WORKSHEET 3.1

Auditing a Standard That Measures

Subchapter 3.1 · case in the book: Helsinki

Take the last energy performance figure your property reported and write it at the top of a page. Underneath it write four lines: the weather, the boundary, the denominator, the baseline. Beside each, write what changed in the same period the figure covers. If you cannot complete all four lines from records that already exist, you do not yet know whether that figure is a result or an accident, and neither does anybody who has signed it.

This worksheet turns the tools of the subchapter into a form you can fill in. The texts come from the book; the empty columns are for your own property. Adapt it before use: an unadapted checklist is exactly what the book warns against.

Practical application: what to do in your property

Step (from the book)	Done?	What we found / owner
Split the next internal audit report into conformity and performance, and require something to be written in the second part.		
Move the internal audit to before the management review, not after the figure has gone to the owner.		
For the last reported improvement, obtain the five elements of the comparison and the date each was determined.		
Check whether the boundary moved in the period: outsourcing, concessions, closures, acquisitions.		
Read the last baseline adjustment and establish who approved it and what the figure would have been without it.		
Write the finding so that it names what the property cannot currently see, rather than what it got wrong.		

These steps are the book's method, not requirements of ISO 50001. Evidence can take whatever form suits the property; a separate document is needed only where an applicable requirement, or the property's own system, makes it necessary.

Verification Pact: what is believed, tested against the standard

What is commonly believed	What actually holds	Our position
«The internal audit checks that the system conforms.»	It has to reach a second verdict as well, on whether performance improved, and the two verdicts are independent of each other.	
«The figure was checked by finance, so it has been verified.»	Finance verifies the arithmetic. What needs verifying is the comparison: period, boundary, variables, baseline.	

What is commonly believed	What actually holds	Our position
«The improvement is nine per cent, so the system works.»	Nine per cent is the sum of everything that changed in twelve months. Until it is separated, it says nothing about the system.	
«Weather is an excuse, not a method.»	Weather is a relevant variable and adjusting for it is a requirement. The failure is adjusting only in the years when the figure is poor.	
«We adjusted the baseline because the building changed.»	That may be correct and required. It becomes a finding where no trigger applies, or where nobody approved it, dated it, or recorded what the figure would have been without it.	
«Our auditor is impartial because she works in another department.»	Impartiality of person is necessary and not sufficient. An audit scheduled after the figure has been published is not structurally impartial.	

Common mistakes: a self-check

Mistake (from the book)	Present here?	Action / owner
Auditing the calculation rather than the comparison.		
Reaching one verdict where the standard requires two.		
Scheduling the internal audit after the figure has been reported outside the property.		
Accepting a weather adjustment in the years it helps and ignoring it in the years it does not.		
Treating a baseline adjustment as a technical act rather than as a decision requiring approval and a record.		
Failing to notice that a commercial decision (an outsourcing, a concession, a closure) moved the boundary.		
Writing the finding as an accusation about a number instead of a description of what the property cannot see.		

Operative synthesis

- **This standard asks the internal auditor for something no other standard in this series asks: a judgement about whether a number moved, and whether the movement belongs to the organisation. Everything else in this chapter is a way of getting to that judgement in a particular corner of the building (the plant room, the supplier relationship, the instrument, the control system, the report) and everything in the chapter that follows is what happens when somebody from outside asks the same question with a certificate in their hand.**
- **The judgement rests on a reconstruction, not on a recalculation. The auditor does not need to redo the coordinator's work and in most properties could not. He needs to be able to state what**

was compared with what, over what period, within what boundary, adjusted for which variables and against which baseline, and to know that each of those was fixed before the answer was known. Where that reconstruction is possible, a reported improvement is a result. Where it is not, the figure may still be correct, but nobody in the property is in a position to say so, including the person who calculated it.

- **The property in Helsinki was not badly run. Its system conformed, its coordinator was competent, its chief engineer had won a real argument with a supplier, and its reported figure was arithmetically sound. What it lacked was a single afternoon's method for telling its own work apart from its own winter, and the consequence was not a wrong number, but two years of decisions taken in the belief that a question had been answered when it had only been calculated.**
- **The next subchapter takes the same auditor into the programme itself. A hotel's consumption is organised by hour and not by department, and an audit programme built on the organigram will find every department compliant, in the month when nothing coincides.**

Action plan for our property

Action	Owner	Due	How we will know it worked

Source: Francesco Dore, The Helm and the Lens, Volume 4b «The Lens», subchapter 3.1. Edizioni Effedore, 2026. Clause references are paraphrased; this sheet does not reproduce the text of ISO 50001, ISO 50003 or ISO/IEC 17021-1. It is not legal advice: energy law is that of the place where the property operates.