WORKSHEET 3.1

Not Auditing One's Own Work

Subchapter 3.1 · case in the book: Annecy

Who in your hotel would carry out the first internal audit of your system, and which part of that system did that person build, or run every day? And to whom will he or she finally say what was seen: to top management, or to themselves?

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
A list of each person's own work: For every possible auditor, the hotel wrote down what he or she had built and ran. The list showed that in the first year nobody in the house combined auditing skill, knowledge of the system and distance from it.		
A one-page mandate: Duval signed a mandate setting the objective (whether the system holds at large events, for the October review), the criteria (ISO 20121:2024 and the hotel's own commitments), the scope (all events since January, on site the second weekend of September), the recipients and confidentiality. One line, the hotel's choice rather than a rule of the standard, excludes designing solutions; naming an opportunity for improvement stays within the audit.		
Audit days on a large weekend: Rey would stay both evenings until the courtyard was empty. Antoine Perrin would accompany her on Saturday through banqueting, not maintenance, and learn how she asked.		
The report to those who decide: The report goes to Duval and Lenoir; Berthier receives it in the same hour, not first and not as a filter. His binder became a list of places: where each form lies, who keeps it, who holds the key at night.		

These steps are the book's method, not requirements of ISO 20121. 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 auditor must come from outside	No. Internal or external (A.21, guidance); objectivity and impartiality are required (9.2.2)	

What is commonly believed	What actually holds	Our position
Whoever built the system audits it best	No. Auditors are selected to ensure objectivity and impartiality (9.2.2); A.21: not one's own work	
The internal audit checks only conformity with the standard	Only partially true. Also own requirements, effective implementation and achievement of policy and objectives (9.2.1 a) to c))	
The report goes to whoever runs the system	No. Results are reported to relevant management (9.2.2)	
Objectives, criteria and scope are set for each audit	Yes. 9.2.2; in Annecy, a one-page mandate	
ISO 19011 requires the auditor to be independent	Only partially true. ISO 19011:2026 is guidance; independence is one of its seven principles	

Common mistakes: a self-check

Mistake (from the book)	Present here?	Action / owner
Letting the builder of the system audit it, so that the audit sees what was set up and not what is missing.		
Measuring independence by department rather than by distance from one's own work.		
Working through the standard as a list of questions and stopping there, so that the audit shows registers rather than practice.		
Choosing quiet days without events for an audit of an events system.		
Expecting solutions from the auditor, who would then audit his or her own advice.		
Announcing the audit as a check on people, so that staff show only what looks good.		
Routing the report through the person whose work was audited.		
Proposing the internal auditor as the future certifier, despite the rules that bind certification bodies.		

Operative synthesis

- **Do we know, for every possible auditor, what he or she built or runs?: Independence is distance from one's own work, not from a department**
- **Does nobody audit his or her own work, including the general manager?: A.21 gives this as guidance; 9.2.2 requires the outcome**
- **Is there a written mandate with objectives, criteria and scope?: Clause 9.2.2 requires them for each audit**

- **Do the criteria include our own commitments as well as the standard?: Clause 9.2.1 a) covers the organisation's own requirements**
- **Does at least one audit day fall on an evening with a large event?: An events system shows itself only where it works**
- **Does the report go directly to management, not through the person audited?: Results are reported to relevant management under 9.2.2**
- **Act on immediately. Write down, for each person who might audit, what he or she built or runs, and strike from the list anyone who would audit his or her own work.**
- **Plan for. Sign a one-page mandate with objectives, criteria, scope, dates, recipients and confidentiality; place the audit days on a large weekend; state that the auditor names gaps and opportunities but designs no solutions; and let one person from an unaudited area accompany and learn.**
- **Monitor going forward. Check after each audit whether the report reached management directly, whether staff understood it as an audit of processes, and whether someone in the house could audit the next cycle without auditing his or her own work.**

Action plan for our property

Action	Owner	Due	How we will know it worked

Source: Francesco Dore, The Helm and the Lens, Volume 8b «The Lens», subchapter 3.1. Edizioni Effedore, 2026. Clause references are paraphrased; this sheet does not reproduce the text of ISO 20121, ISO 19011 or ISO/IEC 17021-1. It is not legal advice: the law that applies is that of the place where the property operates.