

WORKING MATERIAL 3.6 · CHAPTER 3 — THE INTERNAL AUDITOR'S LENS

Planning a Single Audit: Scope, Timing and Access

Source: Francesco Dore, *The Helm and the Lens*, Volume 1b — ISO 14001:2026, subchapter 3.6

GUIDING QUESTION

You audited the kitchen, and the kitchen was in order. Where does what the kitchen produces actually go?

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
"Audit scope must be defined by department."	The standard requires scope to be defined; it does not prescribe the basis, and process-based scoping is fully available.	
"An audit plan must be issued a set number of days in advance."	No notice period is specified anywhere; the organisation decides, and unannounced internal audits are not prohibited.	
"Opening and closing meetings are mandatory for internal audits."	They are common practice and are not required by the clause; what is required is that results be reported to relevant management.	
"Each audit must cover the entire management system to be valid."	Scope is defined per audit; a narrow, well-defined scope is entirely conformant and usually more useful.	
"The audit must be conducted during normal working hours."	Nothing restricts timing; in a property operating continuously, normal hours is not a meaningful category anyway.	

2 · Common mistakes — a self-check

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

- ☐ **Scoping every audit by department** — Every handover in the property permanently unexamined.
- ☐ **Scoping a whole topic as one audit** — Breadth without depth; findings a narrower audit would have found faster.
- ☐ **Auditing only during the day shift** — The states in which the process is least supervised are never seen.
- ☐ **Giving enough notice for the department to prepare fully** — The audit examines a version of the process assembled for it.
- ☐ **Planning the route by geography rather than by material flow** — The auditor visits places instead of following a process.
- ☐ **Adopting process scoping as a universal rule** — Static arrangements diluted by handovers that were worth a line, not an hour.

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?
On what basis — department, area or process — was the scope of each audit defined, and why?	Audit plans	
Does any audit scope follow a process across the handovers between departments?	Audit plans; audit reports	
On which days, shifts and seasons were audits held, and do they include the hours when the process is least supervised or at its peak?	Audit programme; audit plans	
Could each scope be walked in the time allotted, in the order the material travels?	Audit plans; recorded durations	
Where are the programme's planning requirements written down?	Audit programme	

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. Check the next audit plans for the four defaults: by department, during the day, in a quiet week, from a prepared pack.		
2. Scope at least one audit along the path of the material rather than the organisation chart, including the places between departments.		
3. Time audits so that the states that matter can be observed.		
4. Obtain evidence during the audit rather than from a selection prepared in advance.		

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.