

## WORKING MATERIAL 3.15 · CHAPTER 3 — THE INTERNAL AUDITOR'S LENS

# The Audit Programme Over Time: What Ten Years Say That One Year Cannot

Source: Francesco Dore, *The Helm and the Lens*, Volume 1b — ISO 14001:2026, subchapter 3.15

## GUIDING QUESTION

*Your property has ten years of internal audit reports. When did anyone last read them all in one sitting, and what would change if they did?*

## 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 |
|-----------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| Every process must be audited every year.                             | Frequency is to be set considering the environmental importance of the processes, changes affecting the organisation and the results of previous audits. A weighted programme in which some processes recur less often is what the text describes; an every-process-every-year grid is an unweighted one. |                 |
| Internal audits must be annual.                                       | No frequency is prescribed. The organisation determines it, and must be able to show what determined it.                                                                                                                                                                                                  |                 |
| A three-year cycle covering all clauses is required.                  | Not a requirement of this standard. Expectations of that shape come from elsewhere — which is the subject of the next chapter.                                                                                                                                                                            |                 |
| Previous audit results are history; the programme is planned forward. | They are a named input to the programme. Not using them is an omission against the programme requirement, not merely weak practice.                                                                                                                                                                       |                 |
| The audit programme is the schedule.                                  | The programme is required to address frequency, methods, responsibilities, planning requirements and reporting. A schedule is one of five.                                                                                                                                                                |                 |
| ISO 19011 must be followed.                                           | ISO 19011 is guidance for auditing management systems, not a requirements standard. No organisation is certified against it and no clause makes it binding.                                                                                                                                               |                 |
| An audit programme cannot itself be nonconforming.                    | It is part of the management system, subject to the system's requirements and to the obligation of continual improvement of its suitability, adequacy and effectiveness.                                                                                                                                  |                 |

## 2 · Common mistakes — a self-check

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

- ☐ **Writing next year's programme from last year's programme** — This is the mechanism the whole subchapter is about, and it feels like continuity from inside.
- ☐ **Treating the retained archive as a compliance obligation rather than as data, and grouping findings by department or by year** — Retention and use are different requirements and only one is usually met; those two groupings guarantee that recurrence stays invisible.
- ☐ **Building the programme from the organisation chart** — Anything without a department — contractors, outsourced services, shared areas, the management system's own upper altitude — has no row to appear in.
- ☐ **An unweighted grid in which every process appears every year, presented as thoroughness** — It is the absence of a judgement about environmental importance, not the presence of rigour.
- ☐ **Handing the programme to a new coordinator with a template and a verbal briefing** — The drift is expected to be noticed by somebody who has no way of knowing what the plan used to look like.
- ☐ **Rebuilding from scratch** — Discards the scheduling knowledge that is the one genuinely valuable thing an inherited plan contains.
- ☐ **Dropping an item from the plan without recording what the organisation is now relying on instead** — The programme loses information instead of banking it, and the next coordinator inherits an absence instead of a reason.

## 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? |
|-----------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|-------|
| Where does the programme record how the results of previous audits were considered in designing it?                         | Programme revision notes                    |       |
| Does the programme cover frequency, methods, responsibilities, planning requirements and reporting?                         | Audit programme                             |       |
| How does frequency reflect environmental importance, rather than every process every year?                                  | Audit programme; aspects register           |       |
| Where an item's frequency was reduced or an item removed, what reason and what accumulated evidence are recorded beside it? | Programme revision notes                    |       |
| Has the audit programme itself ever been examined as part of the system?                                                    | Programme review; management review minutes |       |

## 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. Read the audit archive across the years and make the coverage cut: look at the empty rows. |       |          |
| 2. Make the recurrence cut: group every finding by cause.                                     |       |          |

| Action                                                                                        | Owner | Due date |
|-----------------------------------------------------------------------------------------------|-------|----------|
| 3. Make the rung cut: classify every closed corrective action on the robustness ladder.       |       |          |
| 4. Reweight the programme rather than rewrite it, with a written reason beside every removal. |       |          |

*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.*