**WORKING MATERIAL · SUBCHAPTER 4.10**

# Being Audited Against Requirements Nobody Has Audited Before

**GUIDING QUESTION** *When an auditor asks for objective evidence of something no auditor has ever asked for, who in the room decides what would count as evidence, and is there any reason it should not be you?*

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 |
|---|---|---|
| "We need a quality culture policy, signed by everyone." | No. ISO 9001:2026 requires top management to promote actively a culture of quality and ethical behaviour, and people to be aware of it; it does not require a culture policy or a signed code. A short statement of expected behaviour may help, but the evidence is what was done to promote it and what happened when it was and was not met. ISO 10010:2022 is guidance on quality culture, not a requirement. | |
| "Human error prevention means a procedure telling people to be careful." | No. Implementing actions to prevent human error is one of the controlled conditions for providing the service, a requirement the 2015 edition already contained and the 2026 edition keeps. Training and communication can be part of such actions where they fit the error, but an instruction to be careful does not on its own show that the control is adequate; the auditor looks for controls built into the work and for evidence that they were checked. | |
| "An opportunity we pursued and are happy with is an opportunity closed." | No. Actions on opportunities are planned and their effectiveness is evaluated; the 2026 edition treats risks and opportunities distinctly and evaluates the effectiveness of actions on each separately (9.1.3, 9.3.2). Satisfaction without a criterion stated in advance is an impression, not an evaluation. Evaluating effectiveness is not itself new: the 2015 edition already asked for it. | |
| "The auditor can ask our staff whether they feel comfortable speaking up." | Partly. Interviews are a recognised audit method, and open questions about how problems are raised, what people are expected to do and what happened last time are legitimate, provided confidentiality is protected and nobody is exposed for answering. What the auditor cannot do is turn a feeling reported in an interview into a finding: statements are leads, corroborated against records and observation, and conclusions rest on objective evidence. | |
| "A finding about culture is a matter of the auditor's judgement." | No. A finding under any clause, old or new, states the requirement, the objective evidence and the gap between them, and | |

| What the market says | What actually holds | In our property |
|---|---|---|
| | is graded on the same basis: major where it affects the capability of the system to achieve its intended results, minor where it does not (ISO/IEC 17021-1:2015). Judgement selects and weighs the evidence; it does not replace it. | |
| "Nobody knows what these clauses mean yet, so nothing can be raised against them." | No. For an organisation audited against the 2026 edition its requirements apply in full, whether or not a settled way of interpreting them yet exists. What the absence of precedent changes is the debate about evidence, which is why a property that brings a clear, honest account of how it meets them is in the stronger position. | |

## 2. Objective evidence: what an auditor would examine

| Line | What to examine | Found? (Yes / Partly / No) | Notes and location |
|---|---|---|---|
| **Record** | Operational logs containing errors reported by the person who made them, with what followed each one: the single most informative record in the building for all three requirements. | | |
| **Document** | The organisation's own statement of the behaviour it expects, in its own words, and the criteria written in advance for one pursued opportunity. | | |
| **Seen** | The design of a task where error is most costly (the allergen pass, the key handover, the billing of a group departure) observed as it is performed, to see whether the control is in the work or in an instruction. | | |
| **Told** | What a department head says happened the last time somebody reported their own mistake. Valuable as a lead and never as the conclusion: it points at a record, and the record is the evidence. | | |
| **Re-performed** | One self-reported incident followed from the entry to whatever changed afterwards, to what was done for any guest affected, and to whatever happened to the person who reported it. | | |
| **Absence** | No channel by which a self-reported error could arrive, no log in which it could be recorded, or no criterion written before an opportunity was pursued, each of which is a lead worth following, and becomes a finding only where it shows that a stated requirement is not met; in neither case is it a judgement about anybody. | | |

## 3. Common mistakes: self-check

| Mistake | Why it matters | Present here? (Yes / Partly / No) |
|---|---|---|
| Buying a template for each of the three requirements. | It is the fastest way to arrive at an audit with three documents and no evidence, and it costs more than doing nothing. | |
| Treating the three as three projects. | In a hotel they resolve to one question, and a property that answers that question well has answered most of all three. | |
| Confusing an instruction with a preventive action. | Telling people to check twice is not, by itself, an adequate action to prevent human error; changing what has to be checked, or when, or by whom, is. | |
| Pursuing an opportunity with no criterion, then reporting satisfaction as evaluation. | Half a requirement met, and the half that is missing is the auditable one. | |
| Accepting, or offering, a conclusion about culture that cannot be written as | It is the one category of finding in this book that a property should contest as a matter of course, and the one an auditor should be most careful never to write. | |

| Mistake | Why it matters | Present here? (Yes / Partly / No) |
|---|---|---|
| requirement, evidence and gap. | | |

## 4. Action plan

| Position from the book / gap found | Action in our property | Owner | Deadline |
|---|---|---|---|
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## In brief

A requirement without precedent leaves a vacuum, and the vacuum is filled either with an artefact produced by the property or with a weak conclusion accepted by the auditor. Both are comfortable, both are defensible, and both set the terms for everybody who is audited afterwards.

*Source: The Helm and the Lens, Volume 2b: The Lens, subchapter 4.10. This sheet does not reproduce the text of any standard; work with your own copy of ISO 9001:2026 from an authorised source.*