

WORKING MATERIAL 3.12 · CHAPTER 3 — THE INTERNAL AUDITOR'S LENS

Corrective Action: Closing the Loop Without Just Closing the Ticket

Source: Francesco Dore, *The Helm and the Lens*, Volume 1b — ISO 14001:2026, subchapter 3.12

GUIDING QUESTION

The finding was closed in four days. What would have to happen for it to occur again, and has any of it changed?

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
"Correction and corrective action are the same thing."	The clause separates reacting to and correcting the nonconformity from evaluating the need for action to eliminate its causes.	
"A finding is closed once the action is implemented."	Reviewing the effectiveness of any corrective action taken is a distinct requirement; implementation does not discharge it.	
"Every nonconformity requires a corrective action."	The requirement is to evaluate the need for action to eliminate causes; the evaluation may conclude that none is needed, provided it is genuinely made and recorded.	
"Corrective actions must be completed within thirty days."	No period is specified anywhere; closure deadlines are an organisational convention and one that biases the choice of action.	
"Retraining is an acceptable corrective action."	Nothing forbids it; whether it eliminates the cause is the test, and where people already knew, it cannot.	

2 · Common mistakes — a self-check

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

- ☐ **Recording a correction as the corrective action** — The instance is fixed and the cause is untouched.
- ☐ **Defaulting to instruction and training** — Actions that depend on memory, undone by the next staff change.
- ☐ **Letting a printed closure deadline select the action** — The property systematically chooses the weakest rung without deciding to.
- ☐ **Closing the finding on implementation** — Effectiveness is established, if at all, by the next audit a year later.
- ☐ **Deciding the effectiveness test at review time** — There is no test, so review consists of asking whether anyone has complained.

- ☐ **Reviewing effectiveness once, soon after implementation** — Dependencies that only appear during leave, peak or handover stay hidden.
- ☐ **Always reaching for the highest rung** — Disproportionate effort, and a system people avoid feeding findings into.

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?
Are correction and corrective action recorded separately for each nonconformity?	Corrective action records	
Is there evidence that the need for action to eliminate causes was evaluated?	Corrective action records	
When and how was the effectiveness of each corrective action reviewed, and against which test?	Corrective action records; effectiveness reviews	
How was each action judged proportionate to the significance of the effects — was the aspects register consulted?	Corrective action records; aspects register	
What results of corrective action are retained as documented information?	Corrective action records	
Does the form's deadline apply to deciding the action or to implementing it?	Corrective action form	

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. For each open corrective action, ask what would have to happen for the nonconformity to occur again, and whether any of it has changed.		
2. Record correction, evaluation of causes, implementation and review of effectiveness as four separate steps.		
3. Where an action depends on people remembering, look for one that changes the arrangement instead.		
4. Treat each action as a hypothesis about the future and decide when it will be tested.		

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.