

WORKING MATERIAL 3.4 · CHAPTER 3 — THE INTERNAL AUDITOR'S LENS

Competence of the Internal Auditor

Source: Francesco Dore, *The Helm and the Lens*, Volume 1b — ISO 14001:2026, subchapter 3.4

GUIDING QUESTION

Your internal auditor holds a certificate. Can they tell, standing in the plant room, when a plausible answer is the wrong 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
"Internal auditors must hold an accredited lead auditor qualification."	No qualification is named; competence may rest on education, training or experience, and the organisation determines what is necessary.	
"ISO 19011 compliance is mandatory for internal audits."	ISO 19011 is a guidance document for auditing management systems, not a requirements standard; it is useful, and it is not something an organisation is certified against.	
"A two-day course certificate satisfies the competence requirement permanently."	The requirement is that persons be competent for the work; a certificate is evidence of training at a point in time, not a standing determination of competence.	
"Competence is about the auditor, so it is assessed once per person."	The requirement is to determine the necessary competence for the work — which varies by audit, and therefore so does the assessment.	
"Technical experience cannot substitute for formal audit training."	Experience is named alongside education and training as a basis; whether it suffices depends on the competence the specific audit needs.	

2 · Common mistakes — a self-check

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

- ☐ **Treating a training certificate as a standing determination of competence** — Competence assessed once, for a generic role, never for the actual audits assigned.
- ☐ **Recognising only formal training and discounting experience** — A narrower test than the requirement sets, and the property's best subject knowledge excluded.
- ☐ **Assigning auditors by availability and independence alone** — Independence achieved and competence left to chance.
- ☐ **Assuming audit competence implies subject competence** — Procedurally perfect audits that cannot evaluate what they observe.
- ☐ **Assuming subject competence implies audit competence** — Real findings raised verbally, unevicenced, and sometimes never recorded.

- ☐ **Pairing every audit as a blanket rule** — Cost added where no gap existed, and determination replaced by policy.

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 is the competence necessary for each audit assignment determined, and was it determined before the auditor was assigned?	Audit programme; competence determination	
On what basis — education, training or experience — is each auditor considered competent for the specific audits assigned?	Training records; CVs; competence records	
What documented information is retained as evidence of each auditor's competence?	Personnel and training files	
Where an auditor lacked part of the competence an audit needed, what action was taken?	Programme notes; training records	
When an audit was reassigned during the year, was the competence determination revisited?	Programme change log; reassignment 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. For each audit in the programme, write down what that particular examination needs: knowledge of the process and competence in audit method.		
2. Check each assigned auditor against that statement, not against the certificates they hold.		
3. Where one person does not bring both capabilities, decide how the gap is covered for that audit.		

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.