based on documented requirements of the CB, drawn up in accordance with ISO 19011.
- The CB will inform the client of the names (and backgrounds, if it so desires) of the members of the audit team. This must be done giving the client sufficient time to respond and the CB sufficient time to change the members of the team, if there is a good argument for doing so.
- The audit plan and the dates agreed for the audit will be communicated to the client in advance.

The CB must submit an audit plan in writing (by post, fax or e-mail) to the organization to be certified at least one week before an audit is held.

The CB has a process for selecting and appointing the audit team, including the audit team leader, which takes into account the competence necessary to achieve the objectives of the audit. This process is based on documented requirements of the CB, drawn up in accordance with ISO 19011.

In selecting the members of the audit team, the CB must use the qualifications based on the competence analysis performed for the client concerned, using the diagram in Annex 4.

The tasks to be given to the audit team shall be defined and made known to the client, and shall require that the audit team:

- examine and verify the structure, policy, processes, procedures, records and related documents of the client's organization that are relevant for the management system;
- determine that these elements meet all requirements relevant for the scope agreed for certification;
- determine that the processes and procedures have been established, implemented and maintained effectively, to provide a basis for confidence in the client's management system; and
- communicate with the client about the activities performed; any inconsistencies found between the client's policy, objectives and targets and the results of the audit.

The CB shall have a documented description of the procedure for performing on-site audits for the client in accordance with the guidelines from ISO 19011. In addition to on-site visits, electronic files may be read from off-site; this may also be considered 'on-site'.

According to IAF MD 5:2009 80% of the time must be used 'on -site'. Modern means of communication make it possible to use methods of investigation in which specific parts of the audit can be done off-site. When more than 20% of the time is used off-site, the CB must be able to motivate which parts are involved and that the audit method in the concerning situation is well-considered (for example because the CB has a good knowledge of the environmental management system and there is a stable situation).

If the CB identifies a nonconformity, the CB must demand that the client analyzes the cause of the nonconformity and describes the correction and corrective action has been or will be taken.

#### **4.1.2 Audit time (ISO 17021 sections 9.1.4 and 9.1.5)**

The CB has a documented procedure for determining how long an audit will take. For each client, the CB shall determine how much time is needed to perform a complete effective audit of the environmental management system. The audit time as determined by the CB and the justification of how it was determined shall be recorded.

The CCvD uses the IAF MD 5 (Duration of QMS and EMS audits) as a reference for making the time schedules. The times indicated in this guidance are not prescriptive. The CB must be able to justify deviations from the reference. The complexity (environmental aspects) of the organization will play a part in determining how much time is spent. The CB must have a method for systematically determining complexity, such as the method described in Annex 4. For determining this complexity the assessment of the environmental aspects as applied for defining the competence of the audit team serves as a frame of reference (see Annex 4 table 1).

The risk category and the number of employees are used to determine the time schedule, with Annex 1 of the IAF MD 5. This document is on the SCCM website. Chapter 8 describes the factors for increase or decrease of audit time.

Combining audits of different management systems can be a reason for reducing the time allocated. For the execution of combined audits and the determination of audit time EA 7/05 (Guidance for combined audits) is applicable. Determine the reduction is based on annex 1. The reduction is based on the extent to which the organisations management system is integrated and the possibility of the audit team to perform a combined audit. The maximum reduction of time is 20%.

If the client's environmental management system involves the same activities at several sites, the CB may use multi-site sampling. The CB must develop a spot-check plan that ensures a proper audit of the management system. The rationale for the plan must be documented for each client.

The term 'multi-site', according to the CCvD, applies to organizations with more than one site where highly

similar activities take place. Sampling is not permitted when auditing organizations with sites where different activities take place. The sampling must be partly selective and partly random. Criteria will be provided for selective sampling. The CCvD would like to point out that the sites with nonconformities are the precisely the ones to select, for example because the environmental burden is greater or internal audits indicate implementation problems, etc.

The number of sites to visit if sampling must be calculated as follows:

- In an initial audit, the number of offices/plants (sites) to visit is the square root of the number of sites (not including the head office). If there are four sites, at least 2 sites must be sampled in the spot check. Numbers are to be rounded up to the nearest whole number.
- In a surveillance audit, the number of sites is calculated as 0.6 times the square root of the number of sites. Numbers are to be rounded up to the nearest whole number.
- In a reassessment, the number of sites is calculated as 0.8 times the square root of the number of sites. Numbers are to be rounded up to the nearest whole number.
- Time allocation is based on the IAF MD 5:2009. Time allocation for multi site audits must fit the requirements of the IAF MD 1:2007 (Certification of multiple sites based on sampling).
- In the event that the hazards and risks of the activities at the sites are in the 'high' category, a larger check than indicated must be considered.

#### 4.1.3 Audit reports (ISO 17021 section 9.1.10)

The CB shall provide a written report of every audit, based on the guidance in ISO 19011. The audit team may indicate opportunities for improvement but shall not suggest particular solutions. The audit report remains the property of the CB.

A CB must account for the results of the certification audit to the organization to be certified and in doing so must formulate opportunities for improvement. This is not considered a recommendation to be paid for separately. The CB is not permitted to make recommendations for altering the environmental management system and/or to make suggestions for concrete solutions based on the results of this report.

According to the CCvD, the report of the audit must make sufficient information available to justify the working methods of the audit for example in the case of any objections/appeals. The CB must maintain archives with information about the audits performed (see ISO 17021 section 9.9).

In summary, the audit team's internal report must contain the following information, according to the CCvD:

- information about the certified organization;
- an account of the investigation (such as approach, subjects investigated, time spent, audit team, etc.);
- the degree of compliance with the requirements in the ISO 14001 standard are met. Nonconformities must be explained;
- summary of the most important findings, both positive and negative, with respect to the implementation and effectiveness of the environmental management system;
- the degree to which the internal audits can be relied upon;
- a summary of the document audit from the preliminary audit;
- the final evaluation by the audit team.

Besides the points above, the report about surveillance audits must pay special attention to the solving of previously identified nonconformities.

In the event of combined systems, the assessment of the environmental management system based on the ISO 14001 standard must be readable on its own in the report, according to the CCvD. The result of the application for a certificate for one management system must not affect the result for any other part.

#### 4.1.4 Decision making (ISO 17021 sections 9.1.14 and 9.1.15)

Before a decision to certify is taken, the CB must establish that:

- the audit team has supplied sufficient information in the light of the requirements set and the scope of the certification;
- the effectiveness of correction and corrective actions has been evaluated and accepted.

The CB must guarantee that the committee or person responsible for the certification decision has not been involved in performing the audit.

#### 4.1.5 Governmental concern

The certification body must inform the organization to be certified well in advance of the importance of giving advance written notice to government bodies responsible for granting and renewing environmental licences that a certification audit will be taking place. SCCM has drawn up a sample letter (see Annex 1). In order to ensure sufficient response time, the letter shall be sent at least three weeks before the preliminary audit will be performed. The function of the letter is to offer the relevant government organization the opportunity to indicate in writing points for attention for the certification audit by stating data and numbers of relevant correspondence. The certification body shall be able to demonstrate that the organization to be certified has been encouraged to inform the authorities concerned in writing previous to the certification audit. The CCvD assumes that this will result in the sending of the letter of announcement, certainly in the case of organizations which intend to use the certificate in their relations with the authorities. Sending a letter of announcement is only necessary in the case of an initial certification audit. If a certificate has been awarded, government authorities can use the complaint procedure. The CCvD will follow events to ascertain the extent to which letters of announcement were actually sent to government organizations regarding initial certification audits.

## 4.2 Procedure with regard to assessment of compliance with legislation and regulations and continual improvement

### 4.2.1 Compliance with legislation and regulations

The EA 7/04 is applicable on the working method of the CB concerning assessment of legal and other regulations. Legal compliance can be understood as the situation when no reactive enforcement actions are made or can be expected by the organisation. (EA 7/04 clause 1.4). Summarised, the CB need (according to the EA 7/04) perform the following activities during the certification audit:

- Review if the policy statement contains a commitment to comply with applicable legal requirements and other requirements (EA 7/04 clause 3.1.1).
- Review if all applicable legal requirements and other requirements are identified, accessible and periodically reviewed (EA 7/04 clause 3.2).
- Review if the organisation has determined how legal requirements apply to the significant environmental aspects and if compliance of those legal requirements have been taken into account in the EMS and the subsequent control measures (EA 7/04 clause 3.3).
- Review if the organization has identified and planned its operations that are associated with commitment to legal compliance. The documented procedures should control situations where their absence could lead to a deviation from legal compliance (EA 7/04 clause 3.5.2).
- Review if immediate and adequate corrective and preventive actions (including informing the environmental regulator) is performed (EA 7/04 clause 3.6).
- Review if procedures to evaluate compliance are implemented and requirements (legal and other) are evaluated periodic (e.g. by sampling and evaluating procedures) (EA 7/04 clause 3.7).

→ The CCvD wants you to realise that organizations must comply with more or less obvious legal requirements. The organisation should have the intention to comply with less obvious legal requirements. The extent to the level of knowledge of the applicable legislation should be weighted by the CB when assessing this part of the ISO 14001.

- Review if there is notification with the environmental regulator in case corrective actions does not lead to short term improvement and if there is agreement on the solutions to realise compliance and recovery of any damage. With a written prove of approval this can be accepted. (EA 7/04 clause 3.8).
- Review if the commitment and the procedures to evaluate legal requirements is part of the organizations internal audits (EA 7/04 clause 3.9).
- Review is the result of the evaluation of legal requirements and changes in legal requirements is part of the management review (EA 7/04 clause 3.10).

There is an important difference between the task of a certification body and the task of enforcement by the authorities:

- The certification body examines whether the environmental management system can comply with legislation and regulations. To judge whether the environmental management system functions effectively the certification body will test compliance with legislation using sampling. The objective of this sampling is to assess the effectiveness of the environmental management system, not to report the actual compliance (or non-compliance). This is the difference between certification bodies and government authorities' tasks.
- If the environmental management system operates properly, the degree of compliance with legislation can be correlated to the results of the system. Compliance must be documented within the environmental management system itself.
- The certification body must have justified confidence that legislative requirements are being complied with, based on the functioning of the environmental management system.
- A justified confidence does not imply that the compliance with legislation can be guaranteed. The assessment is always based on a sample survey and a limited time period.

The level or quality of environmental requirements contained in the permit, e.g. whether maximum permitted emission limits meet the best available control techniques, is not assessed by the certification body. This is solely at the discretion of the licensing authority.

Certification is possible in the event that the organisation has no permit, but the organization cannot be found at fault in this regard. The organization's lack of culpability must be obvious from its correspondence with the authorities.

If there are sufficient grounds to do so, the certification body may consult public sources in order to verify whether the information supplied by the organization is correct. For example, under the Government Information Act the public sources of the competent authority may be used to assess whether:

- the information registered by the organization about the communication with the authorities is complete;
- all sites and installations which are part of the organization to be certified are covered by the current permit;
- there are new developments regarding differences of opinion between the organization and the authorities;
- the organization cannot be reproached for the fact that permits are lacking.

This opportunity may be taken when it contributes to acquiring justifiable confidence in the information. In principle, the certification body makes use of information supplied by the organization, or available within the organization.

If the certification body wishes to consult information in the possession of the competent authority which is not available in public sources then this information will in principle be requested by the organization itself,

unless other arrangements have been made between the certification body and the organization.

The certification body must always decide either to refuse or to withdraw<sup>1</sup> a certificate in one or more the following situations:

- The procedure and responsibilities for applying for permits laid down in the environmental management system, or the way in which the continuation of the application or notification of changes is dealt with, do not function<sup>2</sup>.
- The organization fail to show compliance to applicable legal requirements.
- Procedures for corrective and preventive action are not effective. This is certainly the case if, for example, environmental requirements for significant environmental aspects have been structurally violated and agreements in writing with authorities regarding this matter are not available.
- Procedures for notifying the authorities of violations do not function properly.

#### 4.2.2 Review of continual improvement

The organization shall be investigated as to whether it:

- has an understanding of its important environmental aspects;
- has an understanding of the options available for reducing pollution;
- has a plan in which the application or non-application of the identified options in the future is explained;
- carries out the plans made.

The certification body does not evaluate the quality of environmental requirements contained in permits or the organization's environmental programmes. The certification body solely assesses whether the organization has incorporated the requirements and regulations and other agreed arrangements, e.g. charters and/or codes of practice, in its objectives. For example, if the organization belongs to a heterogeneous branch of industry for which a covenant has been negotiated in connection with the Target Group Environment and Industry Policy (of the Ministry of Environmental Affairs), the organization's environmental policy plans and/or plans to implement environmental policy or environmental measurements contain, in principle, the frame of reference for the objectives for continual improvement.

If the organization is active in a branch of industry for which there is no covenant under the Target Group Environment and Industry Policy, there are no definite criteria for the level of the objectives to be included in the plan. This is also the case for the significant (indirect) environmental aspects which are not included in the covenant.

<sup>1</sup> Before a certificate is withdrawn, the certification body shall allow the organization concerned a period during which it can repair the nonconformity. The duration of this period depends on the nature of the nonconformity. This period can be considered a suspension if the certification body determines that the certificate must not be used and/or that the certified organization must notify its clients of the major nonconformities. If the non-compliances have been repaired within the stated period, the suspension is terminated. If not, the certificate is withdrawn.

<sup>2</sup> This is only the case when the organizations written procedure within the EMS for the application of an environmental permit or the notification of changes does not function. The CB determines if procedures are functioning based on the description of activities of the organization, the environmental effect analysis and an inspection of the location.

One or more of the following situations can be grounds for a refusal to grant or withdraw a certificate (see footnote 2):

- The organization has not gained insight into how to reduce significant environmental effects.
- There is no programme, or the programme is not well founded with respect to content<sup>3</sup>.
- The plans are repeatedly not carried out and no satisfactory reasons are given. This refers to the environmental management programmes which include concrete plans for activities as part of the continual improvement process.

#### 4.2.3 Procedures for dealing with incomplete or incorrect environmental information

The CCvD considers it an undesirable situation if an organization creates an incorrect image of the environmental aspects of its products, activities and/or services by not providing complete information. Not fully informing the public damages the value of the ISO 14001 certificate. If a CB determines that, whether deliberately or not, an organization is creating a better image of itself with respect to the environment than is the case, the CCvD expects that:

- the CB shall determine whether the incomplete providing of information conflicts with the organization's formulated environmental policy. If it does so, this constitutes a nonconformity.
- if the organization's own environmental policy does not constitute a nonconformity, the CB must bring incomplete providing of information to the attention of the organization's top management.
- if during a subsequent audit, the CB finds that the organization has not made improvements, it can conclude that the organization has deliberately, and with the knowledge of its top management, presented a better picture than is the case. The CB must then consider whether it wishes its name connected to an ISO 14001 certificate for this organization.

#### 4.2.4 Procedures for significant environmental violations and dangerous situations

For the Netherlands, article 1.1a of the Environmental Management Act is relevant, as it documents the determination of liability for care. The criterion is that that which can reasonably be expected is done.

It may be expected that a CB/ISO 14001 auditor:

- reports violations or dangerous situations to management;
- will suspend or withdraw certification if the functioning of the environmental management system does not result in the resolution or prevention of violations and/or dangerous situations.

It may be expected that this procedure is considered reasonable.

If, for example, there is evidence of immediate danger to individuals because of the violation or dangerous situation, then the procedure above will not be adequate. An auditor could be prosecuted for a punishable offence if people are put in danger as a result of the auditor's failure to take action.

In the context of liability of the CB, it is in the first place important that it can be demonstrated that the CB has done what reasonably can be expected of it to prevent any potential danger. The degree to which the company must report the /violation or dangerous situation to government authorities must be decided on a case-by-case basis.

<sup>3</sup> The review of this part is subjective, considerations are:

- The improvement of environmental performance can be performed best over a number of years.
- When an organization in the recent past realised significant improvement in environmental performance, the CB should weight this in their judgement.
- If an organization has hardly any actions planned or performed to improve the environmental performance, while according to best available technologies improvement is possible which have been implemented by a number of competitors, there probably is a bad-founded plan.
- The exchange of experiences between CB will be stimulated, which is important to come to a comparable review.

## 4.3 Initial certification audit (ISO 17021 section 9.2)

The initial certification audit is performed in two phases: stage 1 audit (preliminary audit) and stage 2 audit (certification audit). An application from the client must be processed before the audit process can be started.

### 4.3.1 Application process and review (ISO 17021 section 9.2.1 and 9.2.2)

The CB must require the following information from the applicant:

- the desired scope of the certificate;
- the most important characteristics of the organization: name, address(es), significant aspects of process and operations and legal obligations;
- general information relevant to the field about the organization's activities, personnel, technical resources, functions, and any relation to a larger corporation to which it may belong;
- the use of consultants in relation to the management system.

Before the audit process can begin, the CB must review the application to ensure that:

- the information available about the client and its environmental management system are sufficient to conduct an audit;
- the CB has the competence and the ability to perform the certification activity;
- the scope of certification sought, the client's sites, the time required for performing the audits and other matters which can have an influence on certification activities (language, safety conditions, threats to impartiality) have been taken into account.

Based on the review of the application, the CB must determine the competences that must be included in the audit team and decision makers. The audit team must be composed of members (and technical experts if necessary) who between them have the necessary competences.

For a number of special situations, the CCvD has further specified the procedures:

#### **The certification of an activity within a large organization with multiple activities**

If within an organization there is presently a situation in which more than one division, business unit, subsidiary, etc. carry out activities, then a separate activity can be certified if it:

- has its own management;
- has its own production facilities separately responsible for the observance of environmental permits, or sections thereof.

#### **Certification of a large site**

The points of departure pertaining to the certification of a large site with various plants can be summarized as follows:

- Random sampling of plants within the site is not allowed.
- Each plant shall be checked to verify that the environmental management system is operational and if the internal audits at this plant have been carried out in such a manner that confidence in the adequate functioning of the environmental management system is justified.

However, within the framework of the certification audit it is, in such situations, possible to vary the intensity and the distribution of the spot-checks by plant. The extent to which this is possible shall be decided by the certification body. The following conditions can be formulated:

- An extensive preliminary audit is necessary to determine if and to what extent the intensity of spot-checks can be varied, e.g. whether or not a similar system is used for the environmental

management system, whether or not use is made of the same audit team on the site; or the way in which contacts with the authorities are co-ordinated.

- During the preliminary audit the environmental impacts and the environmental risks and the quality of the internal audits shall be reviewed by plant. If the method based on differences in the intensity of spot-checks is chosen, the grounds for this choice must be demonstrated.
- If such a research design is proposed in the tendering phase, it is important that conditions are stipulated to the organization regarding the quality of the implementation of the environmental management system and the internal audits. The results of the preliminary audit could be a resolute condition for further investigation.

#### **Site of an organization with a distinct matrix structure**

If, for example, it is not the site to be certified but a staff organization which is responsible for matters such as purchasing, design, waste removal, energy and water facilities, there are two possible courses of action:

- The organization having total responsibility is certified. The activities/sites covered by the certificate are stated on the certificate.
- The staff organizations are considered as the contractors. In that case the organization shall have procedures ensuring that these contractors apply the agreed-upon criteria.

#### **4.3.2 stage 1 (preliminary) audit (ISO 17021 section 9.2.3.1)**

The preliminary audit (stage 1 audit) shall be performed:

- to audit the client's management system documentation;
- to evaluate the location and location-specific conditions and, through discussions with personnel, to determine whether the organization is ready for stage 2;
- to determine whether the requirements of the standard have been understood by the client and that the standard has been implemented, particularly with regard to identification of the significant environmental aspects, processes, objectives and operation of the management system;
- to collect the necessary information with regard to the scope of the management system, processes and site(s) of the client and related legislation and regulations and compliance with them (for example, environmental or legal aspects of the client's activities, potential risks, etc.);
- to assess whether the audit time allowed and the composition of the audit team are appropriate, and determine the details for stage 2 with the client;
- to build a foundation for planning stage 2 of the audit by gaining a sufficient understanding of the client's management system and the activities at the site in relation to potential significant aspects;
- to evaluate whether the internal audits and the management system assessment are being planned and performed, and that the degree of implementation of the management system indicates that the client is ready for certification.

Audit findings from stage 1, including areas in which a nonconformity may be found in stage 2, shall be documented and communicated to the client. The findings in stage 1 can be grounds for the CB to modify its agreements for stage 2.

According to the CCvD, the CB must determine whether the area of application chosen by the organization corresponds with the factual situation.

It is recommended that at least one part of the stage 1 audit be performed on the premises of the client.

The initial audit consists of a preliminary audit and the certification audit performed on the premises of the organization, unless an alternative can be defended. This can be done in some cases when certifying very small organizations.

One element of the preliminary audit is a document audit (see ISO 19011 sec. 6.3). The place where the preliminary audit is to be performed can be determined in consultation with the organization. Annex 3 has a list of documents important for the preliminary audit.

According to the CCvD, in exceptional cases an alternative setup may be considered. In certain cases (for example, very small organizations) it may not be necessary to perform the on-site visit in stage 1 (preliminary audit). The various elements of the preliminary audit must still be performed under any alternative setup of the preliminary audit.

If the total certification process will take two to three person-days, the time for an on-site audit is out of proportion with the total time required, and an alternative plan may be considered.

The preliminary audit must determine whether the environmental management system has been implemented long enough to ascertain that it operates properly. The internal audits are one way to measure this. The organization must demonstrate that it has procedures for performing internal audits and that they work properly, i.e. that it is clear how internal audits are implemented (for example in planning, programme and composing the audit team). In any case an internal audit must have been performed for all important environmental aspects and organizational elements for which the implementation of all the elements in the standards was assessed. It must be visible from the results of the internal audits that a process of improvement has been started and that the results are used in the management review.

The preliminary audit may be combined with audits of other management systems. If parts of the preliminary audit are combined, it must not jeopardize the quality and depth of the audit. In a combined audit, the report shall clearly indicate all the aspects relevant to the environmental management system.

#### **4.3.3 stage 2 (initial certification audit) (ISO 17021 section 9.2.3.2)**

The goal of the stage 2 audit is to evaluate the implementation of the client's management system, including its effectiveness. The stage 2 audit is performed at the site of the client. The stage 2 audit includes at least the following:

- information and evidence related to conformity to all requirements in the applicable management system standard or another normative document;
- performance monitoring, measuring, assessment and reporting against key objectives and targets (consistent with the expectations in the applicable management system standard or other normative document);
- the client's management system and performance with regard to legal compliance;
- operational control of the client's processes;
- internal audit and management review;
- management responsibility for the client's policies;
- links between the standard's requirements, policy, performance objectives and targets (consistent with the requirements in the management system standard or other normative document), applicable legislation and regulations, responsibilities, competence of personnel, operations, procedures, data about performance and internal audit findings and conclusions.

Obligations to report are usually incorporated in legislation and regulations. More and more, environmental information is being requested in aggregate form, for example in a CEP table or in the framework of the legally required environmental annual report. The certification audit shall focus on the monitoring and measuring procedures necessary to trace compliance with the environmental objectives and targets (Art.4.5.1 ISO 14001). This does not mean that figures must be evaluated separately.

It does mean that:

- during the certification audit random checks will be performed for a number of important emissions to determine how and under what circumstances the measuring and registrations are performed;
- evaluation will be made of how the measuring and registration data are processed, if appropriate, adapted into environmental information;
- evaluation will be made of how reports made in the framework of agreements with the authorities are created, for example, if the systems allow for the report to be reproducible and the environmental information can be compared to previous and future periods. Thus the system for processing information is primarily being evaluated and not the evaluation of individual numbers.

An ISO 14001 certificate means that various elements have been evaluated which are important for generating reliable environmental information and in this sense lend a positive value to the information generated using the environmental management system. An ISO 14001 certificate is however not a value judgement about the reliability of individual measurements since these have only been evaluated on a random basis. If a certified organization wishing to have a statement about the quality of the environmental information provided, they can use the EMAS system.

The CCvD expects that apart from the points mentioned in the ISO 17021 the certification audit also will include:

- An interview with the management responsible for the environmental policy.
- A review of the comprehensiveness and reliability of the measurement and recording system.
- An inspection of the site, including an investigation of the implementation of the environmental management system on the work floor (among other things by conducting interviews).
- Evaluation, done randomly, of requirements in legislation and regulations within the elements of the environmental management system which are being evaluated.

#### **4.3.4 Initial certification audit conclusions and granting of certificate (ISO 17021 section 9.2.4 and 9.2.5)**

The audit team shall analyze all information and evidence gathered during the stage 1 and 2 audits, to assess the audit findings and establish conclusions of the audit.

In making a decision on certification the audit team must provide the CB with at least the following information:

- the audit reports;
- comments on nonconformities and, where applicable, the correction and corrective actions taken by the client;
- confirmation of the information provided by the client in the application;
- a recommendation about whether or not to grant the certificate, together with any conditions and observations.

The CB makes the certification decision on the basis of an evaluation of the audit findings and conclusions and all other relevant information (such as public information and the client's response to the audit report).

## 4.4 Surveillance activities (ISO 17021 section 9.3)

### 4.4.1 General (ISO 17021 section 9.3.1)

The CB shall develop its surveillance activities so that all representative activities and functions within the scope of the management system are assessed on a regular basis. Changes to the client and its management system will be taken into account.

Surveillance activities in any case consist of on-site audits in which the client's management system is assessed as to compliance with specific requirements from the ISO 14001 standard.

Other surveillance activities can be:

- auditing by the CB of the certified client for aspects of certification;
- assessment of the client's communications regarding its activities (for example, promotional materials, website);
- requesting the client for documents and records (paper or electronic); and
- all other means of monitoring the client's performance.

### 4.4.2 Surveillance audit (ISO 17021 section 9.3.2)

Surveillance audits are performed on the site of the client, but are not necessarily full system audits and shall be planned along with other surveillance activities so that the CB maintains confidence that the certified system remains continually in compliance with the requirements. The programme for the surveillance audits will include at least the following subjects:

- the internal audit and management review;
- check of activities related to nonconformities from the previous audit;
- complaint handling;
- effectiveness of the management system in relation to the client's objectives;
- progress of the activities planned focused on continual improvement;
- continuing operational control;
- assessment of changes;
- use of identifying marks or other references to the certificate.

Surveillance audits are performed at least once a year. The date of the first surveillance audit after initial certification shall not be performed later than 12 months from the last day of the stage 2 audit.

The CCvD expects the following points to be given attention in a surveillance audit:

- the consequences of changes to the area of application of the environmental management system;
- an interview with the person(s) responsible for the site's management system;
- the functioning of procedures related to the communications with interested third parties;
- the functioning of procedures for periodically evaluating and assessing compliance with legislation and regulations (including correspondence with government authorities).

Surveillance audits can be combined with audits of other management systems. However, this must not jeopardize the quality and depth of the audit. In a combined audit, the report must clearly indicate all the aspects relevant to the environmental management system.

#### **4.4.3 Maintaining certification (ISO 17021 section 9.3.3)**

The CB shall maintain certification if the client has proved continual compliance with the requirements in the standard. The decision can be based on a positive conclusion by the audit team leader, without an additional independent decision-making procedure, provided that:

- the CB has a system in which the audit team leader shall report to the CB about the necessity to begin an independent decision-making procedure for every nonconformity or other situation that could lead to suspension or withdrawal of the certificate;
- competent personnel of the CB monitor the surveillance activities, including monitoring of the auditors' reporting, to confirm that the certification activity is operating effectively.

### **4.5 Recertification (ISO 17021 section 9.4)**

#### **4.5.1 Recertification audit planning (ISO 17021 section 9.4.1)**

The purpose of the recertification audit is to confirm that the requirements of the standard are continually being met, the management system is effective and is applicable to the scope of certification.

The recertification audit assesses the performance of the management system during the entire period of certification, and includes the review of the reports of previous surveillance audits.

In situations where significant changes have been made in the management system, the client or the context in which the management system is operating (for example, changes in legislation), a stage 1 audit (preliminary audit) may be necessary for recertification audit activities.

In the case of multiple sites or certification of a management system for multiple standards by the same CB, care will be taken in planning the audit for an adequate coverage of audits over the sites, to provide confidence in certification.

#### **4.5.2 Recertification audit (ISO 17021 section 9.4.2)**

The recertification audit includes an on-site audit addressing at least the following:

- The effectiveness of the management system as a whole, in the light of internal and external changes and the continued relevance and applicability within the scope of the certificate.
- Demonstrated commitment to maintaining and improving the effectiveness of the management system in order to enhance the performance of the whole.
- The contribution of the certified management system to the achievement of the organization's policy and objectives.

If nonconformities or a lack of evidence for conformity are identified during a recertification audit, the CB shall set a time limit for modification or taking corrective measures. These measures must have been implemented before the certificate expires.

#### **4.5.3 Information for renewing the certificate (ISO 17021 section 9.4.3)**

The CB shall base decisions about renewing the certificate on the results of the recertification audit, as well as on the results of the review of the system during the certification period and on complaints from users of the certificate.

## 4.6 Special audits (ISO 17021 section 9.5)

The following interim audits can be distinguished:

- Audits resulting from an application for expansion of the scope by an organization with an existing certificate. Using the application as a basis, the CB must determine what audit activities are necessary. These activities can be combined with a surveillance audit.
- Short-notice audits can be planned in connection with the handling of complaints, investigating changes and as the result of suspensions. The conditions for these audits will be explained to the client beforehand.

A CB must perform an additional interim audit extra if:

- in the meantime, the CB has been informed of a renewal decision taken by the competent authority (formulated in an official or administrative letter) in which the authorities have identified exceedances or violations of important environmental requirements.
- there are other signals which give the CB reason to doubt the proper functioning of the environmental management system.

An interim audit does not always have to be performed at the site of the certified organization. The CB can sometimes make a judgement by requesting the relevant information.

## 4.7 Suspension, withdrawal or reducing the scope of certification (ISO 17021 section 9.6)

The CB must have a policy and documented procedures for suspending, withdrawing or reducing the scope of certification, in which the subsequent actions by the CB will be elaborated.

The CB must suspend a certificate in cases when, for example:

- the client's management system persistently or essentially does not meet the requirements, including the requirements for effectiveness of the management system;
- the client does not allow conducting of surveillance audits and re-audits at the required points;
- the client voluntarily requests a suspension.

In a suspension, the certificate for the client's management system is temporarily invalid. The CB must have enforceable agreements with the client that the client will not use the certificate for promotional purposes during the period of suspension and after withdrawal. The CB will make an overview of suspended certificates accessible to the public.

The CB must fix the period of time in which the cause of the suspension must be remedied. In most cases this period will not be longer than six months. The consequences if the cause is not remedied must be withdrawal.

The CB must inform every party requesting information about the status of a certificate, and/or if there has been a suspension, withdrawal or reduction of the scope.

According to the CCvD the internal audit system must have been implemented in such a way that the degree of implementation of the environmental management system can be assessed based on the internal audit reports. The results of the internal audits must also be available for the management review. Essential aspects of the environmental management system relate to compliance with legislation and regulations and the continual improvement of environmental performance. The CCvD has worked out in more detail the way in which these aspects must be dealt with in the assessment.

## 4.8 Appeals (ISO 17021 section 9.7)

The CB shall have a documented process for receiving, evaluating and making decisions about objections. The description of this process shall be made accessible to the public.

The following apply with regard to the process for handling objections:

- The persons involved with handling objections must not have been involved in the audit or the decision making.
- Submitting an appeal shall not have negative consequences for the party as to its further handling.
- The CB shall acknowledge receipt of the appeal and keep the objecting party informed of the progress and outcome.
- The decision about the appeal must be taken or approved by a person or group not involved with the handling.

## 4.9 Records of applicants and certificate holders (ISO 17021 section 9.9)

The CB shall maintain records about the audits and other certification activities of all its certified clients and clients for whom certificates have been suspended or withdrawn. The records of certified clients must consist of at least:

- application by the client and reports of the initial, surveillance and recertification audits;
- certification agreement;
- justification of the methods used for sampling;
- justification for determining time schedules;
- verification of correction and corrective actions;
- information about complaints and appeals and subsequent correction/corrective actions;
- committee deliberations and decisions, insofar as applicable;
- documentation of the certification decisions;
- certification documents including the scope of certification;
- related documents necessary to support confidence in the certificate such as the competence of auditors and technical experts.

The CB must keep the dossiers in such a way that confidentiality is maintained. The dossiers will be kept for the duration of the current audit cycle plus one complete audit cycle.

# Annex 1

## Letter of notification to government authorities announcing certification audit

from: company wishing to obtain ISO 14001 certificate, which is either required to apply for a licence, or falls under the scope of the (Dutch) Environmental Management Act (Wm) or Pollution of Surface Waters Act (Wvo)

to: the competent authority for the Wm (often a province or local authority) or Wvo (often Rijkswaterstaat – Directorate General for Public Works and Water Management or district water board)

→ to be sent 3 weeks before audit commencement date

re: functioning of environmental management system with regard to certification according to ISO 14001

We hereby issue notice of the fact that very shortly the certification body <name> will assess whether our environmental management system complies with the requirements in the ISO 14001 standard. Communication with interested outside parties is a requirement of this standard. We thus wish to offer our competent authorities the opportunity to indicate points for improvement, particularly with regard to the guarantee of compliance with legislation and regulations by means of our environmental management system.

We request that you fill in and return the enclosed questionnaire. Your response will be used to improve our environmental management system. It will also be given to the certification body (of course, you may send a copy directly to the CB if you wish).

The CB will incorporate any comments in its audit. The CB will then come to an impartial assessment based on the ISO 14001 standard and SCCM certification system

This certification body has received accreditation from the Dutch Council for Accreditation for the purpose of these duties and works with the certification system of SCCM (Stichting Coördinatie Certificatie Milieu- en Arbomanagementsystemen). The various authorities come together in SCCM and have taken the initiative to improve communication around the functioning of the environmental management system. Even if there are no comments, your response would be greatly appreciated.

If you have any further queries, please contact the undersigned. Details on the ISO 14001 certification system, additional background information relating to the certification process, and the significance of certification are also available from SCCM ([www.sccm.nl](http://www.sccm.nl) or tel: +31 70 3623981). If you have comments or questions at a later date about the course of our certification, you may contact SCCM, as well as ourselves or the CB.

We would request you send in the questionnaire within three weeks, so that it arrives on time for our certification audit. If we have not received a reply from you we will assume that you do not have any comments relating to the functioning of our environmental management system.

Best regards,

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Questionnaire with letter of notification to government authorities of certification audit (please return by fax or post; if you wish, with a copy to the certification body)

A certification audit will be conducted at <company name, address, contact person, tel/fax/e-mail > by <name of CB, address, contact person, tel/fax/e-mail>

Please indicate any comments/points for improvement with regard to the company named above.

We currently have no information that gives cause for comment

We have comments / points for improvement:  
(please state dates and reference numbers of relevant correspondence with your organization about this point(s))

→ comments regarding compliance with the environmental licence and/or legislation and regulations

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→ comments regarding guarantee of compliance by means of the environmental management system.

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Name of government authority: \_\_\_\_\_

Name of person filling out questionnaire: \_\_\_\_\_

Date: \_\_\_\_\_

# Annex 2

## Explanation of continual improvement and company environmental plan

A Company Environmental Plan (CEP) can be seen as the basis for the environmental management programme. The instrument, CEP, can be described as follows:

- 1 An integrated plan in which the contribution of the organization to the realization of the environmental policy is succinctly described.
- 2 It contains an overview of the present pollution and of the intended reduction in pollution and of the environmental measures for, for example, the coming 4 years and a view through to, for example, the 4 years after that. It forms, therefore, the basis for the further elaboration of an environmental management programme according to concrete environmental measures which must be taken within the different operating units. Because it is a strategic plan for the long term, additional ways for further reducing the environmental pollution can also be considered on a strategic level.
- 3 There is a yearly report on the operation of the CEP, and after 4 years a new CEP is drawn up. This enables the continual critical consideration of increasingly cleaner technologies in order to minimize the pollution as far as possible and also, by means of the yearly reports, to monitor the operation of the CEP.
- 4 Consultation regarding the plan with the authorities can raise the acceptance of the environmental policy. For organizations which are involved in a covenant within the framework of the Target Group Policy on Environment and Industry, such consultation is a part of the covenant.

Explanation:

In the covenants that have been made within the framework of the Target Group Policy on Environment and Industry the content of the CEP has been elaborated as follows:

The CEP preferably covers four consecutive years and contains at least the following elements:

- 1 A description of the zero situation with regard to the environmental situation at the time that the plan was brought out.
- 2 An overview of the intended reductions of pollution by the organization in order to guarantee the continual improvement of the environmental performance.
- 3 An overview of the measures which have been taken and are to be taken and facilities involved in order to achieve the intended reductions.
- 4 A description of relevant investigations to be carried out by the organization into the possibilities of reductions of pollution by the organization and the delayed measures to be taken on the basis of this investigation.
- 5 A list of possible bottlenecks, which hinder the organization from realizing specific measures. These bottlenecks can be in the field of the financing of measures, the regression of the competitive position, the total yield of the invested capital, the continuity of the company on the basis of profitability and the technological expertise; the organization can require confidentiality with regard to these matters.
- 6 The expected announcements or undertakings by the authorities involved, with a view to the time schedule of the operation of the CEP, if any.

The CEP also contains the necessary explanations and foundations with regard to that given under the points 1 to 6, as well as an overview of investigations into alternatives and the motivation for the suggested selection of reduction measures from these. The cost-effectiveness of the intended reductions is also gone into in detail here. Deviation by the organization from the above is possible, under specific circumstances, if the organization and the authorities involved have reached agreement on this.

# Annex 3

## Documents for the preliminary audit

It is expected that the certifying organization have the following documents available for the preliminary audit:

- The environmental management manual with the current procedures. An index showing which parts of the documentation refer to specific requirements of the ISO 14001 standard is appreciated.
- A description of the company's processes on the site, and an analysis of the environmental effects for its production process, waste, and products.
- The evaluation of the environmental aspects and their respective environmental effects.
- A plan in which the concept of continual improvement is made tangible.
- A survey of the relevant legislative and regulatory requirements, and other agreements with the authorities.
- The most important regulations in the licence.
- A record of the emissions, on the basis of which an assessment can be made of the extent to which the regulations in the licence are being complied with.
- A survey of the non-compliance with regard to the legislative and regulatory requirements.
- A summary of the correspondence with the competent authorities.
- The reports of the internal audits.
- The reports of the management review.

# Annex 4

## System for competency analysis for determining of scope of ISO 14001 accreditation in the Netherlands

### Background

In 2001 the Dutch Council for Accreditation (RvA) drew up a system for performing a competency analysis. (Accredited scopes for environmental management system certification, version January 2001). This document explains the system, adapted to the Dutch situation, in more detail.

This makes the system more manageable for the certification bodies (CB's):

- The weight of the environmental aspects has been filled in by sector. Given that this is in theory equal for all CB's it is better set by the CCvD.
- In the expertise sector a distinction has been made between product-related and process-related expertise. This distinction means that an auditor with knowledge of processes in a given sector may be employed in sectors with similar processes.

Companies that can be considered an 'average worst case' were used as the basis in determining the weight of the various environmental aspects in a sector. Exceptional situations (in both negative and positive senses) were not taken into consideration in determining weight. For the 'average worst case' companies the various environmental aspects were classified as low, average or high (compared to companies in other sectors). This assessment can differ from country to country. For example, the fishing sector in Norway has many aquaculture companies and thus has different environmental aspects from the fishing sector in the Netherlands, which is dominated by open-sea fishing.

### Objective

The competency analysis system has a dual purpose:

- Supporting the CB's application to the RvA to add a scope to its ISO 14001 accreditation. Competency analysis is a system with which a CB can demonstrate that it has auditors who are sufficiently competent to perform certification work in a given sector.
- It will form a frame of reference for performing a contract evaluation and assembling an audit team appropriate for individual certification assignments. The CB can use the system to determine what competences are required when assembling the audit team. Since the system was worked out using companies that can be considered as 'average worst case', the frame of reference can be deviated from in both the positive and negative sense.

A CB is free to use another system that will give a similar result.

A CB accredited for ISO 14001 certification in a given sector can be expected to be capable of assembling an audit team meeting the requirements. Assignment of a given scope does not automatically mean that a CB is qualified to perform an audit for every organization in that sector. The accreditation must be seen as a rough grade of qualification; the contract evaluation will be used to determine whether the CB can assemble a competent audit team for each particular case.

A CB can also apply for accreditation for a part of a sector. The CB must then determine the rating of the environmental aspects for this part of the sector by itself, and reach agreement about it with the RvA.

### *How the system works*

A CB wishing to be accredited for a given sector (EA or NACE code) must demonstrate that it has auditors with sufficient competence in the following areas:

- relevant legislation and regulations for that sector;
- relevant environmental aspects for the sector;
- product- and process-related sector experience.

### *Legislation and regulations*

- It is assumed that every qualified environmental auditor is familiar with the system of environmental legislation, and license granting and renewal procedures, in the Netherlands.
- If a CB wishes to be accredited for a given sector, it must demonstrate that it can assemble an audit team having knowledge of the legislation and regulations of importance to that sector. This can be done with:
  - The experience with legislation and regulations relevant to companies in the sector concerned on the CV's of one or more auditors (indication\*: 0.5-1 year work experience, depending on the type of work).
  - A document in which the CB indicates what legislation and regulations are relevant to the sector concerned, what the points for attention are in evaluating the compliance with this legislation and regulations and how the substance of legislation and regulations can be inspected. The document must also contain a plan of action for the method used by the audit team to familiarize itself with the relevant legislation and regulations beforehand. The time necessary for this familiarization is separate from the time requirements in the EA guidelines.

### *Environmental aspects*

- Table 1 shows the rating of eight different environmental aspects for each sector as L (low), M (medium) or H (high).
- The term “resource use” includes other raw materials in addition to energy.
- It is assumed that every qualified environmental auditor is familiar with the various environmental aspects at level L (low).
- If environmental aspects for the sector concerned are rated M (medium) or H (high) the CB must have auditors with knowledge or experience specific to that environmental aspect, i.e. having experience with the issue concerned, independent of the sector. In the case of level M, there must be one or more auditors who can acceptably demonstrate that they have further studied the environmental aspect concerned and its related legislation and regulations, whether by training (or additional courses), study (including self-paced study) and/or work experience. This additional study must be at the level of Dutch “HBO” (higher professional education – indication: equivalent to 20 man-days experience). If the level is H, it must be demonstrated satisfactorily that one or more environmental auditors have such up-to-date competence that they thoroughly understand how the pollution originates and how the most important techniques aimed at reducing this pollution work. An auditor at H-level must be able to discuss all major parameters for the functioning of applied technologies with an expert from the company from an environmental perspective (indication\*: work experience from 0.5 - 1 year depending on the type of work regarding the environmental aspect concerned).
- If a CB does not wish to be accredited for an entire sector but only a part, the CB must determine the rating of its environmental aspects and reach agreement about them with the RvA.

## Sector experience

A distinction has been made between:

- product-related knowledge and
- process-related knowledge.

### *Product-related knowledge*

- This term refers to the knowledge of environmental aspects associated with the design and/or composition of products or services in the sector concerned, the nature and origin of raw materials used and the environmental aspects in the use and disposal phases. For example, a team performing an audit of a timber-processing company must be familiar with the origins of timber and the possibility of using sustainably produced wood.
- In table 1, an A in the appropriate column indicates if additional requirements are set for the audit team for that sector beyond the basic requirements (indicated by a B).
- It is assumed that every qualified environmental auditor has product-related knowledge at level B.
- If the product-related aspects for the sector concerned have an A (additional) status the CB must have auditors with knowledge specific to the potential pollution associated with products of companies in that sector, and knowledge of methods to reduce this pollution. Of importance will be the environmental aspects of the product in later phases in the chain and/or the environmental aspects in the use and disposal phases. The auditors must also be familiar with relevant legislation and regulations related to (for example) the product, transport and packaging. In the case of level A, the CB must have one or more auditors who can acceptably demonstrate their knowledge of environmental aspects associated with the product, either by training, follow-up courses, study (including self-paced) and/or work experience (indication: equivalent to 20 days' work experience).
- A CB wishing accreditation for a given sector must have demonstrated that it can assemble an audit team having sufficient product-related knowledge relevant to that sector. This can be through:
  - The experience of one or more auditors as indicated in the previous point.
  - A document proving that the CB is familiar with the relevant product-related issues and has a plan of approach for the method the audit team uses to familiarize itself with these issues. The time necessary for this study is separate from the time requirements according to the EA guidelines.

### *Process-related knowledge and experience*

- A CB wishing accreditation for a given sector must demonstrate that it can assemble an audit team having sufficient process-related knowledge and experience relevant for that sector. This can be demonstrated by:
  - The experience of one or more auditors in the sector concerned (indication: more than 50-100 man-days of work experience, depending on the type of work).
  - Experience of one or more auditors in another sector, in which that experience can be used as a basis for the process-related knowledge in the sector for which the CB wishes accreditation, as indicated in table 2. The principle is that auditors can qualify more easily due to the similarities in processes by, for example, a study of the literature; briefing by an expert; or being present at an audit. For example, a CB wishes accreditation for the sector EA 10 (Manufacture of cokes and refined petroleum products) but has no auditors with experience in this sector. If the CB does have auditors with process-related experience in the sector EA 12,13 their experience can be used as a basis (column 4 in the row EA 12,13 shows that this qualification is also valid for sector EA 10). However, the CB must demonstrate how the auditors acquired any required additional knowledge of process-related aspects in that sector.

- Table 2 indicates for each sector the extent to which the process-related experience for that sector can also be used for other sectors. Example: if an auditor has sufficient process-related experience in sector EA 12,13 (Chemicals etc.) it can be assumed that with a minimum of effort, this auditor will have sufficient process-related knowledge and experience for performing audits in sectors EA 3, 4, 5, 6, 7, 10, 14, 15, 19 (DL 32.1), 25, 27 and 39 (Ogo). If the CB wishes accreditation in one of the sectors with 'indirect qualification' the CB must demonstrate how auditors acquired any additional process-related knowledge. This can be based on a study of the literature, briefing, etc..
- The intention is not that multiple links are made between sectors, for example, that someone qualified for EA 12 and thereby for EA 7 is in turn qualified for EA 9 as well.
- Table 2 shows that for the following sectors there must always be an auditor in the audit team with demonstrable process-related knowledge and experience in that sector:
  - EA 1                    Agriculture
  - EA 1                    Fishing
  - EA 2                    Mining and quarrying
  - EA 11                   Nuclear fuel
  - EA 12,13                Chemicals, chemical products and fibres, pharmaceuticals
  - EA 17                    Basic metals
  - EA 24                    Recycling
  - EA 26                    Gas supply
  - EA 28                    Construction
  - EA 29                    Sale, maintenance and repair of motor vehicles etc.
  - EA 32 (J)                Financial intermediation
  - EA 36 (L)                Public administration
  - EA 38 (N85.11)        Hospitals
- From table 2, the following clusters can be derived where (with a few exceptions) the sector experience can be used as a basis for another sector within that cluster:
  - Metal/electronics related sectors (EA 17 through EA 22);
  - Services (EA 30 through 39).

- Work experience

An indication is given for the level of qualification, based on work experience. The CCvD's intention is to give guidance on the amount/scope of the experience without making it an absolute requirement. Reference is made to full-time relevant work experience, for example of an environmental coordinator in the relevant sector. If experience has been gained in a more intensive way, for example as a maintenance inspector for the government or as a consultant, the highest number of days need not be required.

ANNEX 4, TABLE 1: Generic Competency Analysis for the Dutch situation

AUDITOR QUALIFICATIONS														
EA code	NACE code	Description	Environmental aspects, including techniques for mitigation and control										Sector experience	
			Legal req.	air	water	soil	waste	resource use	hazardous materials	eco systems	nuisance	safety	product related knowledge	process related knowledge
1	A	Agriculture		M	M	L	L	L	M	L	L	L	B	
1	B	Fishing		L	L	M	L	L	H	L	L	L	B	
2	C	Mining and quarrying (incl. oil and gas exploration)		L	M	M	M	M	H	M	H	H	B	
3	DA	Food Products, beverages and tobacco		L	M	L	L	M	L	L	M	L	A	
4	DB	Textiles and textile products / washing and (dry) cleaning		M	M	L	L	L	L	L	M	M	A	
5	DC	Leather and leather products / repair of articles of leather		M	H	L	M	L	L	L	M	L	A	
6	DD	Wood and wood products		M	L	L	M	L	L	L	M	L	A	
7	DE 21.1	Pulp and paper		M	H	L	M	M	L	H	M	L	A	
7	DE 21.2	Paper products		L	L	L	L	L	L	L	L	L	B	
8,9	DE 22.1	Publishing companies/reproduction of recorded media		L	L	L	L	L	L	L	L	L	B	
9	DE 22.2	Printing companies		M	L	L	M	M	L	L	L	L	B	
10	DF 23.1/2	Manufacture of cokes and refined petroleum products		H	M	M	H	H	M	H	H	H	B	
11	DF 23.3	Nuclear fuel		L	M	L	H	H	L	M	L	L	B	
12,13	DG	Chemicals, chemical products and fibres, Pharmaceuticals		H	H	H	H	H	M	M	M	H	B	
14	DH	Rubber and plastics products		M	L	L	M	M	L	M	L	L	A	
15,16	DI	Non metallic mineral products		M	L	L	L	L	L	H	L	L	A	
17	DJ 27	Basic metals		H	M	M	M	H	M	H	H	M	A	

AUDITOR QUALIFICATIONS															
EA code	NACE code	Description	Legal req.	Environmental aspects, including techniques for mitigation and control										Sector experience	
				air	water	soil	waste	resource use	hazardous materials	eco systems	nuisance	safety	product related knowledge	process related knowledge	
17,18	DJ 28, DK min 29.7	Fabricated metal products, Machinery and equipment		L	L	L	L	L	L	L	M	L	L	B	
19	DL 32.1	Electronic valves, tubes and other (micro) electronic components		M	L	L	M	M	M	L	H	L	L	B	
19	DL min 32.1, DK 29.7, G 52-72, 73, 74	Electrical and optical equipment		L	L	L	L	L	L	L	L	L	L	A	
20	DM 35.1	Shipbuilding		M	M	M	M	L	L	M	M	M	M	B	
21	DM 35.3	Aerospace		M	L	L	M	L	L	M	M	L	L	B	
22	DM 34, 35.2, 4, 5	Other transport equipment		M	L	L	M	L	L	M	M	L	L	A	
23	DN 36	Manufacturing not elsewhere specified		Too variable, must be assessed case by case											
24	DN 37	Recycling (dismantling and separation)		L	L	M	M	L	L	M	M	L	L	B	
25	E 40.1	Electricity supply (production and distribution)		H	M	L	M	H	M	L	M	M	H	B	
26	E 40.2	Gas supply		L	L	L	L	L	L	L	M	L	M	B	
27	E 40.3, 41	Water supply (incl. water winning and distribution)		L	L	L	L	L	L	L	H	L	L	B	
28	F	Construction		L	L	L	M	L	L	M	L	M	L	B	
29,31	G 51, 52 I min 64	Wholesale and retail trade, transport and storage		L	L	L	L	M	L	M	L	M	M	A	

AUDITOR QUALIFICATIONS															
EA code	NACE code	Description	Legal req.	Environmental aspects, including techniques for mitigation and control										Sector experience	
				air	water	soil	waste	resource use	hazardous materials	eco systems	nuisance	safety	product related knowledge	process related knowledge	
29	G 50	Sale, maintenance and repair of motor vehicles and motor cycles		L	L	M	L	L	L	L	L	L	L	B	
30	H	Hotels and restaurants		L	L	L	L	L	L	L	L	L	L	B	
31	I 64	Post and telecommunication		L	L	L	L	L	L	L	L	L	L	B	
32	J	Financial intermediation		L	L	L	L	L	L	L	L	L	L	A	
32	K 70	Real estate		L	L	L	L	L	L	L	L	L	L	B	
32	K 71	Renting		L	L	L	L	L	L	L	L	L	L	B	
33	K 72	Information technology		L	L	L	L	L	L	L	L	L	L	B	
34	K 73, 74-2, 3, 7, 81	Engineering services, Research and development		L	L	L	L	L	L	L	L	L	L	A	
35	K 74 min 74-2, 3, 7, 81	Other professional services		L	L	L	L	L	L	L	L	L	L	B	
36	L	Public administration		L	L	L	L	L	L	L	L	L	L	A	
37	M	Education		L	L	L	L	L	L	L	L	L	L	B	
38	N 85 min 85.11	Health and social work		L	L	L	L	L	L	L	L	L	L	B	
38	N 85.11	Hospitals		L	L	L	M	M	L	L	L	L	L	B	
39	O 90	Sewage and refuse disposal and sanitation		H	H	H	M	M	L	L	L	M	M	A	
39	O 92	Recreational, cultural and sporting activities		L	L	L	L	L	L	L	L	M	M	B	
39	O 91, 93 min 93.01	Other social services		L	L	L	L	L	L	L	L	L	L	B	

ANNEX 4, TABLE 2: Technical sector expertise for EMS certification: process expertise

WORK EXPERIENCE IN THIS SCOPE			CAN ALSO QUALIFY FOR THESE SCOPES:	
EA code	NACE code			EA code (NACE code)
1	A	Agriculture		
1	B	Fishing		
2	C	Mining and quarrying		
3	DA	Food Products, beverages and tobacco		
4	DB	Textiles and textile products / washing and (dry) cleaning		
5	DC	Leather and leather products / repair of articles of leather		4
6	DD	Wood and wood products		
7	DE 21.1	Pulp and paper		7 (DE 21.2)
7	DE 21.2	Paper products		9
8, 9	DE 22.1	Publishing companies/reproduction of recorded media		
9	DE 22.2	Printing companies		8, 9
10	DF 23.1/2	Manufacture of cokes and refined petroleum products		12, 13
11	DF 23.3	Nuclear fuel		
12, 13	DG	Chemicals, chemical products and fibres, pharmaceuticals		3, 4, 5, 6, 7, 10, 14, 15, 16, 19 (DL 32.1), 25, 27, 39 (O90)
14	DH	Rubber and plastics products		
15, 16	DI	Non metallic mineral products		
17	DJ 27	Basic metals		17 (DI 28), 18, 19 (DL min 32.1), 20, 21, 22
17	DJ 28	Fabricated metal products		18, 19 (DL min 32.1), 20, 21, 22
18	DK min 29.7	Machinery and equipment		17 (DI 28), 19 (DL min 32.1), 20, 21, 22
19	DL 32.1	Electronic valves, tubes and other (micro) electronic components		17 (DI 28), 18, 19 (DL min 32.1), 20, 21, 22
19	DL min 32.1, DK 29.7, G 52-72, 73, 74	Electrical and optical equipment		17 (DI 28), 18, 20, 21, 22
20	DM 35.1	Shipbuilding		17 (DI 28), 18, 19 (DL min 32.1), 21, 22
21	DM 35.3	Aerospace		17 (DI 28), 18, 19 (DL min 32.1), 20, 22

WORK EXPERIENCE IN THIS SCOPE		CAN ALSO QUALIFY FOR THESE SCOPES:	
22	DM 34, 35.2, 4, 5	Other transport equipment	17 (D) 28), 18, 19 (DL min 32.1), 20, 21
23	DN 36	Manufacturing not elsewhere specified	Dependent on type of 'manufacturing'
24	DN 37	Recycling	
25	E 40.1	Electricity supply	
26	E 40.2	Gas supply	
27	E 40.3, 41	Water supply	
28	F	Construction	34
29	G 51, 52 I min 64	Wholesale and retail trade	
29	G 50	Sale, maintenance and repair of motor vehicles and motor cycles	29, 31 (G 51, 52), 31 t/m 37, 39 (O 92)
<b>Services</b>			
30, 31, 32, 33, 35, 37, 38, 39	H, I, K (min 73, 74.2), M, N (min N 85.11), O (min O 90)	Hotels and restaurants, Transport and storage, Post and telecommunication, Real estate, Renting, Information Technology, Other professional services, Education, Health and social work (no hospitals), Recreational, cultural and sporting activities, other social services	
<b>Other services</b>			
32	J	Financial intermediation	30, 31, 32, 33, 35, 37, 38 (min N 85.11), 39 (min O 90)
34	K 73, 74.2, 3, 7, 81	Engineering services, Research and development	30, 31, 32, 33, 35, 37, 38 (min N 85.11), 39 (min O 90)
36	L	Public administration	30, 31, 32, 33, 35, 37, 38 (min N 85.11), 39 (min O 90)
38	N 85.11	Hospitals	
39	O 90	Sewage and refuse disposal and sanitation	

A CB wishing to be accredited in one of the sectors where it has 'indirect qualification' must be able to demonstrate how its auditors have any supplemental process-related knowledge. This knowledge can be acquired through literature studies, briefings, etc.etc

# Annex 5

## Use of the ISO 14001 certification system abroad

In theory, the substance of the ISO 14001 certification system is the same regardless of an organization's place of business. Thus, the interpretation of the ISO 14001 standard, as well as the organization of the CB and the procedures it uses, are the same worldwide. Exceptions to this are:

- interpretations and procedures designed for specifically Dutch situations;
- points for attention in the organization and procedures having to do with their familiarity with the country, and conditions there.

The following points may be modified:

### **Interpretation of ISO 14001**

- If local translations of the ISO 14001 are used, the English version of the ISO 14001 text shall be binding.
- 2.2.2: The certification system assumes that environmental permits are required. If there is no permit system, the organization must comply with applicable national legislative and regulatory requirements.
- 2.2.2: Insofar as procedures for notifying government authorities of non-compliance are necessary, the certification body (CB) must make its evaluation in the light of prevailing local conditions. It is essential that the organization be able to demonstrate that sufficient corrective action has been taken to repair and prevent further non-compliance.
- 2.2.3: The 1st and 2nd bullets concern specific Dutch instruments and are not applicable. The environmental policy of the foreign head organization may be added if necessary.
- 2.3.3: Paragraphs 4 and 5 concern a situation specific to the Netherlands (target group policy) and are not applicable.
- 2.3.3: If adequate legislation and regulations are lacking in the country in question, the organization will have to base objectives and targets on, among other things, the technological options available. These can be derived from any available international guidelines for current technologies. Another possible frame of reference is the usual standard of comparable organizations in the country concerned and, if the organization belongs to an international concern, the usual practice within that concern.

### **Organization of the certification body**

- 3.1.1: In determining the CB's competency, the specific requirements for certification abroad with regard to language, knowledge of local legislation/ regulations and the country's environmental policy must be kept in mind.
- 3.1.2: The documentation of the contract review must show which specific requirements the performance of a certification audit abroad sets for the audit team.
- 3.3.1: Members of the audit team must have excellent written and spoken command of the primary language used in the organization. In addition, one member of the audit team must have excellent written and spoken command of the language used on the work floor. If necessary, interpreters may be used.
- 3.3.1: At least one member of the audit team must be thoroughly acquainted with the relevant local legislation and regulations for the sector concerned and the national environmental policy related to it.

### **Procedures of the certification body**

- 4.2: The CB has no obligation to inform the organization to be certified of the importance of giving written notice to government authorities of the certification audit.
- 4.7.1: Although the audit of compliance with legislative and regulatory requirements and consulting of public sources of information will depend on local conditions, the basic principles and procedures shall still apply.
- 4.7.1: The CB's task is to evaluate the functioning of the mechanisms for improvement within the environmental management system. The level of environmental performance and/or objectives is the responsibility of the organization itself. In many countries, this level is safeguarded by legislation and regulations and their enforcement. In countries lacking adequate legislation and regulations the organization itself will have a greater responsibility. In this situation, the issuing of an ISO 14001 certificate can carry extra risks for a CB. There are situations conceivable in which a company's environmental performance is such that a CB will not want its name connected with the company. A CB may set a minimum level for itself, regarding an organization's level of environmental performances and/or objectives.

# Annex 6

## Table of Contents of the NEN-EN-ISO/IEC 17021

Conformity assessment – Requirements for bodies providing audit and certification of management systems

<b>1</b>	<b>Scope</b>
<b>2</b>	<b>Normative references</b>
<b>3</b>	<b>Terms and definitions</b>
<b>4</b>	<b>Principles</b>
	4.1 General
	4.2 Impartiality
	4.3 Competence
	4.4 Responsibility
	4.5 Openness
	4.6 Confidentiality
	4.7 Responsiveness to complaints
<b>5</b>	<b>General requirements</b>
	5.1 Legal and contractual matters
	5.2 Management of impartiality
	5.3 Liability and financing
<b>6</b>	<b>Structural requirements</b>
	6.1 Organizational structure and top management
	6.2 Committee for safeguarding impartiality
<b>7</b>	<b>Resource requirements</b>
	7.1 Competence of management and personnel
	7.2 Personnel involved in the certification activities
	7.3 Use of individual external auditors and external technical experts
	7.4 Personnel records
	7.5 Outsourcing
<b>8</b>	<b>Information requirements</b>
	8.1 Publicly accessible information
	8.2 Certification documents
	8.3 Directory of certified clients
	8.4 Reference to certification and use of marks
	8.5 Confidentiality
	8.6 Information exchange between a certification body and its clients
<b>9</b>	<b>Process requirements</b>
	9.1 General requirements
	9.2 Initial audit and certification
	9.3 Surveillance activities
	9.4 Recertification
	9.5 Special audits
	9.6 Suspending, withdrawing or reducing the scope of certification
	9.7 Appeals
	9.8 Complaints
	9.9 Records of applicants and clients
<b>10</b>	<b>Management system requirements for certification bodies</b>
	10.1 Options
	10.2 Option 1: Management requirements in accordance with ISO 9001
	10.3 Option 2: General management system requirements

### Bibliography

# Annex 7

## Further information

### Background information SCCM

Information and documents (downloadable) can be found on the website of SCCM ([www.sccm.nl](http://www.sccm.nl)).

For example:

- Background information about certification.
- Benefits and added value of ISO 14001 certification
- Information leaflets (with explanation of implementation of elements of the ISO 14001 standard)
- List of certified companies (can be searched for in a database).
- List of certification bodies working with the SCCM certification system.
- Cases with questions and answers used at the auditor meetings.
- Background of the foundation and a list of names of the involved organizations and persons.
- Brochures of SCCM.

### Background information of third-parties

Information about some subjects mentioned in the ISO 14001 certification system is available from the parties below:

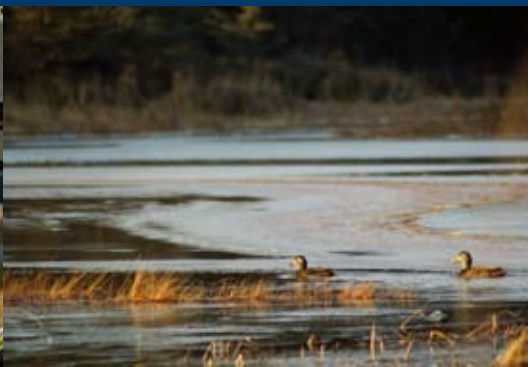
- |                                   |   |
|-----------------------------------|---|
| → Best available technologies     | Infomil ( <a href="http://www.infomil.nl">www.infomil.nl</a> )<br>Helpdesk Water (0800-6592837/ <a href="http://www.helpdeskwater.nl">www.helpdeskwater.nl</a> )  |
| → Sustainable product development | SenterNovem ( <a href="http://www.senternovem.nl">www.senternovem.nl</a> )<br>Ministry of VROM ( <a href="http://www.VROM.nl">www.VROM.nl</a> )   |
| → Target group policy/covenants   | FO-Industrie (+31 70-345 1415 / <a href="http://www.fo-industrie.nl">www.fo-industrie.nl</a> )  |
| → Accreditation                   | Council for Accreditation ( <a href="http://www.rva.nl">www.rva.nl</a> )<br>European co-operation for Accreditation<br>( <a href="http://www.european-accreditation.org">www.european-accreditation.org</a> ) |

### ISO 14000 standards

The standards mentioned in this certification system can be ordered from NEN (Nederlands Normalisatie Instituut) in Delft, +31 15-2690391 or [www.nen.nl](http://www.nen.nl). The mentioned EA/IAF guidelines can be downloaded via the website of SCCM of the European co-operation for Accreditation.

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