

WORKING MATERIAL 3.9 · CHAPTER 3 — THE INTERNAL AUDITOR'S LENS

Writing Findings That Survive Challenge

Source: Francesco Dore, *The Helm and the Lens*, Volume 1b — ISO 14001:2026, subchapter 3.9

GUIDING QUESTION

Someone who was not there reads your finding in eighteen months. Can they tell what was wrong, and how you knew?

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
"Every finding must propose a corrective action."	Nothing requires it; determining action to eliminate the cause is the organisation's task under a separate requirement, not the auditor's within the finding.	
"A finding must be signed as agreed by the auditee."	Acknowledgement is an organisational arrangement; the clause requires results to be reported to relevant management, not agreed by the audited party.	
"Findings must cite a clause of the standard to be valid."	Criteria may include the organisation's own requirements as well as the standard; the finding must name the requirement it uses, whichever it is.	
"Observations and opportunities for improvement are required categories."	No categories are prescribed; a property may use them, and nothing obliges it to.	
"The auditor determines the root cause as part of the finding."	Evaluating the need for action to eliminate causes is required of the organisation after the fact, and conflating it with the finding weakens both.	

2 · Common mistakes — a self-check

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

- ☐ **Writing a finding about people rather than about a system** — It is disputed on fairness, and there is no owner who can fix it.
- ☐ **Proposing the remedy inside the finding** — The remedy is refuted and the problem is buried with it.
- ☐ **Omitting the requirement** — The reader supplies their own, and the disagreement becomes unresolvable.
- ☐ **Evidence that cannot be located again** — Nothing can be verified, so nothing can be defended.
- ☐ **Generalising from a small number of instances** — One counter-example appears to refute the entire finding.
- ☐ **Understating the extent to keep the peace** — The finding is later judged minor on the strength of its own wording.

- ☐ **Treating a well-written finding as a solved problem** — The gap is documented, and the mechanism that produced it is untouched.

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?
Does each finding name the requirement it was measured against?	Audit reports; finding log	
Is the evidence specific enough — period, place, records — for someone else to locate it again?	Audit reports; audit notes	
Does each finding state the gap between requirement and evidence, about a system rather than about people?	Audit reports	
Is documented information retained on the nature of each nonconformity and the actions taken?	Finding log; corrective action records	
Can a finding from eighteen months ago be understood without its author?	Archived audit reports	

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. Reduce each draft finding to three parts: the requirement, the evidence, the gap.		
2. Remove everything else that offers a surface for attack without anyone having to dispute the facts.		
3. Before submitting, test whether a stranger reading it in eighteen months could establish what was required, what was found and how the two differ.		

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.