

WORKING MATERIAL 3.8 · CHAPTER 3 — THE INTERNAL AUDITOR'S LENS

Sampling: What a Handful of Records Can and Cannot Tell You

Source: Francesco Dore, *The Helm and the Lens*, Volume 1b — ISO 14001:2026, subchapter 3.8

GUIDING QUESTION

You examined six records and all six were in order. What, precisely, do you now know about the other ninety?

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
"An audit sample must be statistically representative."	No statistical requirement appears anywhere in the clause; audit sampling is a detection method, not an estimation method.	
"There is a minimum number of records per audit."	No number is specified; sufficiency is judged against the criteria and the variation in the process.	
"Random selection is required to avoid bias."	Nothing requires randomness; deliberately targeting high-risk conditions is a legitimate and usually more informative choice.	
"A clean sample demonstrates conformity of the process."	It demonstrates that the sampled instances conformed; what it says about the rest depends entirely on how it was drawn.	
"Sampling more records always strengthens the conclusion."	Only if the additional records add variation; thirty records from one population remain one population.	

2 · Common mistakes — a self-check

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

- ☐ **Taking the records that are to hand** — A sample defined by filing order, usually chronological and recent.
- ☐ **Asking the department for examples** — The population is selected by the party being audited.
- ☐ **Treating a clean sample as evidence about the population** — Absence of findings mistaken for absence of problems.
- ☐ **Increasing sample size without adding variation** — More records from the same population, and the same blind spot.
- ☐ **Never writing down what the population is** — Whole categories of person or transaction excluded without anyone deciding to.
- ☐ **Sampling only exceptions** — A report about unusual cases that says nothing about ordinary work.
- ☐ **Auditing training records only when the staff are present** — The workforce that is absent at audit time is never examined.

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?
How was the population defined before each sample was drawn, and does it include seasonal, agency and contracted personnel?	Audit notes; personnel records, including archived files	
Across which dimensions — permanent and seasonal, department, season, new starters — was the sample spread?	Audit notes	
Which exceptions, such as substitutions or out-of-routine orders, were deliberately sampled?	Audit notes; purchasing records	
How does the sampling take account of changes such as the seasonal increase in staff?	Audit programme; staffing data	
Where are the competence records of seasonal staff kept, and could the audit reach them?	Archived personnel files; training 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. Before opening any record, write down the population and where the sample will be drawn from.		
2. Check that the sample gives the process a fair chance to fail, not merely what was available.		
3. Report a clean result from a sample of convenience as absence of information, not as reassurance.		

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.