

WORKING MATERIAL 3.14 · CHAPTER 3 — THE INTERNAL AUDITOR'S LENS

Reporting to Management: What Leadership Actually Needs to Hear

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

GUIDING QUESTION

Your audit programme produced twenty-three findings last year. Name one decision that leadership took because of them.

1 · Verification Pact

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

Commonly asserted	What the standard supports	In our property
Audit results must be presented to management as a scorecard, dashboard or set of KPIs.	No format is prescribed. The requirement is that results be reported to relevant management. Counts, closure rates and traffic lights are conventions of practice, not requirements.	
The number of nonconformities is a required performance indicator.	The standard does not require nonconformities to be counted, and — as set out in 3.10 — does not grade them or recognise the category of observation at all.	
Reporting means reporting to top management.	The clause says relevant management. Departmental management is the relevant recipient of a departmental finding.	
If the audit reports are filed and accessible, results have been reported.	Retention of documented information as evidence of the programme and its results is a distinct requirement from the act of reporting the results.	
The management review must be an annual meeting.	Top management reviews the system at planned intervals. Neither an annual frequency nor a meeting format is specified; the interval is the organisation's choice, and must be planned.	
Audit results are the environmental input to the review.	They are one of several named inputs, alongside objectives, monitoring and measurement, the meeting of compliance obligations, interested-party communications and adequacy of resources.	
The purpose of the review is to inform leadership.	The specified outputs include conclusions on suitability, adequacy and effectiveness, and decisions — including decisions on any need for changes, resources included.	

2 · Common mistakes — a self-check

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

- ☐ **Writing the management report by summarising the audit reports** — The compression is the error, not the length. A summary of departmental documents produces a departmental document, shorter.
- ☐ **Reporting activity metrics — audits completed, findings raised, closure rate — as if they described the system** — They describe the audit function, and the closure rate in particular penalises exactly the findings that most need leadership.
- ☐ **Treating availability as reporting — attaching the full audit reports as an annex nobody reads — or omitting the auditor's conclusion** — The reader is left to form a conclusion from whatever number is largest.
- ☐ **Requesting nothing** — A report with no ask receives no decision, and the minutes will record, accurately, that it was received.
- ☐ **Routing everything upward** — Produces the second failure at the Sololaki Court and shuts down the flow of information the programme depends on.
- ☐ **Never reporting what the programme did not cover** — The single item leadership is best placed to act on is never put in front of it.
- ☐ **Allowing the review's output to be noting** — The standard describes conclusions and decisions; minutes that record neither are auditable evidence that the review is not being conducted as required.

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?
How were audit results reported to relevant management — reported, or only made available?	Report distribution; management review records	
Which level of management received each finding, and was it the level at which it could be resolved?	Finding log; report distribution	
Does the management review record its named inputs, and not only the audit results?	Management review minutes	
Which conclusions and decisions, including on resources, did the last review record?	Management review minutes	
Was the status of actions from previous reviews taken as an input?	Management review minutes	
Where a number was reported to leadership, was it attached to a decision and a lead time?	Management report; compliance obligations register	

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. Sort open findings by whether their corrective action lies above department level; only those go up.		

Action	Owner	Due date
2. Present each item that goes up with a cost, a consequence and a named ask.		
3. Leave findings a department can resolve with the management relevant to them.		
4. Report a number only with a decision and a deadline attached.		
5. Check that the review's minutes record decisions, not only that results were presented and noted.		

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.