Auditing What Was Done About an Opportunity

GUIDING QUESTION *Has anybody in your property ever investigated a number that was better than expected? If not, your opportunity register was written in a meeting rather than found in your operation.*

Property: _____ Completed by: _____ Date: _____

How to use this sheet: work through the four parts with the people who own the process. The left-hand text comes from the book; the empty columns are for what is true in your property.

1. Verification Pact: what the market says, what actually holds, and your property

What the market says	What actually holds	In our property
An opportunity register is required.	No. An opportunity register is not required.	
Opportunities must be scored and prioritised like risks.	No. ISO 9001:2026 does not prescribe a risk-style scoring method for opportunities.	
A property must act on every opportunity it identifies.	No. The organisation determines opportunities that need to be addressed; it is not required to pursue every conceivable opportunity.	
An auditor may raise a finding on the quality of an opportunity.	Not merely because the auditor dislikes the opportunity. A finding needs a requirement and evidence of a gap in the required determination, action or evaluation.	
Commercial growth initiatives satisfy this clause.	Only where the initiative actually addresses a QMS opportunity relevant to the purposes of clause 6.1.	
Evaluating effectiveness is recommended, not required.	Incorrect. ISO 9001:2026 requires evaluation of the effectiveness of actions taken to address opportunities.	
Opportunities and improvement opportunities under clause 10 are the same.	No. They are related, but clause 6.1 opportunity planning and clause 10 improvement are distinct provisions.	

2. Objective evidence: what an auditor would examine

Line	What to examine	Found? (Yes / Partly / No)	Notes and location
Document	Whatever the property holds as its determination of opportunities, examined for a stated source, a stated effect on the ability to deliver or on satisfaction, and a stated method of evaluating effectiveness.		
Record	Evidence that the effectiveness of a completed action was evaluated and what it concluded. This is the record that will be missing in the great majority of properties.		
Read	Management review minutes, capital approvals and the marketing calendar for two years, which together produce the list of what the property actually did, whatever the register says.		
Told	Ask what the last initiative was supposed to achieve and who established whether it did. Then ask whether anybody has ever looked into a number that came out better than expected.		
Seen	The initiative in operation. Dormancy is visible, is never in the register, and is the characteristic failure of a hotel partnership.		
Absence	There will be no opportunity anywhere in the record that was evaluated and found ineffective, and no		

Line	What to examine	Found? (Yes / Partly / No)	Notes and location
	instance of an opportunity having been determined from the property's own performance data.		

3. Common mistakes: self-check

Mistake	Why it matters	Present here? (Yes / Partly / No)
Auditing the merit of the opportunities.	It is commercial judgement, it belongs to the people who will live with it, and the moment the register is understood to be assessed it becomes a submission.	
Auditing only the register.	It is the newest document in the building and the least informative; the evidence is in what the property has done without calling it anything.	
Accepting a purpose as a target.	A purpose cannot fail, which is precisely why it is comfortable and why it teaches nothing.	
Accepting an evaluation method constructed afterwards.	The requirement is to plan how effectiveness will be evaluated, and a method invented at the review is a justification.	
Recording a failed initiative as a nonconformity.	It is the clause working; treating it as a finding produces a register of successes within one cycle.	
Never asking about favourable variances.	It is the single most productive question available on this clause and the answer is almost always no.	
Adding advice to the finding.	Two findings, one of which is not an audit finding, and the second is the only one anybody will remember.	
Treating this clause as the improvement clause.	They are related, they are not identical, and a finding should say which of the two it rests on.	

4. Action plan

Position from the book / gap found	Action in our property	Owner	Deadline
The auditor examines the discipline and never the merit.			
The audit runs backwards as well as forwards.			
The decisive test is whether a target and an evaluation method existed before the action.			
An opportunity record containing no failures has probably not been evaluated.			
The most productive single question is whether anybody has ever investigated a good number.			

In brief

Opportunity is the one requirement in the standard with no required state, which means an auditor cannot examine whether a property found the right ones and must examine only whether the discipline was applied: a stated source, analysis and evaluation, a target rather than a purpose, a method of evaluating effectiveness fixed in advance, and, where the action is finished, an evaluation that actually happened and was capable of concluding that it had not worked.

Source: The Helm and the Lens, Volume 2b: The Lens, subchapter 3.12. This sheet does not reproduce the text of any standard; work with your own copy of ISO 9001:2026 from an authorised source.