

# Auditing Association of Canada



Auditing Association of Canada  
L'Association canadienne de vérification

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## Understanding ISO Standards

# Agenda

Background

Who/what is ISO

ISO Standards/Structure

Technical Committees

Current status of ISO 14001 and next steps

Participation and Influence

Distinction between ISO standards and CSA standards

Questions?



# Background – Who/What is ISO

ISO (International Organization for Standardization) an independent non-governmental international organization with membership of 167 national standards bodies.

- Brings together experts to share knowledge and develop voluntary consensus-based, market relevant International Standards that support innovation and provide solutions to global challenges
- Central secretariat is in Geneva Switzerland.
- Launched in 1926, disbanded during second world war and reorganized as ISO in 1946.



# Background - ISO standards

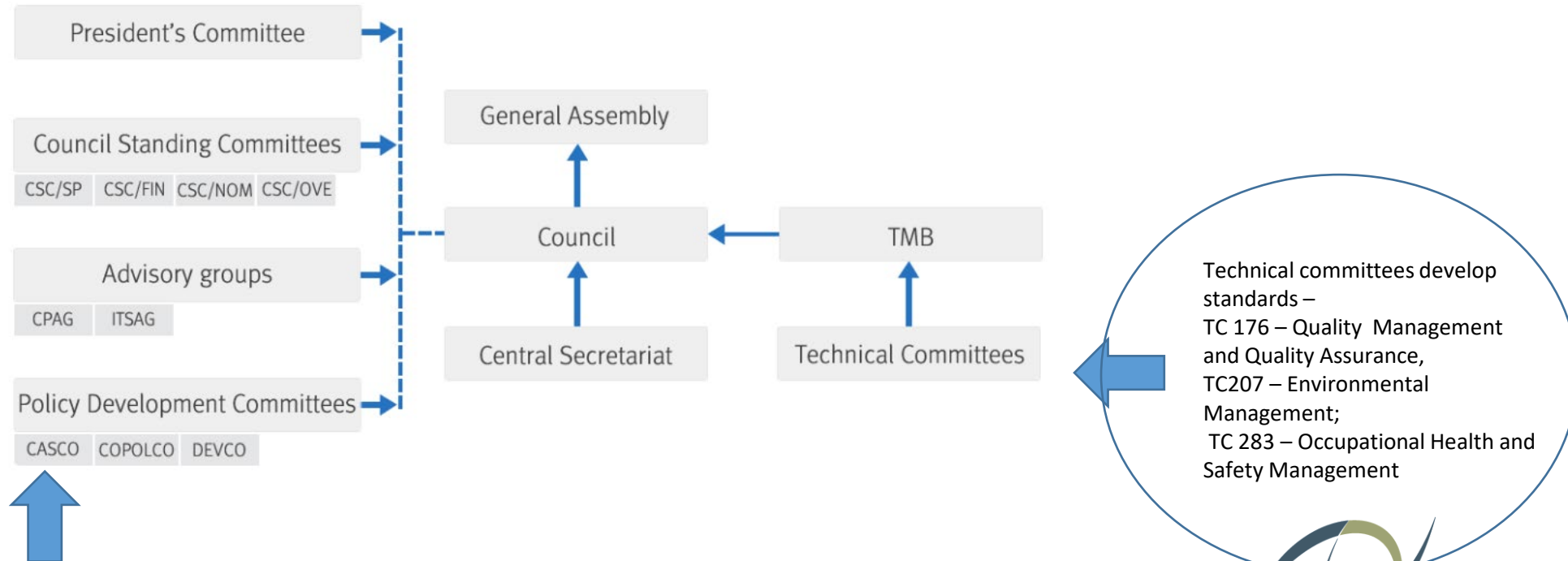
- As of September 2022, ISO has developed over 24,481 standards and guidance documents
- Number of standards continues to grow exponentially.
- They have 808 technical committees and subcommittees
- There continues to be a desire to continue to develop additional standards and guidance materials



# Background - ISO Structure

ISO is an independent, non-governmental organization made up of members from the national standards bodies of 167 countries.

## ISO Governance structure



Committee on Conformity Assessment – provides guidance on conformance assessment such as the operating of certification bodies, testing laboratories, marks of conformity, accreditation and the mutual recognition of conformity assessment results – 17000 series of standards

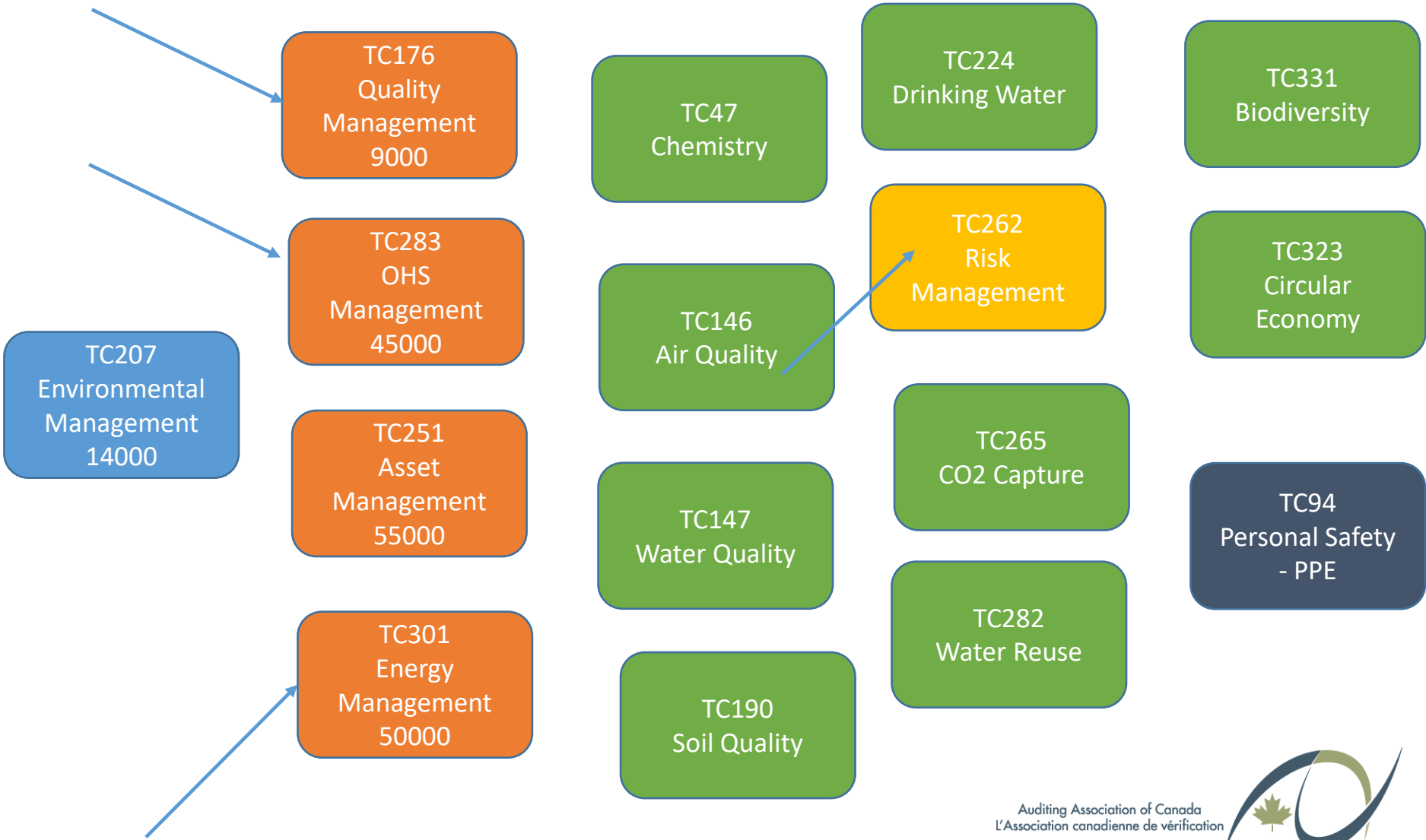
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Diagram extracted from iso.org

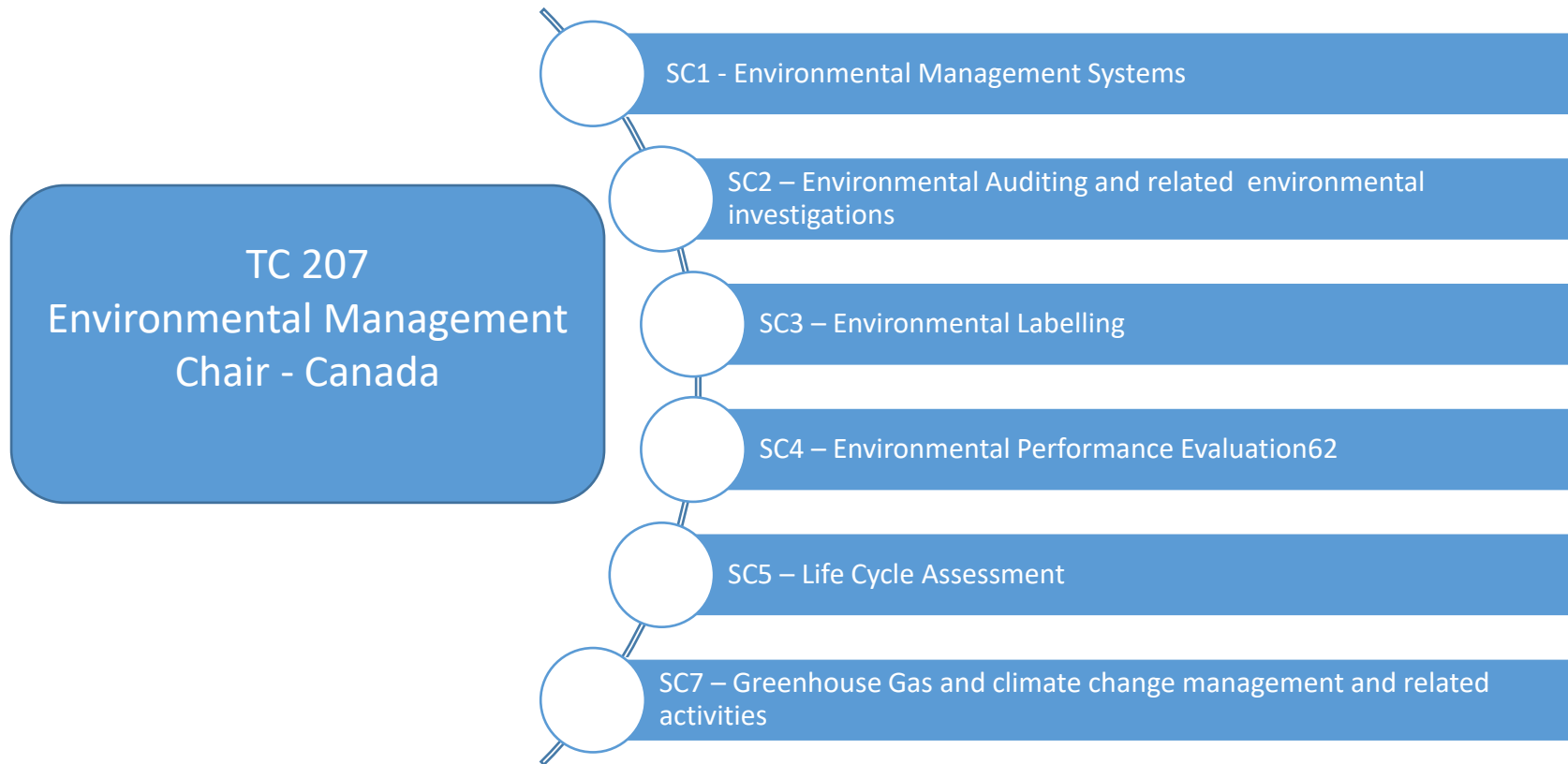
# Background – Technical Committees

Many Technical Committees Information can be found at: [ISO - Technical Committees](https://www.iso.org/technicalcommittees)



# Background – TC 207

62 published standards;  
15 under development



Each participating country has “Mirror Committees” that develop country positions to contribute to the work of the main committee.



## SC1 – Environmental Management Systems

10 published standards;  
2 under development

**ISO 14001:2015:** Environmental management systems — Requirements with guidance for use

**ISO 14002-1:2019:** Environmental management systems — Guidelines for using ISO 14001 to address environmental aspects and conditions within an environmental topic area — Part 1: General

**ISO 14004:2016:** Environmental management systems — General guidelines on implementation

**ISO 14005:2019:** Environmental management systems — Guidelines for a flexible approach to phased implementation

**ISO 14006:2020:** Environmental management systems — Guidelines for incorporating ecodesign

**ISO 14007:2019:** Environmental management — Guidelines for determining environmental costs and benefits

**ISO 14008:2019:** Monetary valuation of environmental impacts and related environmental aspects

**ISO 14009:2020:** Environmental management systems — Guidelines for incorporating material circulation in design and development

**ISO 14052:2017:** Environmental management — Material flow cost accounting — Guidance for practical implementation in a supply chain

**ISO 14053:2021:** Environmental management — Material flow cost accounting — Guidance for phased implementation in organizations

### Under Development

**ISO/DIS 14002-2:** Environmental management systems — Guidelines for using ISO 14001 to address environmental aspects and conditions within an environmental topic area — Part 2: Water

**IEC/CD 82474-1:** Material declaration — Part 1: General requirements

[ISO - ISO/TC 207 - Environmental management](#)





## SC2 – Environmental Auditing and related environmental investigations

**ISO-14015:2022:** Environmental management — Guidelines for environmental due diligence assessment

**ISO 14016:2020:** Environmental management — Guidelines on the assurance of environmental reports

**ISO 14017:2022:** Environmental management — Requirements with guidance for verification and validation of water statements

### Under Development


**ISO/AWI PAS 14018:** Guidelines for the Remote Auditing of Environmental Management Systems

[ISO - ISO/TC 207 - Environmental management](#)





3 published  
standards;  
1 under  
development

# Background - Steps to the Finalization of a Standard

 <b>Comparing development processes for an IS</b>					
	6 stages	Action	Balloting time	Default path	Shortest path
1	Proposal NP	Proposal to start a new project	<ul style="list-style-type: none"> <li>• 3-month ballot by default</li> <li>• 2-month ballot possible</li> <li>• TC/SC resolution for revision &amp; amendments</li> </ul>	NP	NP Straight to DIS
2	Preparatory WD *	Expert consensus within working group		WD	↓
3	Committee CD *	Committee consensus	<ul style="list-style-type: none"> <li>• 2-month ballot by default</li> <li>• 3 or 4 month vote possible</li> <li>• Can be skipped</li> </ul>	CD	
4	Enquiry DIS	National consensus	<ul style="list-style-type: none"> <li>• 2-month translation</li> <li>• 3-month ballot</li> </ul>	24 months to reach DIS	12 months to reach DIS
5	Approval FDIS *	YES or NO vote	<ul style="list-style-type: none"> <li>• Skipped by default</li> <li>• Can be introduced</li> <li>• 2-month ballot</li> </ul>	FDIS	↓
6	Publication	ISO International Standard		Up to 36 months IS	Down to 9 months IS

\* OPTIONAL

 Sec. Admin. (CIB)
  ISOCS Admin.

Once a standard is published – it is up for review every 5 years. At that time the standards is either voted to be revised or confirmed as is.



# Why does this matter?

# ISO 14001 – Current Status

ISO 14001:2015 was voted on for review in 2020

A majority voting to confirm in place.

There was a motion at the SC1 meeting in January 2022 to reopen the standard for revision. That motion was modified, and a working group has been tasked to review if a recommendation should be put forward to SC1 to open the standard for revision.

# ISO 14001 – Current Status

Inputs for  
Review – 5  
areas of focus

High Level Structure  
- Sets the format for  
management system  
standards

Comments submitted as  
part of the ISO 14001 vote  
in 2020

Future Challenges report  
Looked at 8 topic areas

User Survey  
- Survey conducted in  
2021 as a follow up to a  
survey conducted in 2013

What are the other  
management system  
standards doing?





# How can my voice be heard?



# Participation and Influence

How to have Your Voice Heard

Become involved with a Mirror Committee

Know who is on committees, for example

- Brenda Macdonald chair of MC/ISO/TC 207/SC1
- Todd Hall Chair of MC/ISO/TC 207/SC2
- Shirley Neault is vice chair of TC 207 (As of August 22 SCC seeking new chair for TC 207)



# Interpretation and Clarification

National Member Body  
(NMB)  
Receives requests for  
interpretation/clarification  
Develops interpretation  
Submits to appropriate SC



Sub Committee  
reviews/approves  
interpretations



Interpretations  
published on ISO  
'livelink' and SC  
website



Questions regarding interpretations  
are sent to relevant NMB

[ISO 14001 2015 TC207 SC1 reviewed interpretations 2020.pdf](#)





# Examples ISO 14001 Clarification

ISO 14001 Clause	Question	Response	NMB	Year Received
General	ISO 14001:2015 has a very different structure than the two previous versions. Our documentation is aligned to the clauses that existed in the previous version. Do we have to restructure our documentation to follow the new clause structure?	No. Clause A.2 states: “The clause structure and some of the terminology of this International Standard have been changed to improve alignment with other management systems standards. There is, however, no requirement in this International Standard for its clause structure or terminology to be applied to an organization’s environmental management system documentation.”	SCC	2017

ISO 14001 Clause	Question	Response	NMB	Year Received
General	<p>The question deals with the issue where to draw the border line between legal requirements on the protection of the natural environment and those protecting occupational health and safety issues, when it comes to certification of an environmental management system under ISO 14001. The certification body found that our environmental management system did not fully comply with the requirements in ISO 14001:2015, since the documentation of legal requirements, linked to some of the environmental aspects, did not include some of the pieces of legislation covering occupational health and safety issues. According to our company there is no link between any of the environmental aspects and occupational health and safety issues.</p>	<p>All organizations are obliged to comply with all applicable legislation. This case deals with the legal requirements that need to be taken into account in the environmental management system under ISO 14001:2015. The standard says that the organization shall "determine and have access to the compliance obligations related to its environmental aspects, determine how these compliance obligations apply to the organization and take these compliance obligations into account when establishing, implementing, maintaining and continually improving its environmental management system" (Section 6.1.3). Furthermore, the organization shall "maintain documented information of its compliance obligations" (Section 6.1.3).</p> <p>The concept of compliance obligations is broader than legal requirements, i.e. it is a generic term for "legal and other requirements". The handling of such other requirements follow the same procedure that applies to the legal requirements.</p> <p>According to the question, there are no environmental aspects in this case that can be linked to legal requirements concerning occupational health and safety issues, implying that they do not need to be included the mentioned documented information in accordance with the requirements of ISO 14001: 2015. However, it is necessary to pay attention to some regulation outside the environmental arena. For example, the Swedish Civil Contingencies Agency, may have issued legislation on the transport of hazardous goods that may include rules that are applicable to both the natural and working environment. In principle, the same procedures apply for those organizations that still use ISO 14001: 2004.</p> <p>However, organizations that have implemented an environmental management system under ISO 14001 may find it useful to include other than environmental issues in its management system. If so, an organization may consider it appropriate that its management system keeps track of both environmental and non-environmental legal requirements of importance. Such aspects and legal requirements shall not be considered and consequently be excluded in the certification of an environmental management system established under the ISO 14001: 2015. If, on the other hand, the organization has chosen to include non-environmental issues in the scope of its environmental management system it also includes corresponding legal requirements.</p>	SIS - Swedish Institute for Standards	2018

# Other Guidance Material

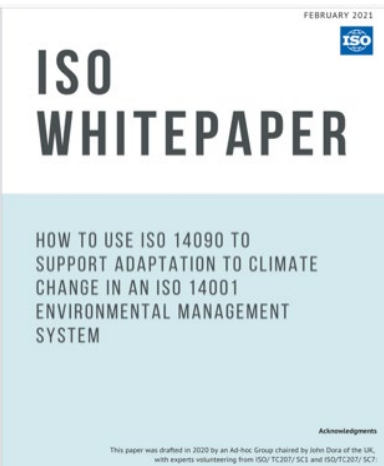
ISO committees can produce whitepapers or other non-formal guidance to provide further guidance to users of specific standards.

The whitepapers are available free of charge.

Accessed through the ISO site - [https://committee.iso.org/news/news and updates](https://committee.iso.org/news/news-and-updates)

For example:

ISO/TC 207 and SC7 – How to use ISO 14090 to support adaptation to climate change in an ISO 14001 environmental management system  
(Jan 29 2021)



# What role can AAC members play?



# ISO 14001 Colloquiums

Beginning in the early 2000s, a group of like minded individuals launched bi-annual ISO 14001 Colloquia.

8 such Colloquia were held over the years bringing industry, academia, practitioners, and auditors etc. together to discuss issues such as the aligning ISO 14001 with enterprise risk; going beyond essentials; how to recognise high achievers; and evolution of management system standards to a common risk based process.

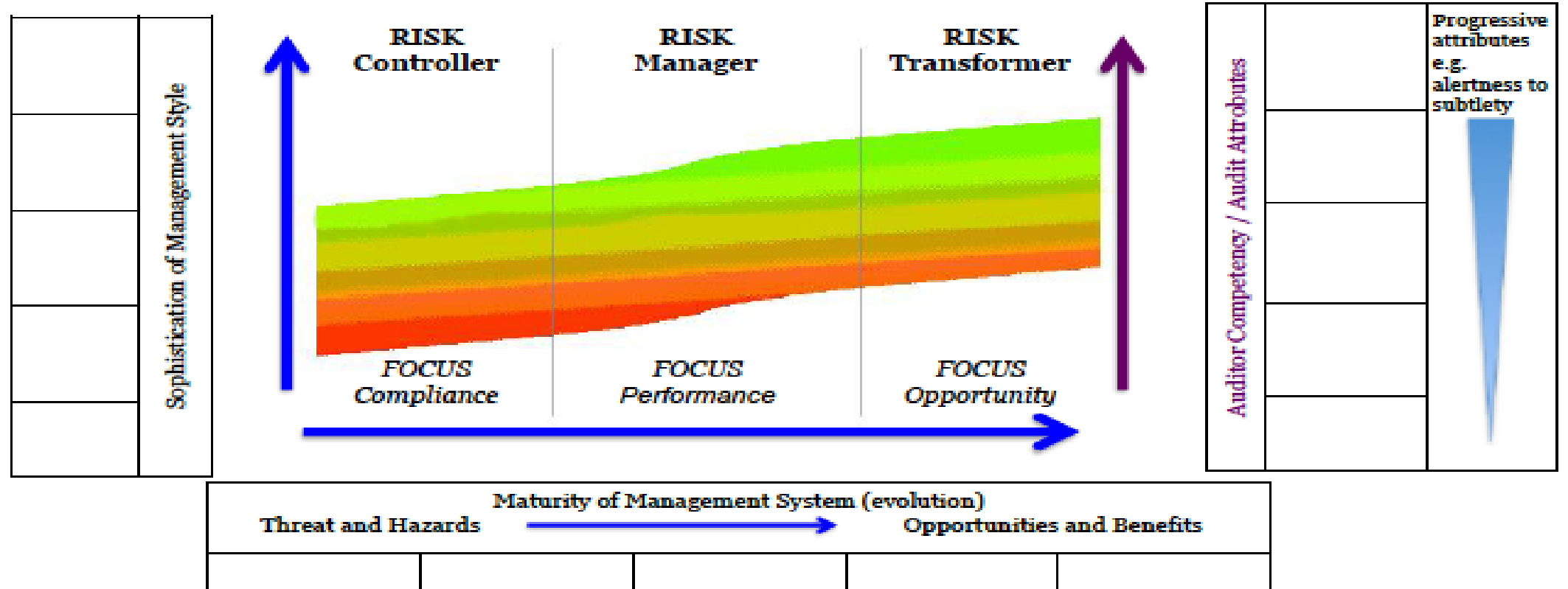
The purpose was to provide a forum for interested parties to come together to discuss proposed changes, discuss opportunities for improvement and communicate the results to TC 207.

The Colloquia was sponsored in part by AAC

In 2014, a group was tasked with authoring a paper on value based auditing (available from AAC). This paper developed a revolutionary graphic illustrating the dynamic between auditor competencies, management sophistication and system maturity. This concept continues to be used worldwide.



# Aligning the Audit Approach with Client's Needs and System Condition.



Green – represents extent of opportunity and benefit

Red – represents extent of threat and hazards

Plot x and y axis based on assessment of management system maturity and sophistication of management team.

Establish team competency requirements accordingly.

Notes: efficiency ≠ effectiveness ≠ value added

# ISO 19011 vs Z 773

## ISO 45001 vs OHSAS 18001 vs CSA Z1000 ANSI Z10

### ISO 19011 VS Z 773

ISO 19011:18 – Guidelines for Auditing management systems – generic Informative Annex D sets out the relationship between the standards.

Z773:17 (R2022 prior 2003) Environmental Compliance Auditing – objective to help ensure a consistent approach to conducting environmental compliance audits

Z773 used ISO 19011 as a source to provide consistency in generic auditing practices – ‘in some cases the text from 19011 [was] altered to better suit the needs of compliance auditing’

### ISO 45001 vs OHSAS 18001, vs CSA Z1000, vs ANSI Z10

ISO 45001 Occupational Health and Safety Management System – Requirements and Guidance for Use is the national standard for Canada replaced OHSAS 18001 and is written in the common high level structure.

Z1000 Occupational Health and Safety Management is an active standard (however according to CSA’s website during the next systematic review by the TC in 2024 will be proposed for withdrawal ANSI Z10 is aligned with 45001 with a greater emphasis on worker participation – not currently used by certifiers.



# SCC vs CSA

SCC holds the national membership – it is the National Member Body (NMB) and it submits votes to ISO

CSA supports TCs such as TC 207.

SCs such as TC 207 SC2 is both a ISO and CSA committee but they are in fact two separate groups with different mandates. When CSA creates a national standard like Z768 (phase 1 environmental site assessments) it is a Canadian standard over which SCC has no authority.



# Questions?

