

ISO 14001:2026

A GAP ANALYSIS CHECKLIST FOR COMAH SITES



This checklist helps COMAH operators quickly identify what needs updating as ISO 14001 moves from the 2015 to the 2026 version. The new edition sharpens expectations around climate resilience, biodiversity, lifecycle control, management of change and supply-chain oversight – all of which matter even more on high-hazard sites. Use this as a fast, clause-by-clause sense-check to see where your EMS needs strengthening before the transition audit.

The 2026 revision strengthens the expectation that organisations understand how changing environmental conditions – especially climate-related – affect their operations. It broadens the idea of “context” to include more explicit environmental vulnerabilities and external pressures.

Clause 4 - Context of the Organisation	Activity Checklist
4.1 Understanding the organisation & its context	<ul style="list-style-type: none"><input type="checkbox"/> Environmental conditions (flooding, heat, storms) assessed for impact on major-accident scenarios<input type="checkbox"/> External pressures (regulators, climate policy, local receptors, customer requirements) captured and reviewed<input type="checkbox"/> Internal factors (ageing assets, hazardous inventory, site vulnerabilities) included
4.2 Needs & expectations of interested parties	<ul style="list-style-type: none"><input type="checkbox"/> COMAH regulators, emergency services, local authorities, and sensitive receptors explicitly listed<input type="checkbox"/> Environmental expectations linked to major-accident hazard control
4.3 Scope	<ul style="list-style-type: none"><input type="checkbox"/> Scope covers all hazardous-substance lifecycle stages (procurement → receipt → storage → processing → disposal)<input type="checkbox"/> Interfaces with COMAH Safety Report clearly defined
4.4 EMS	<ul style="list-style-type: none"><input type="checkbox"/> EMS integrated with COMAH systems, not running in parallel<input type="checkbox"/> Environmental protection embedded in high-hazard decision-making

Leadership expectations are clarified and tightened. The revision pushes organisations to show stronger strategic alignment between environmental performance and business direction, with clearer accountability for outcomes rather than just oversight.

Clause 5 - Leadership	Activity Checklist
5.1 Leadership & commitment	<ul style="list-style-type: none"> □ Leadership demonstrates accountability for environmental protection in major-accident prevention □ EMS requirements embedded in operational and safety governance
5.2 Policy	<ul style="list-style-type: none"> □ Policy includes: pollution prevention, climate mitigation/adaptation, biodiversity, ecosystem protection □ Policy commitments reflected in COMAH-relevant controls
5.3 Roles, responsibilities & authorities	<ul style="list-style-type: none"> □ Clear environmental responsibilities for control room, maintenance, engineering, and contractors □ Environmental roles aligned with COMAH dutyholder responsibilities



This is where the biggest conceptual shifts sit. The 2026 update reinforces climate change, biodiversity, and environmental conditions as core planning considerations. It also clarifies how risks, opportunities, aspects, and compliance obligations link together, and introduces more explicit expectations around planning and managing change to prevent/mitigate environmental risks.

Clause 6 - Planning	Activity Checklist
6.1.1 Actions to address risks & opportunities	<ul style="list-style-type: none"> <input type="checkbox"/> Risks derived from context, interested parties, scope, aspects, and compliance obligations <input type="checkbox"/> Environmental risks linked to major-accident environmental consequences
6.1.2 Environmental aspects	<ul style="list-style-type: none"> <input type="checkbox"/> Aspects include normal, abnormal, and emergency conditions <input type="checkbox"/> Climate-driven scenarios (flooding, heat, storm damage) included <input type="checkbox"/> Significant aspects reflect hazardous substances, emissions, effluents, waste, and sensitive receptors
6.1.3 Compliance obligations	<ul style="list-style-type: none"> <input type="checkbox"/> All environmental permits, COMAH requirements, and regulatory expectations documented and accessible <input type="checkbox"/> Compliance obligations linked to operational controls
6.1.4 Planning actions	<ul style="list-style-type: none"> <input type="checkbox"/> Actions to address risks/aspects integrated into COMAH processes <input type="checkbox"/> Controls proportionate to high-hazard risk
6.2 Environmental objectives	<ul style="list-style-type: none"> <input type="checkbox"/> Objectives measurable, resourced, and linked to COMAH environmental risk reduction <input type="checkbox"/> Plans include responsibilities, timelines, and evaluation methods
6.3 Planning for change (new emphasis in 2026)	<ul style="list-style-type: none"> <input type="checkbox"/> Change management covers planned/unplanned changes affecting environmental performance <input type="checkbox"/> COMAH modifications (MoC) integrated with EMS change planning

Clause 7 - Support	Activity Checklist
7.1 Resources	<ul style="list-style-type: none"> □ Adequate environmental resources for high-hazard operations (monitoring, modelling, management, checking, training)
7.2 Competence	<ul style="list-style-type: none"> □ Competence defined for operators, engineers, contractors, and emergency responders □ Evidence of competence maintained as documented information
7.3 Awareness	<ul style="list-style-type: none"> □ Staff aware of environmental risks linked to major-accident scenarios □ Contractors briefed on site-specific environmental controls
7.4 Communication	<ul style="list-style-type: none"> □ Internal and external communication processes reliable and consistent □ Clear pathways for communicating with regulators and emergency services
7.5 Documented information	<ul style="list-style-type: none"> □ Documents controlled, accessible, and aligned with COMAH documentation □ Environmental information traceable and up to date

The changes here focus on clarity and robustness: competence, communication, and documented information all need to be more reliable, more traceable, and more clearly linked to environmental performance. The emphasis is on ensuring the EMS is properly resourced and understood.



Operational control is strengthened, particularly around lifecycle thinking, supply-chain oversight, and emergency preparedness. The 2026 revision expects organisations to demonstrate more deliberate control over contractors and external providers, and to integrate climate-related emergency scenarios.

Clause 8 - Operation	Activity Checklist
<p>8.1 Operational planning & control</p>	<ul style="list-style-type: none"> <input type="checkbox"/> Controls define type and extent of control over contractors and external providers <input type="checkbox"/> Lifecycle controls for hazardous substances (procurement → storage → transport → disposal) <input type="checkbox"/> Maintenance of environmental protection equipment (bunds, interceptors, monitoring systems)
<p>8.2 Emergency preparedness & response</p>	<ul style="list-style-type: none"> <input type="checkbox"/> Emergency plans tested and linked to risks identified in 6.1.2 <input type="checkbox"/> COMAH on-site/off-site plans aligned with EMS environmental response <input type="checkbox"/> Climate-driven emergency scenarios included

The revision sharpens the distinction between monitoring environmental performance and evaluating EMS effectiveness. Compliance evaluation wording is tightened, and internal audit expectations are clarified to ensure audits are more structured, evidence-based, and aligned with the updated requirements.

Improvement becomes more explicitly tied to the outputs of evaluation, audits, compliance checks, and management review. The corrective-action process is clarified, and continual improvement is framed more clearly as an ongoing, evidence-driven cycle.



Clause 9 - Performance Evaluation	Activity Checklist
9.1 Monitoring, measurement, analysis & evaluation	<ul style="list-style-type: none"> <input type="checkbox"/> Monitoring evaluates environmental performance AND EMS effectiveness <input type="checkbox"/> Environmental data supports COMAH consequence modelling where relevant
9.1.2 Compliance evaluation	<ul style="list-style-type: none"> <input type="checkbox"/> Compliance evaluation confirms meeting compliance obligations (updated wording) <input type="checkbox"/> Evidence of evaluation retained
9.2 Internal audit	<ul style="list-style-type: none"> <input type="checkbox"/> Audit programme covers all 2026 requirements <input type="checkbox"/> Audits include scope, criteria, methods, and evidence <input type="checkbox"/> COMAH-relevant environmental controls included
9.3 Management review	<ul style="list-style-type: none"> <input type="checkbox"/> Review covers suitability, adequacy, effectiveness, and strategic implications <input type="checkbox"/> COMAH environmental performance indicators included <input type="checkbox"/> Transition readiness reviewed

Clause 10 - Improvement	Activity Checklist
10.1 Nonconformity & corrective action	<ul style="list-style-type: none"> <input type="checkbox"/> Full corrective-action sequence followed: react → correct → root cause → prevent recurrence → verify → document
10.2 Continual improvement	<ul style="list-style-type: none"> <input type="checkbox"/> Improvement actions linked to performance evaluation, audits, compliance, and management review <input type="checkbox"/> Improvement opportunities form part of environmental objectives <input type="checkbox"/> Environmental improvements aligned with COMAH risk reduction



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