WORKSHEET 3.13

The Report That Speaks to the Owner

Subchapter 3.13 · case in the book: Vienna

If your owner read only the first page of your last internal audit report, would he know the one thing that most needed his decision?

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
The template: Every internal audit report would follow the structure in Table 4, beginning with the auditor's conclusion and the decisions requested.		
Distribution: Reports would be issued simultaneously to the food safety team, the general manager, the departments audited and, for the annual audit, the foundation.		
The closing meeting: Findings would be discussed with the departments at a closing meeting before the report was written, so that disagreements were heard and recorded, not resolved by editing the report.		
The management review: The annual audit report would be the first input at the management review, presented by the auditor, with the decisions requested listed and answered in the minutes.		

These steps are the book's method, not requirements of ISO 22000. 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
"Findings must be reported clause by clause."	No. The standard sets no format; it requires results reported to the team and relevant management.	
"Departments must approve the report before it is issued."	No. Results are reported to management; responses can be recorded separately.	
"The number of findings is the conclusion."	No. A conclusion considers the audit objectives and all findings.	
"A report lists only nonconformities."	Not as stated. Findings indicate conformity or nonconformity.	

What is commonly believed	What actually holds	Our position
“The general manager’s summary is the audit report.”	No. The audit results are the evidence; a summary may accompany them, not replace them.	

Common mistakes: a self-check

Mistake (from the book)	Present here?	Action / owner
Report organised by clause		
All findings with equal weight		
No decision requested		
Departments edit before management sees it		
Only nonconformities reported		
Exposure given an invented figure		

Operative synthesis

- **Does the report begin with the auditor’s conclusion? (Lead auditor): Report, page one**
- **Are findings ranked by consequence? (Lead auditor): Report structure**
- **Are decisions requested, with owner and date? (Lead auditor): Decisions section**
- **Is the report issued to team and management at the same time? (Programme manager): Distribution record**
- **Are department responses kept separate? (Programme manager): Annex**
- **What was the most important finding of the last audit?: One finding, stated in a sentence**
- **What decision did it need from us, and did we take it?: A decision, a date, a minute**
- **Did anyone change the report before we saw it?: No; responses are in the annex**

Action plan for our property

Action	Owner	Due	How we will know it worked

Source: Francesco Dore, The Helm and the Lens, Volume 6b «The Lens», subchapter 3.13. Edizioni Effedore, 2026. Clause references are paraphrased; this sheet does not reproduce the text of ISO 22000, ISO 19011, ISO 22003-1 or ISO/IEC 17021-1. It is not legal advice: food law is that of the place where the property operates.