Evidence When the Output Has Already Left

GUIDING QUESTION *Take a task your property signs for every day and work out what it must consume when it is done properly. Now ask the stores how much of that went out last month.*

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 signed check sheet is evidence that the check was performed.	No. It is evidence that a check was recorded; corroboration may be needed to establish that the check occurred and was effective.	
Consistent interview answers corroborate each other.	Not automatically. Consistent answers may share the same misunderstanding; independent corroboration strengthens them.	
Stock and consumption data are financial records, not audit evidence.	They can be highly relevant audit evidence where they illuminate the process or its outputs.	
An auditor may not use data collected for another purpose.	Not as a rule. Information collected for another legitimate purpose can often be used if it is relevant and sufficiently reliable; for personal data the use must also be compatible with the original purpose and have a legal basis.	
Night processes cannot be audited without night attendance.	Not always. Night attendance may be necessary where direct observation is essential, but logs, system data and other evidence can sometimes support the audit objective.	
Where a process cannot be verified, the record is the only option.	No. Where later verification is impossible, validation/revalidation of the process and other evidence become especially important; a record is not the only possible evidence.	
A check sheet with no gaps indicates a well-controlled process.	No. Uniformly completed check sheets can indicate control, but can also indicate a recording system that is not discriminating; the auditor tests reliability.	

2. Objective evidence: what an auditor would examine

Line	What to examine	Found? (Yes / Partly / No)	Notes and location
Document	Whatever the property holds identifying processes whose output cannot be verified after the fact, and any evidence that those processes have been validated rather than inspected.		
Record	Consumption records for a process across a period, set against the activity records for the same period. This comparison takes an hour and is available in every hotel.		
Read	The check sheet itself, examined as a designed object: how many signatures it asks for, at what moments, and whether those moments correspond to anything in the actual work.		
Told	Ask about a named occasion rather than about the routine. The difference in the quality of the answer is immediate and is the whole of the interview technique for unobserved processes.		

Line	What to examine	Found? (Yes / Partly / No)	Notes and location
Seen	The place at an unexpected hour, and the store. A sauna corridor at six in the morning and a chemical store at any time both say things that no log says.		
Absence	There will be no consumption comparison anywhere in the audit programme, and no list of processes the property cannot verify. Both are free and neither exists.		

3. Common mistakes: self-check

Mistake	Why it matters	Present here? (Yes / Partly / No)
Starting with the log.	It is one of the weakest sources in the building and it is the one an auditor is handed on arrival.	
Treating consistent interviews as corroboration.	Four people describing the same routine establish a shared understanding of the routine, not what happened on any evening.	
Never visiting the stores.	Consumption is generated by the work and recorded for reordering, which makes it unusually hard to shape and the least used evidence a hotel keeps.	
Treating a matching consumption figure as conformity.	It proves the material moved; it says nothing about whether the work was done well.	
Reaching for dishonesty at the first discrepancy.	Badly designed forms, discontinued tasks and changed products explain most of them, and an auditor who accuses will be right occasionally and trusted rarely afterwards.	
Asking about routines.	What do you normally do produces the norm; what happened last Tuesday produces something checkable.	
Auditing a check sheet without examining its design.	A form that asks for three attestations where the work has one moment is a form that requires an honest person to sign untruthfully.	
Confusing evidence problems with validation problems.	Where the output cannot be verified in time, better evidence about the activity does not answer the question; validation does, and the finding belongs to the top of the property.	

4. Action plan

Position from the book / gap found	Action in our property	Owner	Deadline
The audit of an unobserved process begins at the stores, not at the log.			
Consumption detects impossibility, not conformity.			
Recollection is collected about occasions, not about routines.			
Third-party traces are searched deliberately.			
Where nothing can verify the output in time, the question is validation.			

In brief

Audit evidence must be verifiable, and most of what a hotel does happens when the auditor is not there and has left nothing behind but residues. Those residues are not equal: consumption first, because it is generated by the work rather than about it; then traces made by third parties; then system-generated records, reliable but blind to whatever nobody configured; then the physical state at an unexpected hour; then self-made

activity records; and last recollection, which is usable only about named occasions, collected promptly and separately.

Source: The Helm and the Lens, Volume 2b: The Lens, subchapter 3.7. This sheet does not reproduce the text of any standard; work with your own copy of ISO 9001:2026 from an authorised source.