

WORKING MATERIAL 3.7 · CHAPTER 3 — THE INTERNAL AUDITOR'S LENS

Gathering Evidence: What You Have Been Told and What You Have Established

Source: Francesco Dore, *The Helm and the Lens*, Volume 1b — ISO 14001:2026, subchapter 3.7

GUIDING QUESTION

You wrote «confirmed» in your notes. Confirmed by what, and could it have been confirmed by anything else?

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
"If it is not documented, it did not happen."	A maxim, not a requirement; the standard requires documented information where it specifies it, and absence of a record is evidence about the record, not proof about the activity.	
"An auditor must accept a signed record at face value."	Nothing requires that; the purpose is information on effective implementation, which a record copied from a procedure cannot supply.	
"Photographic evidence is required to substantiate a finding."	No form of evidence is prescribed; sufficiency is the auditor's judgement against the criteria.	
"Interviews are not valid audit evidence."	Interviews are a legitimate method; what they establish is what the person believes, which is genuine information provided it is not recorded as something else.	
"The auditee must sign the evidence for it to count."	Acknowledgement is an arrangement some organisations adopt; the clause requires none of it.	

2 · Common mistakes — a self-check

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

- ☐ **Recording an explanation as a confirmation** — The notes assert something the audit never established.
- ☐ **Treating procedure, interview and log as three sources** — One source counted three times, with a single error propagating through all of them.
- ☐ **Accepting a prepared pack of records** — The evidence base is a selection made by the party being audited.
- ☐ **Asking questions that contain their own answer** — Agreement is produced instead of information.
- ☐ **Never checking a log against anything outside it** — A log that cannot disagree is never found out.

- ☐ **Assuming automatically generated data needs no scrutiny** — The instrument becomes the unexamined single source.
- ☐ **Re-performing everything** — An inspection that does not fit in the time available.

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?
Which method — document review, observation, interview or re-performance — does the programme set for each process?	Audit programme	
For each material conclusion in the notes, is it recorded whether it was told, read, seen or re-performed?	Audit notes	
Do the records audited capture what was actually observed or measured, or only that the specified value was applied?	Operating logs; checklists	
When were the instruments behind automatically generated records last calibrated?	Calibration records; building management system	
Have internal records been reconciled against a figure produced outside the environmental system?	Meter readings; supply invoices; contractor tickets	

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. Mark every material point in the audit notes as either told or established.		
2. For each one, ask what would look different if it were false.		
3. Where nothing already examined would look different, go and find the one thing that would before writing the finding.		

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.