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Guidelines for environmental auditing — General principles

iTeh STANDARD PREVIEW

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Foreword

ISO (the International Organization for Standardization) is a worldwide federation of national standards bodies (ISO member bodies). The work of preparing International Standards is normally carried out through ISO technical committees. Each member body interested in a subject for which a technical committee has been established has the right to be represented on that committee. International organizations, governmental and non-governmental, in liaison with ISO, also take part in the work. ISO collaborates closely with the International Electrotechnical Commission (IEC) on all matters of electrotechnical standardization.

Draft International Standards adopted by the technical committees are circulated to the member bodies for voting. Publication as an International Standard requires approval by at least 75 % of the member bodies casting a vote.

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International Standard ISO 14010 was prepared by Technical Committee ISO/TC 207, *Environmental management*, Subcommittee SC 2, *Environmental auditing and related environmental investigations*.

ISO 14010:1996

<https://standards.iso.org/iso/14010-1996.html>
Annex A of this International Standard is for information only.
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Introduction

Environmental auditing has established itself as a valuable instrument to verify and help improve environmental performance.

This International Standard is intended to guide organizations, auditors and their clients on the general principles common to the conduct of environmental audits. It provides definitions of environmental audit and related terms, and the general principles of environmental auditing.

This is one in a series of International Standards in the field of environmental auditing which also includes

ISO 14011:1996, *Guidelines for environment auditing — Audit procedures — Auditing of environmental management systems.*

ISO 14012:1996, *Guidelines for environmental auditing — Qualification criteria for environmental auditors.*

More International Standards in this series may be prepared in the future.

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Guidelines for environmental auditing — General principles

1 Scope

This International Standard provides the general principles of environmental auditing that are applicable to all types of environmental audits. Any activity defined as an environmental audit in accordance with this International Standard should satisfy the recommendations given in it.

2 Definitions

For the purposes of this International Standard, the following definitions apply.

NOTE — Terms and definitions in the field of environmental management are given in ISO 14050.

2.1 audit conclusion

professional judgement or opinion expressed by an auditor about the subject matter of the audit, based on and limited to reasoning the auditor has applied to audit findings

2.2 audit criteria

policies, practices, procedures or requirements against which the auditor compares collected audit evidence about the subject matter

NOTE — Requirements may include but are not limited to standards, guidelines, specified organizational requirements, and legislative or regulatory requirements.

2.3 audit evidence

verifiable information, records or statements of fact

NOTES

1 Audit evidence, which can be qualitative or quantitative, is used by the auditor to determine whether audit criteria are met.

2 Audit evidence is typically based on interviews, examination of documents, observation of activities and conditions, existing results of measurements and tests or other means within the scope of the audit.

2.4 audit findings

results of the evaluation of the collected audit evidence compared with the agreed audit criteria

NOTE — The audit findings provide the basis for the audit report.

2.5 audit team

group of auditors, or a single auditor, designated to perform a given audit; the audit team may also include technical experts and auditors-in-training

NOTE — One of the auditors on the audit team performs the function of lead auditor.

2.6 auditee

organization to be audited

2.7 environmental auditor

person qualified to perform environmental audits

NOTE — Qualification criteria for environmental auditors are given, for example, in ISO 14012.

2.8 client

organization commissioning the audit

NOTE — The client may be the auditee, or any other organization which has the regulatory or contractual right to commission an audit.

2.9 environmental audit

systematic, documented verification process of objectively obtaining and evaluating audit evidence to de-

termine whether specified environmental activities, events, conditions, management systems, or information about these matters conform with audit criteria, and communicating the results of this process to the client

2.10 lead environmental auditor

person qualified to manage and perform environmental audits

NOTE — Qualification criteria for lead environmental auditors are given, for example, in ISO 14012.

2.11 organization

company, corporation, firm, enterprise, authority or institution, or part or combination thereof, whether incorporated or not, public or private, that has its own functions and administration

NOTE — Adapted from ISO 14001:1996.

2.12 subject matter

specified environmental activity, event, condition, management system and/or information about these matters

2.13 technical expert

person who provides specific knowledge or expertise to the audit team, but who does not participate as an auditor

3 Requirements for an environmental audit

An environmental audit should focus on clearly defined and documented subject matter. The party (or parties) responsible for this subject matter should also be clearly identified and documented.

The audit should only be undertaken if, after consultation with the client, it is the lead auditor's opinion that

- there is sufficient and appropriate information about the subject matter of the audit;
- there are adequate resources to support the audit process;
- there is adequate cooperation from the auditee.

4 General principles

4.1 Objectives and scope

The audit should be based on objectives defined by the client. The scope is determined by the lead audi-

tor, in consultation with the client, to meet these objectives. The scope describes the extent and boundaries of the audit.

The objectives and scope should be communicated to the auditee prior to the audit.

4.2 Objectivity, independence and competence

In order to ensure the objectivity of the audit process and its findings and any conclusions, the members of the audit team should be independent of the activities they audit. They should be objective, and free from bias and conflict of interest throughout the process.

The use of external or internal audit-team members is at the discretion of the client. An audit-team member chosen from within the organization should not be accountable to those directly responsible for the subject matter being audited.

The audit-team members should possess an appropriate combination of knowledge, skills and experience to carry out audit responsibilities.

4.3 Due professional care

In the conduct of an environmental audit, auditors should use the care, diligence, skill and judgement expected of any auditor in similar circumstances.

The relationship between the audit-team members and the client should be one of confidentiality and discretion. Unless required by law, the audit-team members should not disclose information or documents obtained during the audit, or the final report, to any third party, without the express approval of the client and, where appropriate, the approval of the auditee.

The auditor should follow procedures that provide for quality assurance.

4.4 Systematic procedures

The environmental audit should be conducted in accordance with these general principles and any guidelines developed for the appropriate type of environmental audit.

NOTE — Guidelines for conducting environmental management system audits are given, for example, in ISO 14011.

To enhance consistency and reliability, the environmental audit should be conducted according to documented and well-defined methodologies and sys-

tematic procedures. For any type of environmental audit, the methodologies and procedures should be consistent. The procedures for one type of environmental audit differ from those of another only where it is essential to the specific character of a given type of environmental audit.

4.5 Audit criteria, evidence and findings

An early and essential step in an environmental audit should be the determination of audit criteria. These criteria at an appropriate level of detail should be agreed between the lead auditor and the client, and then communicated to the auditee.

Appropriate information should be collected, analysed, interpreted and recorded to be used as audit evidence in an examination and evaluation process to determine whether the audit criteria are met.

Audit evidence should be of such a quality and quantity that competent environmental auditors working independently of each other will reach similar audit findings from evaluating the same audit evidence against the same audit criteria.

4.6 Reliability of audit findings and conclusions

The environmental auditing process should be designed to provide the client and auditor with the desired level of confidence in the reliability of the audit findings and any audit conclusions.

The audit evidence collected during an environmental audit will inevitably be only a sample of the information available, partly due to the fact that an environmental audit is conducted during a limited period of time and with limited resources. There is therefore an element of uncertainty inherent in all environmental audits and all users of the results of environmental audits should be aware of this uncertainty.

The environmental auditor should consider the limitations associated with the audit evidence collected during the audit, and the recognition of uncertainty in audit findings and any audit conclusions, and should take these factors into account in planning and conducting the audit.

The environmental auditor should endeavour to obtain sufficient audit evidence so that significant individual audit findings and aggregates of less significant findings, both of which may affect any audit conclusions, are taken into account.

4.7 Audit report

The audit findings and/or a summary thereof should be communicated to the client in a written report. Unless specifically excluded by the client, the auditee should receive a copy of the audit report.

Audit-related information that may be in audit reports, includes, but is not limited to

- a) the identification of the organization audited and of the client;
- b) the agreed objectives and scope of the audit;
- c) the agreed criteria against which the audit was conducted;
- d) the period covered by the audit and the date(s) the audit was conducted;
- e) the identification of the audit-team members;
- f) the identification of the auditee's representatives participating in the audit;
- g) a statement of the confidential nature of the contents;
- h) the distribution list for the audit report;
- i) a summary of the audit process including any obstacles encountered;
- j) the audit conclusions.

The lead auditor in consultation with the client should determine which of these items, together with any additional items, will be included in the report.

NOTE — Normally it should be the responsibility of the client or the auditee to determine any corrective action needed to respond to the audit findings. However, the auditor may provide recommendations when there has been a prior agreement to do so with the client.

Annex A (informative)

Bibliography

- [1] ISO 14001:1996, *Environmental management systems — Specification with guidance for use.*
- [2] ISO 14011:1996, *Guidelines for environmental auditing — Audit procedures — Auditing of environmental management systems.*
- [3] ISO 14012:1996, *Guidelines for environmental auditing — Qualification criteria for environmental auditors.*
- [4] ISO 14050:—¹⁾, *Environmental management — Terms and definitions.*

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