

TEMPLATE · SUBCHAPTER 3.14 · REPORTING TO MANAGEMENT

The Five-Heading Management Report Page

Source: Francesco Dore, *The Helm and the Lens, Volume 1b — ISO 14001:2026, subchapter 3.14*

Property	Management review of	Audit programme period	Prepared by

1 · Conclusion

One sentence, stated as a conclusion: is the system doing what the organisation says it does?

2 · Items only this table can resolve

	Item 1	Item 2	Item 3
What the condition is			
What resolving it would take			
What continues to be true if it is not resolved			
What, specifically, is asked of whom			

3 · What was decided at the last review, and what came of it

Decision at the last review	What came of it

4 · What the programme did not examine

Process not audited in the period	Why

5 · The trend, with its ambiguity disclosed

The number, and in one clause what else it is consistent with.

How the book builds this page

- **One page.** The constraint is attention, not honesty. A report that needs forty minutes will be replaced by a summary somebody else writes, and that summary will use counts.
- **What goes up is what cannot be fixed below.** The proper content of a report to management is the set of findings whose corrective action lies above the department level — a lease, a permit, a contract, a post, a capital item, a standard owned by another division. Everything else has already reached the management relevant to it.
- **Relevant management runs in both directions.** A finding a department can resolve, carried to the boardroom, is as much a reporting failure as a finding that needs leadership buried in a percentage.
- **Each item carries four lines.** The condition; what resolving it would take; what continues to be true if it is not resolved; and the line almost always missing — what, specifically, is being asked of whom.
- **Coverage is the item leadership can fund.** What the programme did not examine is the one thing a findings summary structurally conceals.
- **Numbers earn their place.** A number belongs in front of leadership when a decision and a lead time are attached to it. Audits completed and closure rates describe the audit function, not the system.

What the standard asks, as the book reads it

ISO 14001:2026 requires the results of audits to be reported to relevant management — not necessarily to top management — and names audit results as one input to the management review among several. It describes the outputs of the review as conclusions and decisions, including on any need for changes and for resources. It prescribes no report format, no dashboard and no set of headings; the five headings are this book's method.

What this template is not: ISO 14001 does not prescribe this form. It is a working aid drawn from the book; the standard and, where certification is involved, the certification body's own rules and contract govern the real case.