

WORKING MATERIAL 3.3 · CHAPTER 3 — THE INTERNAL AUDITOR'S LENS

Audit Criteria: What You Are Actually Checking Against

Source: Francesco Dore, *The Helm and the Lens*, Volume 1b — ISO 14001:2026, subchapter 3.3

GUIDING QUESTION

Your last internal audit found the property conformant. Conformant with what, exactly, and who wrote it?

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
"The criteria are the checklist."	The clause requires criteria to be defined for each audit; a checklist is a method of applying criteria, not a statement of them.	
"Auditing against your own procedures is sufficient."	The stated purpose names both the organisation's own requirements AND the requirements of the standard — procedures alone address one of the two.	
"Criteria and scope are the same thing expressed differently."	The clause names them as two separate things to be defined; one bounds what is examined, the other determines what counts as conformity.	
"Criteria must be identical across every audit for consistency."	The requirement is that criteria be defined for each audit — which permits, and in practice requires, different criteria for different processes.	
"Contractual and customer environmental requirements cannot be audit criteria."	Nothing in the clause restricts what the organisation may adopt as criteria; the constraint is that they be defined, not that they come from a particular source.	

2 · Common mistakes — a self-check

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

- ☐ **Auditing solely against internal procedures** — A closed loop that cannot detect its own procedures becoming obsolete.
- ☐ **Letting an inherited checklist function as undeclared criteria** — The criteria are one person's old judgement, never re-examined as judgement.
- ☐ **Naming every possible reference point as criteria for every audit** — Genuine findings diluted among marginal observations; reports that stop being read.
- ☐ **Defining criteria after the audit, from what was examined** — The criteria describe the audit rather than directing it.
- ☐ **Treating scope as if it settled criteria** — A well-bounded audit that never decides what conformity means.

- ☐ **Excluding customer and contractual commitments** — Promises the property has made that it has no mechanism to verify.

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 audit, which criteria were named in the plan before the audit began?	Audit plans	
Which audits used the requirements of the standard itself as criteria, and which used only the property's own procedures?	Audit plans; audit reports	
Is there a table setting each internal procedure beside the clause it serves — and which clauses have no corresponding procedure?	Procedure–clause cross-reference	
Which written environmental commitments to clients have ever been used as audit criteria?	Tender library; client contracts; audit plans	
Are the environmental policy and the objectives used as criteria anywhere in the programme?	Audit plans; policy; objectives	

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. Write the criteria into the plan of each audit, in four lines, before the audit starts.		
2. Include the requirements of the standard among the criteria, not only what the property wrote itself.		
3. Look for the distance between the property's own documents and the standard now, before someone else finds it on their schedule.		

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.