WORKSHEET 3.13

The Report That Ownership Will Actually Read

Subchapter 3.13 · case in the book: Luxembourg

Take your last internal audit report and time yourself reading only the part an owner would read: the summary, and the first page. Then close it and ask three questions. What decision is required. By when. By whom. If you cannot answer all three after four minutes, the remaining pages are an annex to nothing, however accurate every one of them is.

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
Decide and write down who relevant management is for each class of finding.		
Put three or four items on one page at the front: decision, date, owner, magnitude.		
Transform each of them from a quantity into a decision, and stop when you reach a desk.		
Where no desk exists, write that as the finding.		
Find the window in the property's forward calendar, not in the energy system.		
Give magnitudes as ranges, with the basis and the limitation in the same sentence.		
Keep the full clause-ordered record as an annex, complete and unshortened.		
Carry open findings forward by their windows, not by their numbers.		
Before issuing, test each front-page finding: can the reader act on this without asking a question.		

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 report was sent to the asset manager.»	Sending is not reporting. Relevant management is a determination about who must act, not a distribution list.	
«The summary states that the system conforms.»	Accurate, and read by a busy reader as nothing further is needed here.	

What is commonly believed	What actually holds	Our position
«We do not put figures on findings because we cannot calculate them precisely.»	Then the finding loses to every item in the quarter that has a figure, regardless of merit.	
«Consumption on that floor is fourteen per cent high.»	That is a fact inviting an explanation. A finding names the decision that produced it and the desk that can change it.	
«The report follows the order of the standard.»	A good order for the standard, and one that puts the most valuable item on page nineteen.	
«We reworded it so it would be better received.»	A finding everybody can agree with is usually one nobody has to act on.	

Common mistakes: a self-check

Mistake (from the book)	Present here?	Action / owner
Writing for completeness and sending to somebody who needs three items.		
Leading the summary with a statement of conformity.		
Expressing a finding as a quantity, which invites an explanation rather than a decision.		
Expressing it as a clause, which describes a missing document rather than a required act.		
Omitting the window, so that the finding competes with the quarter and loses.		
Omitting the magnitude in order to avoid being wrong.		
Ordering the ownership version of the report by clause.		
Softening the specifics in a closing meeting and keeping only the tone.		
Writing the front page and discarding the record behind it.		

Operative synthesis

- **An internal audit report that nobody with authority reads has not been written, however accurate it is. The remedy is not brevity and it is not force. It is that a finding be written for the desk that can act on it, and that where no such desk exists, the absence be written as the finding.**
- **The transformation is mechanical. Begin with the quantity, because the evidence gives you a quantity. Find the decision behind it. Identify who can change that decision, and when the change is cheap and after which it is not. The result contains a person, a date and an act, and it is the only form in which an energy finding travels beyond the coordinator's office.**
- **Two instruments give it standing against everything else competing for the same quarter. A window, usually found in the property's forward calendar rather than in its energy system, which converts an improvement into a deadline. And a magnitude, given as a range with its**

own limitations stated in the same sentence, without which the finding will be ranked below every item that carries a figure.

› **In Luxembourg nothing was added and nothing was removed. Fourteen findings became one page and an annex, and a sentence on page nineteen became the largest item in the property's capital discussion. The next subchapter follows what happens after that page has been read: a corrective action in this discipline usually costs money and takes a shutdown, and the distance between a finding accepted and a number moved is where most of these reports quietly end.**

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 3.13. 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.