The Departments Nobody Audits

GUIDING QUESTION *List every department your internal audit programme has visited in the past three years. Now list every department in your hotel. Which names are on the second list only, and what do they all have in common?*

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
Internal audit covers operational departments.	No. Internal audit covers the QMS processes, including relevant support and back-office processes.	
Finance functions are covered by financial audit.	No. A financial audit has different objectives and criteria and does not automatically cover QMS requirements in finance.	
Billing and credit control are outside the quality management system.	Incorrect. Billing and credit control can be QMS processes where they affect agreed service, customer requirements, post-delivery activities or satisfaction.	
A brand audit template constitutes an audit programme.	No. It may contribute criteria or evidence, but it is not automatically the organisation's ISO 9001 audit programme.	
A shared mailbox is not a process.	Incorrect. A shared mailbox can be part of a process if it is a controlled channel through which requirements, requests or outputs are managed.	
An auditor must be from the same discipline as the function audited.	No. The auditor needs competence appropriate to the assignment; identical professional background is not universally required.	
Client contract terms are commercial, not audit criteria.	Incorrect. Contract terms can be audit criteria when they are requirements accepted by the organisation.	

2. Objective evidence: what an auditor would examine

Line	What to examine	Found? (Yes / Partly / No)	Notes and location
Document	The audit programme for three years against the property's own organisation chart. The functions that appear on one and not the other are where the finding starts, and the comparison takes twenty minutes.		
Record	Audit reports for any administrative function. In most properties there are none, and the absence is the whole of the evidence.		
Read	The invoicing, dispute and format clauses of the property's largest corporate agreements, against what the back office actually does. These are signed obligations and they are audit criteria.		
Told	Telephone the accounts payable contact at a large corporate account and ask how the property's invoices behave. The answer is available for the cost of a call and has never been requested.		
Seen	The queue. A shared inbox, an aged debtor listing or a disputes folder shows the state of a function immediately and cannot be prepared for a visit.		
Absence	There will be no audit of any function that does not		

Line	What to examine	Found? (Yes / Partly / No)	Notes and location
	touch a guest, and no record of anybody having decided to exclude one. The exclusion was inherited from a template and has never been examined.		

3. Common mistakes: self-check

Mistake	Why it matters	Present here? (Yes / Partly / No)
Inheriting the programme from a template.	Brand templates are organised around guest-facing departments, and what is absent from a schedule stays invisible until somebody compares the lists.	
Believing financial audit covers it.	A financial audit examines whether the numbers are right; a quality audit examines whether the process delivers what the property undertook, and a financial audit rarely reads a service annex.	
Sending an operational auditor alone into a finance function.	The competence problem is genuine, and the answer is a swap rather than an exemption.	
Starting with the procedure.	In a back-office function the queue is the evidence, and it cannot be tidied without doing the work.	
Overlooking the criteria in the contracts.	Invoicing format, timing, dispute handling and named contacts are frequently specified, signed, and unread by the department that has to meet them.	
Never telephoning the client's accounts payable.	They know how the property's invoices behave, the number is in the agreement, and nobody has ever asked.	
Opening without saying what the audit is not.	In a function handling money, an unexplained first audit is experienced as an investigation and the cooperation does not come back.	
Allowing a reason code called other.	It converts every act of giving money back into an event the property can never learn from.	

4. Action plan

Position from the book / gap found	Action in our property	Owner	Deadline
The two-column list is drawn once.			
Auditors swap across the operational boundary.			
The audit begins at the queue.			
The criteria come from the property's own agreements.			
The opening meeting says what the audit is not.			

In brief

The audit programme covers the management system, and the management system covers everything the property does that reaches its customers, which includes the account, the invoice, the dispute and everything else delivered after the guest has gone. Almost no hotel audit programme goes there, and the reason is not indifference: the programme was copied from a template organised around guest-facing departments, the auditors cannot read the records, and audit attention naturally follows failures that announce themselves quickly.

Source: The Helm and the Lens, Volume 2b: The Lens, subchapter 3.9. This sheet does not reproduce the text of any standard; work with your own copy of ISO 9001:2026 from an authorised source.