Independence Where There Is Only One Competent Person

GUIDING QUESTION *Name the three processes in your property that only one person understands well enough to audit. Who audits them, and what does your audit report say about that?*

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 our 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 auditor may never audit their own work.	Not as an absolute ISO 9001 rule. The requirement is objectivity and impartiality of the audit process; auditing one's own decisions creates a risk that must be controlled.	
Internal auditors must be independent of the function audited.	No absolute organisational-independence formula is stated for internal auditors. Independence is an audit principle and should be achieved as far as practicable.	
A small property must buy internal audits from outside.	No. Outsourcing is one option, not a universal requirement.	
The consultant who built the system may audit it.	Only if objectivity and impartiality can genuinely be protected. Designing the system creates an obvious self-review risk that must be evaluated.	
Independence is a property of the auditor.	Not only. It is also a property of the assignment, relationships, responsibilities and safeguards surrounding the audit.	
Objectivity can be demonstrated by a signed declaration.	No. A declaration can disclose a conflict; it does not by itself remove bias or demonstrate objective auditing.	
An audit conducted without independence is not an audit.	It can still be an internal audit where complete independence is impracticable, provided objectivity and impartiality are effectively safeguarded.	

2. Objective evidence: what an auditor would examine

Line	What to examine	Found? (Yes / Partly / No)	Notes and location
Document	Whatever the property holds recording who conducted each audit and their relationship to the process, and any statement of what the audit could not objectively assess.		
Record	Who set the objective and scope for each audit. Where the auditor set their own for a process they own, no bias control was applied at all.		
Read	The audit programme against the organisation chart. The processes absent from the programme are frequently exactly the ones with a single competent owner.		
Told	Ask the auditor of a technical process whether they configured or designed any part of what they audited. The answer is usually yes and is usually nowhere in the report.		
Seen	The audit itself, if it can be observed. An auditor examining their own configuration moves through it at a speed that is itself informative.		
Absence	There will be no statement anywhere in the		

Line	What to examine	Found? (Yes / Partly / No)	Notes and location
	programme acknowledging a limitation on objectivity, and no record of any external or peer input into the processes with a single owner.		

3. Common mistakes: self-check

Mistake	Why it matters	Present here? (Yes / Partly / No)
Leaving the single-owner processes out of the programme.	It is the most common response, it is never a decision, and the processes concerned are the ones that matter most.	
Sending an auditor who cannot follow the answers.	Being told what a log says is not evidence, and the resulting record asserts that an audit happened.	
Buying the audit from the person who built the system.	It has the shape of independence and none of the substance, and it is probably the commonest arrangement in independent hospitality.	
Letting the auditor set their own objective for their own process.	Separating who decides from who looks costs ten minutes and is the cheapest bias control available.	
Saying nothing in the report.	A declared dependency turns a compromised audit into a usable one; an undeclared one turns it into a misleading document.	
Believing that trying harder addresses the limit.	A process owner can audit execution and cannot see their own assumptions, and no amount of diligence changes that.	
Treating an impartiality policy as a control.	The constraint is arithmetic (nine people) and a policy does not add a tenth.	
Never asking a competitor.	Two independent hotels in one city have identical problems, no competitive overlap in the systems that matter, and no reason not to trade an afternoon.	

4. Action plan

Position from the book / gap found	Action in our property	Owner	Deadline
The property names the processes only one person can audit.			
Those processes are audited anyway.			
The objective and scope are set by somebody other than the auditor.			
The dependency is declared in the report, specifically.			
A stranger is imported for the assumptions, not for the audit.			

In brief

Auditors are selected and audits conducted so as to ensure objectivity and the impartiality of the audit process, with independence from the activity audited wherever practicable, and where it is not practicable, with demonstrable effort to remove bias. That qualification is what makes the requirement liveable in a property of nine managers, and it converts an impossible standard into three cheap obligations.

Source: The Helm and the Lens, Volume 2b: The Lens, subchapter 3.4. This sheet does not reproduce the text of any standard; work with your own copy of ISO 9001:2026 from an authorised source.