Writing a Finding That Survives Being Contested

GUIDING QUESTION *Read your last audit finding aloud and ask who it is about. If the answer is a person, rewrite it; and if it cannot be rewritten, say so to the person who will receive it.*

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
A finding must be agreed by the auditee before it is issued.	No. Findings do not require auditee consent; evidence should be checked for accuracy and the finding understood.	
A single instance is insufficient to raise a finding.	No. One instance can establish nonconformity where it demonstrates failure to meet a requirement.	
An auditor should propose the corrective action.	No. The auditor identifies the nonconformity; management determines correction and corrective action.	
A contested finding must be withdrawn or escalated.	No. A supported finding can remain contested; unresolved differences are recorded and handled through the audit process.	
Findings may not identify the individual concerned.	Not as an absolute rule. Identity should be omitted where unnecessary, but it may be relevant to traceability of evidence in some circumstances.	
Diverging opinions are resolved before the report is issued.	Not necessarily. ISO 19011 allows unresolved diverging opinions to be recorded.	
An auditor may record what could not be established.	Yes. An auditor can report that conformity could not be established where evidence is insufficient, provided the wording accurately distinguishes that from a proven nonconformity.	

2. Objective evidence: what an auditor would examine

Line	What to examine	Found? (Yes / Partly / No)	Notes and location
Document	The property's audit findings for the past year, read for whether each contains a requirement, evidence and a stated gap, and for whether the extent is declared in both directions.		
Record	Any record of a draft review, showing what was contested, on what ground, and whether the auditor's original wording was retained.		
Read	Findings whose evidence is a single occasion, checked for whether the audit established what reached the person concerned. Most stop at the point where the failure became visible.		
Told	Ask an auditor what they do when a finding is challenged. An answer about defending it and an answer about withdrawing it are both wrong; the answer is about establishing the complete fact.		
Seen	A closing meeting. Who is present, who speaks, and whether the auditor names the identification problem before somebody else does.		
Absence	There will be no record anywhere of a finding that was contested successfully on a factual ground and then reissued in a different and better form. Contests in hotel audit programmes almost always		

Line	What to examine	Found? (Yes / Partly / No)	Notes and location
	end in withdrawal or in stalemate.		

3. Common mistakes: self-check

Mistake	Why it matters	Present here? (Yes / Partly / No)
Collapsing the instance into the finding.	The instance is evidence; what it demonstrates about the process is the finding, and they are separate sentences.	
Locating a failure by role.	In a property with one night auditor, at the night audit and the night auditor are the same phrase however different they look.	
Writing before walking the chain backwards.	Where the evidence is one act, the auditor has examined the point at which the failure became visible and not necessarily the point at which it was determined.	
Defending a contested finding.	A successful factual contest almost always means the auditor stopped one link too early, and the response is enquiry rather than argument.	
Withdrawing under context.	Unfairness, pressure and under-resourcing are frequently true, are worth recording, and are not grounds for withdrawal.	
Softening a finding to protect somebody.	It produces something both unfair and useless; naming the identification problem out loud costs nine seconds and does the job properly.	
Treating representation as opposition.	The representative belongs in the room, and at the Point Waterfront the steward produced the most useful fact in the audit.	
Discarding the draft.	The pair of versions is the best training material an audit programme will ever own, and its value is that the first one was good and still wrong.	

4. Action plan

Position from the book / gap found	Action in our property	Owner	Deadline
The condition is the finding and the instance is the evidence.			
Failures are located by moment.			
The chain is walked backwards before the draft.			
Only three grounds withdraw a finding.			
Where the individual is unavoidably identifiable, the auditor says so first.			

In brief

A finding has three parts and no others, and its extent is declared in both directions. What a quality audit in a hotel adds is that the evidence is almost always one person's work on one identifiable shift, which means the finding must be written as a condition of a process, located by moment rather than by role, with the process as its grammatical subject; and where the individual remains unavoidably identifiable, the auditor says so at the closing meeting before anybody else has to.

Source: The Helm and the Lens, Volume 2b: The Lens, subchapter 3.13. This sheet does not reproduce the text of any standard; work with your own copy of ISO 9001:2026 from an authorised source.