WORKSHEET 3.15

What the Internal Audit Owes the Management Review

Subchapter 3.15 · case in the book: Quebec City

Read the minutes of your last three management reviews and find the sentence about the internal audit. If it is the same sentence three times with the year changed, then the audit has been an agenda item and not an input, and the difference between the two is that an input changes an output. Now read the outputs of those same three reviews and see whether any of them came from the audit.

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
Read three years of management review minutes and find the sentence about the internal audit.		
Write two or three covering papers, one question each, one page at most.		
Produce the list of what the property cannot currently demonstrate.		
Place the appropriateness paper beside the performance item, not beside the audit item.		
Move the audit so that it completes before the annual figures are finalised.		
State the question, the material and the cost of not deciding, and stop there.		
Attach the full report; do not present it.		
A year later, find each paper in the minutes and see whether it produced a dated decision.		

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 report was presented and noted.»	An input produces an output. A sentence recording that something was noted is the visible symptom of one that did not.	
«The baseline remains appropriate as no major changes occurred.»	Nobody in the room had anything to consider. The condition statement was in the audit file in November.	
«The audit is on the agenda every year.»	As item eight of ten, after the figures it might have shaped.	

What is commonly believed	What actually holds	Our position
«We circulate the full report to the review.»	A report is organised around what was examined. A review is organised around what must be resolved.	
«The audit found no major nonconformities.»	Then it should be handing over the other category: what this property cannot currently demonstrate.	
«The audit paper recommended the action and the review approved it.»	A body that only ever agrees will stop reading. Hand over the question, not the answer.	

Common mistakes: a self-check

Mistake (from the book)	Present here?	Action / owner
Contributing a report where the review needs decisions.		
Accepting a position on the agenda after the figures the audit might have shaped.		
Allowing the review to record a noting and treating that as consideration.		
Letting the room determine that indicators and baseline remain appropriate with nothing in front of it.		
Scheduling the audit for the quarter in which its findings can no longer influence anything.		
Reporting only conformity, and omitting what the property cannot demonstrate.		
Writing the decision into the paper, after which the review will stop reading.		
Becoming an advocate in the room, and merging the audit function with the management of the system.		

Operative synthesis

- **An internal audit is an input to a management review, and an input is distinguished from an agenda item by the fact that it changes an output. The distinction is visible in the property's own minutes, and in most properties three consecutive years will contain the same sentence with the year changed.**
- **What closes the gap is a translation that takes an afternoon: the audit's material written in the shape of the review's outputs rather than in the shape of the audit's findings. A resources paper with one question, one figure and one date. An appropriateness paper that is mostly a condition statement, placed beside the item where that determination is actually made. And a list of what the property cannot currently demonstrate, which is the audit's most valuable single product and appears on no standard agenda anywhere.**
- **The boundary is as important as the contribution. The audit states what conforms, what does not, and what the property is not in a position to know. It does not state that the property complies with its obligations, and it does not state what the property should decide. It hands**

over the question, the material and the cost of not answering, and then it stops, because a review that is only ever asked to agree will stop reading.

- **In Quebec City the information had been in the building since November, in a file, in a form that required somebody to go and look for it, and the body required to make the determination had four minutes and ten items. Nothing was concealed and nobody failed. An afternoon of rewriting turned four minutes into forty and produced three dated decisions, and a general manager who had chaired that meeting for six years said it was the first time he had understood what he was supposed to do with an internal audit.**
- **This closes the chapter. Everything in it has been the property looking at itself: its programme, its instruments, its baseline, its investigations, its reports and the body that acts on them. The chapter that follows changes the direction of the gaze entirely. Somebody arrives from outside, with no stake in the property's explanations and no history with its people, holding a document that will be shown to clients and lenders, and the first question they will ask is the one this chapter began with, about whether a number moved and whether the movement belongs to the organisation.**

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 3.15. 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.