The Report That Ownership Will Read

GUIDING QUESTION *Take your last internal audit report and give it to somebody who owns or funds the hotel for five minutes. Then ask them three questions: what does the hotel risk, what do you need to decide, and by when? If they cannot answer, the report was written for the auditor's file, not for the people who must act on it.*

Property: _____ Completed by: _____ Date: _____

How to use this sheet: work through the five parts with the people who own the process. The text in the left-hand columns comes from the book; the empty columns are for what is true in your property.

1. Verification Pact: what is commonly believed, what actually holds, and your property

What is commonly believed	What actually holds	In our property
«A thorough report follows the standard, clause by clause.»	That is the auditor's order. The reader needs the findings in the order of their consequences.	
«The rating tells management what matters.»	Ratings usually measure departure from the standard, not what it could cost or how soon.	
«Broadly effective is a fair summary.»	It may be true, and still tell the owner nothing about what to do.	
«Findings are addressed to the hotel.»	Findings addressed to everybody are acted on by nobody. Each needs a decision-maker.	
«The owner can read the detail if they want.»	Owners read the first page. What is not there, for them, does not exist.	

2. What the standard requires, and what demonstrates it

From Table 3.13.a. The third column of the book (what is method, not requirement) is left out here: write what your property actually holds as evidence.

What is required	What demonstrates it in a hotel	In our property
Results reported to relevant management	A first page read by the owner and general manager, with their decisions recorded	
Evidence of audit results	The full findings, evidence and ratings kept in the annex	
Resources ensured by top management	Findings needing money or people put to those who can provide them	
Communication determined	An agreed route and meeting for delivering the report to ownership	
Residual risk accepted by risk owners	Risks the hotel cannot reduce put to the owner for explicit acceptance or treatment	
Audit results in management review	The first page and the owner's decisions carried into the review	

3. The instrument: Table 3.13.b, The one-page front

The instrument of this subchapter. The structure of the first page of every internal audit report, written for the reader with the most authority and the least time.

Section	What it contains	In the Chicago report	Length
Headline	The single most important thing the owner must know	The hotel has declared controls to its largest client that it cannot evidence, in a renewal year	One sentence

Section	What it contains	In the Chicago report	Length
What the hotel risks	Consequences in money, contracts, time and reputation	About twelve per cent of revenue; a tender if evidence is requested and not produced	Three lines
Decisions for the owner	What must be decided, options, by when	Fund the missing controls, or correct the declarations before renewal	Two or three items
Decisions for the general manager	Cross-department priorities and approvals	Questionnaires to clients reviewed by the security team before signature	Up to five items
What is working	What the owner can rely on, stated honestly	Access control, backups tested, incident response rehearsed	Three lines
What was not audited	Scope limits and what they mean	The management company's central systems; the booking engine	Two lines
Where the detail is	Pointer to the annex and the department action plans	Forty-one findings in the annex, by clause, with evidence	One line

The rows above are the book's; the empty rows are for lines your property needs to add.

4. Common mistakes: self-check

Common mistake	Present here? (Yes / Partly / No)	Where we see it
Structuring the report by the clauses of the standard rather than by consequences.		
Rating findings only by their departure from the standard.		
Summarising the system instead of the exposure.		
Addressing findings to the hotel in general rather than to a decision-maker.		
Writing for owners in the vocabulary of auditors and technicians.		
Delivering the report by attachment, with no meeting and no recorded decisions.		
Filling the first page with alarms, so that the one that matters is discounted.		

5. Action plan

Step from the book / gap found	Action in our property	Owner	Deadline
Ask the general manager and the owner's representative what decisions they face this year.			
Sort every finding by who must act: owner, general manager or department.			
Translate owner-level findings into consequences, likelihood and timing.			
State each decision in one sentence, with the real options.			
Fit the first page on one page, including what was not audited.			

Step from the book / gap found	Action in our property	Owner	Deadline
Deliver the report in a short meeting and record the decisions or their dates.			
Keep every finding, with its evidence, in the annex.			
Put on the first page only what belongs there, and say so when nothing does.			

In brief

An internal audit report is written for the person who must decide. The auditor asks first what decisions the hotel faces, sorts findings by who must act, translates the owner's findings into consequences and decisions, writes a first page that fits on one page and says what was not audited, delivers it in person, records the decisions and keeps the full detail in the annex. The report succeeds when the owner can say, after five minutes, what the hotel risks, what they must decide and by when.

Source: The Helm and the Lens, Volume 5b: The Lens, subchapter 3.13. This sheet does not reproduce the text of the standard; work with your own copy of ISO/IEC 27001:2022 from an authorised source.