

WORKING MATERIAL 3.13 · CHAPTER 3 — THE INTERNAL AUDITOR'S LENS

The Audit Trail Across Departments: Kitchen to Boardroom

Source: Francesco Dore, *The Helm and the Lens*, Volume 1b — ISO 14001:2026, subchapter 3.13

GUIDING QUESTION

Your policy commits the property to reducing water use. Whose Tuesday does that commitment appear in?

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 examines operations; leadership clauses are for the certification body."	Nothing restricts internal audit scope in that way; leadership requirements are part of the management system the audit exists to examine.	
"The management review cannot be audited because it is the review itself."	The review is a required process with defined inputs and outputs, and is auditable like any other.	
"An objective is satisfied by a target and a date."	The planning requirement also names what will be done, what resources, who is responsible, and how results will be evaluated.	
"Awareness is demonstrated by a signed training record."	The requirement is that persons be aware of the policy, their significant aspects, their contribution and the implications — a signature evidences attendance, not awareness.	
"Good practice above the required level cannot be a nonconformity."	Whether a practice conforms is one question; whether the system knows about it, resourced it and can sustain it is another, and the second can fail.	

2 · Common mistakes — a self-check

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

- ☐ **Auditing only at operational altitude** — Practice is established; whether the system asked for it is never examined.
- ☐ **Auditing only at documentary altitude** — Complete tables that have never reached anyone's working day.
- ☐ **Treating leadership clauses as the certification body's territory** — A substantial portion of the standard never internally examined.
- ☐ **Accepting a target and a date as an objective** — Four of the five planning elements missing, and no mechanism.
- ☐ **Declining to raise an orphan good practice** — A stated objective delivered by an arrangement the property does not know it has.

- ☐ **Aiming a vertical finding at the person who wrote the document** — Defensiveness, and a finding that becomes about authorship.
- ☐ **Tracing every thread at once** — A survey rather than an audit, and no link examined properly.

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?
For each environmental objective, where are what will be done, the resources, who is responsible, when, and how results will be evaluated?	Objectives and action plans	
Can the person named as responsible describe the objective and show where it appears in their work?	Interview; work schedules	
Have the policy, the objectives and the management review been within the scope of internal audit?	Audit programme; audit plans	
Which operational document carries each policy commitment to the people doing the work, and by what route can the environmental system change it?	Operational standards; document change route	
Are practices that affect monitored performance recorded and visible to management?	Procedures; management review records	

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. Trace one thread upward from a practice: who asked for this, what were they given, does anyone above know?		
2. Trace one thread downward from a commitment: whose day does it appear in, and can they describe it?		
3. Check the joint between each objective and the operational standard that tells someone what to do in a room.		
4. Where a commitment has not reached that document, establish the route by which it can.		

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.