

WORKING MATERIAL 3.5 · CHAPTER 3 — THE INTERNAL AUDITOR'S LENS

Impartiality and Objectivity in a Property You Work at Every Day

Source: Francesco Dore, *The Helm and the Lens*, Volume 1b — ISO 14001:2026, subchapter 3.5

GUIDING QUESTION

Your auditor was independent of the department. Was the finding still the same by the time it reached the report?

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
"Impartiality means the auditor must not audit their own department."	That is one arrangement serving the requirement; the requirement is that the audit process be impartial, which extends beyond the assignment.	
"An internal auditor cannot be impartial because they are an employee."	The standard provides for internal audits conducted by the organisation; impartiality is required of the process, and the clause plainly contemplates it being achievable internally.	
"Sending the draft finding to the auditee for agreement is required good practice."	Nothing in the clause requires auditee agreement; factual review is a choice the organisation makes, and it is one of the points where impartiality of the process is most exposed.	
"Using an external auditor removes the impartiality problem entirely."	It addresses the assignment stage; the later stages — what happens to the finding and who decides it stands — remain internal and remain unprotected unless designed.	
"Objectivity is a personal quality the organisation cannot engineer."	The requirement is placed on the organisation, not the individual, which presupposes that it is something the organisation can arrange.	

2 · Common mistakes — a self-check

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

- ☐ **Treating impartiality as settled once the auditor is independent of the department** — Four later stages left entirely unprotected.
- ☐ **Sending draft findings to the auditee without defining what may be commented on** — Factual review becomes renegotiation of the finding itself.
- ☐ **Leaving auditor–auditee disagreement to be resolved between the two of them** — The outcome is determined by seniority and persuasiveness.
- ☐ **Recording only the final wording of a finding** — Alterations become invisible, and so does the pattern of them.

- ☐ **Assuming impartiality failures always run toward leniency** — Severity driven by grievance passes unexamined because the findings look rigorous.
- ☐ **Letting the auditee choose the audit date** — The department is audited in the version of itself it finds easiest to present.

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?
Beyond who audits whom, what arrangement protects impartiality at the stages of criteria, access, draft review and acceptance?	Audit programme; reporting arrangements	
What may an auditee comment on when reviewing a draft, and where is that written?	Reporting arrangements	
Is every finding withdrawn or downgraded after draft review recorded, with its original wording and the reason?	Finding log	
Who decides when auditor and auditee disagree about a finding?	Programme responsibilities; record of decisions	
Who chose the audit day, and were records requested by name during the audit or supplied as a prepared pack?	Audit plans; audit notes	
To whom do audit reports go first, and does the route pass through the audited area's manager?	Report distribution 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. List the stages of the audit process — assignment, criteria, access, draft review, acceptance — and name what protects each one.		
2. At every handover, ask whether the auditor's willingness to hold their ground is the only thing between an interested party and a different outcome.		
3. Where it is, put an arrangement in place rather than relying on the individual.		

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.