

WORKING MATERIAL 3.1 · CHAPTER 3 — THE INTERNAL AUDITOR'S LENS

Why Internal Audit Exists, and Why It Fails

Source: Francesco Dore, *The Helm and the Lens*, Volume 1b — ISO 14001:2026, subchapter 3.1

GUIDING QUESTION

If your internal auditor already knows every answer before asking the question, what exactly is being audited?

1 · Verification Pact

Copied from the book. The third column is for your property: what holds here, and how you know.

Market claim	What actually holds	In our property
"Internal audit means checking your own paperwork twice a year."	The requirement is conformity AND effective implementation — a paperwork-only audit checks the weaker of the two and leaves the stronger entirely untested.	
"Any trained staff member can audit any department."	Training satisfies competence; it does not by itself satisfy objectivity and impartiality, which the standard requires as a distinct, structural condition.	
"The audit programme is a document you write once and keep on file."	The programme must account for the environmental importance of processes, prior results and organisational change — it is a living input to be revised, not a template filed and forgotten.	
"Findings must be fully resolved before the audit itself can close."	The clause requires results to be reported to relevant management; resolution of nonconformities is governed under a separate requirement, not folded into audit closure.	
"A small property cannot achieve real independence, so a lighter version of the requirement applies to it."	The standard sets no size threshold for this clause; a small property has fewer people available to rotate, not a lower bar to meet.	

2 · Common mistakes — a self-check

Tick each mistake you recognise in your own property. The consequence is the book's.

- ☐ **Rotating auditors within a small, fixed circle of the same three or four people, year after year** — Independence exists on the rotation schedule and nowhere else.
- ☐ **Treating internal auditor training as a one-time credential rather than a maintained competence** — Competence frozen at the level of a two-day course, increasingly out of date against a revised standard.
- ☐ **Auditing only what a fixed checklist asks, never departing from it when something looks off** — Real nonconformities outside the checklist's original scope go permanently unexamined, cycle after cycle.
- ☐ **Closing findings on the auditee's word, without independent re-verification of the evidence** — The audit trail records a resolution that never actually took place.

- ☐ **Scheduling every audit for the same quiet week of the year, chosen purely for staff convenience** — The system is only ever examined under conditions unrepresentative of how it operates the rest of the year.
- ☐ **Assigning a newly independent auditor without any operational familiarity with the area** — Structural independence without the competence to recognise what a real gap looks like.

3 · What an auditor would ask to see

Questions drawn from the subchapter's reading of the standard and its practical application. They are questions to test your own evidence, not additional requirements.

Question	Where the evidence lives	Seen?
Which document sets out the audit programme, with its frequency, methods, responsibilities, planning requirements and reporting?	Audit programme	
How did the programme consider the environmental importance of the processes, changes affecting the property and the results of previous audits?	Audit programme; revision notes	
For each audit in the last cycle, where were its objectives, criteria and scope defined?	Individual audit plans	
Who audited each area, and what in the assignment keeps auditors out of their own work and out of a reciprocal rotation?	Audit programme assignments; organisation chart	
Who wrote the checklist or criteria used in each audit — and was it the person whose area was audited?	Checklists; audit plans	
To whom were the results of each audit reported?	Report distribution; management review inputs	

4 · From the Operative Synthesis to action

Concrete actions taken from the subchapter's Operative Synthesis. Fill in the owner and the date in your property.

Action	Owner	Due date
1. List every audit in which auditor and audited share an incentive to agree — the same person under two hats, or roles that simply reverse the following year.		
2. Reassign those audits to someone with no personal or professional stake in the answer.		
3. Check that each assigned auditor has enough operational familiarity with the area to ask the right question.		
4. Judge the last cycle by the evidence the audits produced, not by how complete the paperwork looks.		

What this sheet is not: ISO 14001 does not prescribe this form. It is a working aid drawn from the book; the standard and, in Chapter 4, the certification body's own rules and contract govern the real case.