

WORKING MATERIAL 3.2 · CHAPTER 3 — THE INTERNAL AUDITOR'S LENS

Building an Audit Programme That Survives Contact with Occupancy

Source: Francesco Dore, *The Helm and the Lens*, Volume 1b — ISO 14001:2026, subchapter 3.2

GUIDING QUESTION

Your audit programme was designed in the quietest month of the year. What happens to it in the busiest one?

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
"You must audit the entire management system once a year."	The standard requires planned intervals informed by environmental importance and prior results — it does not set an annual full-system cycle as a requirement.	
"Every process must be audited with the same frequency."	Frequency must take environmental importance into account, which is a direct instruction to make it uneven where importance is uneven.	
"The audit programme means the schedule."	The programme must cover frequency, methods, responsibilities, planning requirements AND reporting — the schedule is one element of five.	
"A missed audit is automatically a nonconformity against this clause."	The clause requires planned intervals and a maintained programme; whether a deferral breaches it depends on whether the programme provided for deferral and whether the interval remains planned.	
"Software is required to manage an audit programme properly."	No tool, platform or format is prescribed; the requirement is that the programme exists, is maintained, and accounts for the three stated inputs.	

2 · Common mistakes — a self-check

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

- ☐ **Designing the programme in the quietest month without modelling the busiest** — A schedule that is realistic for two months of the year.
- ☐ **Distributing audit frequency evenly across all processes** — The most environmentally significant processes receive the least proportionate scrutiny.
- ☐ **Treating deferral as an informal operational decision** — A pattern of deferral that nobody reviews because nobody records it as a pattern.
- ☐ **Rewriting the programme annually from the previous version rather than from the previous findings** — The programme drifts out of step with a property that has changed.

- ☐ **Recording compressed audits as completed** — The closure log stops being able to distinguish scrutiny from attendance.
- ☐ **Setting frequency without recording the reason for it** — The reasoning is lost at the next handover and the frequencies become arbitrary inheritance.

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?
Does the programme document all five elements — frequency, methods, responsibilities, planning requirements and reporting — or only frequency?	Audit programme	
Where is it shown that environmental importance, changes affecting the organisation and previous audit results were considered when intervals were set?	Programme revision notes; aspects register	
Which processes are audited more or less often than others, and what reason is recorded for each interval?	Audit programme	
Which changes since the last revision — contracts, outsourcing, new areas — have entered the programme, and when?	Change records; supplier contracts; programme revisions	
Which audits were deferred, by whom, by how long, and for what stated reason?	Programme log; deferral records	
For each audit actually conducted, where were its objectives, criteria and scope defined?	Individual audit plans	

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. State the programme's priorities explicitly, rather than letting the month with the fewest spare hours decide them.		
2. Record, for each process, how environmental importance, organisational change and prior findings set its interval.		
3. Test the schedule against the busiest season, not only against the quiet one in which it was drafted.		
4. Name any process that has not been genuinely examined in years and decide when it will be.		

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.