WORKSHEET 3.15

# An Audit Culture

*Subchapter 3.15 · case in the book: Annecy*

When an internal auditor in your hotel writes a finding that concerns top management, who reads it first, and what happens afterwards to the person who wrote it? And does your night porter report what he sees after an event even when nobody has asked him?

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 cause, not the person: In the following week the hotel set the corrective action. The root cause lay not in Lenoir's decision but in the absence of any route for a missing dishwasher while the events manager was away. Two of the hotel's own casual staff now stand on an on-call list for dishwashing, and Berthier has a holiday deputy who decides changes. | | |
| Top management inside the route: A change made by the general manager also receives a change record with a reason. Lenoir wrote the lessons-learned note for 12 August himself, after the fact: four lines. | | |
| Everyone hears what became of it: The audit summary hangs in the staff room: seven findings without names, with their measures. The night porter found a copy in his pigeonhole on Monday, with a line from Duval: his slip had already contained the cause. | | |
| Findings worked, not counted: No target attaches to the number of findings; what is tracked is closure with effectiveness checked, and Rey still accompanies each auditor once a year. | | |

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 |
|---|---|---|
| Top management is not audited | No. Audit covers conformity with all requirements, including 5.1 and 9.3 (9.2.1) | |
| Internal auditors must come from outside | No. A.21, guidance: inside or outside, competent, impartial, not one's own work | |
| Only someone outside every department is impartial | Only partially true. The process must be objective and impartial (9.2.2); A.21: not one's own work | |

| What is commonly believed | What actually holds | Our position |
|---|---|---|
| Fewer findings show a better system | No. The standard is not a scoring system (introduction); continual improvement is required (10.1) | |
| The standard requires a no-blame culture | No. The word does not appear; leadership (5.1), awareness (7.3) and corrective action (10.2) are required | |
| The auditor says how to fix a finding | No. The organisation takes action (10.2); ISO 19011:2026 names independence as a principle | |
| Results go to management | Yes. Reported to relevant management (9.2.2) | |

## Common mistakes: a self-check

| Mistake (from the book) | Present here? | Action / owner |
|---|---|---|
| Exempting top management from the audit, so that the costliest deviations fall through the hole at the top. | | |
| Reading findings as verdicts on people, so that everyone defends instead of looking for causes. | | |
| Asking the auditor for advice, so that next year he or she audits his or her own recommendation. | | |
| Rewarding few findings, so that less is shown rather than less going wrong. | | |
| Collecting reports only on request, so that nobody writes what the form does not ask. | | |
| Leaving independence to the auditors' character instead of the audit plan. | | |
| Keeping results at the top, so that those who explained never learn what became of it. | | |
| Counting findings instead of closing them with effectiveness checked. | | |

## Operative synthesis

- **Does nobody audit his or her own work, even in a cross-audit?: Independence belongs in the plan, not in character**
- **Did the last audit examine at least one decision of top management?: Clause 9.2.1 covers the requirements on leadership and review**
- **Does management answer findings about itself with a question about the cause?: The first reaction at the top decides whether the next finding is written**
- **Does the hotel, not the auditor, set the corrective action?: Otherwise the auditor audits his or her own advice**
- **Do reports arrive unasked, from the night too?: A hotel that only asks gets only answers to its questions**

- **Do we avoid targets and bonuses for few findings?: Rewards for few findings produce fewer findings shown**
- **Act on immediately. In the next audit, follow at least one event’s trail to a decision of top management, and agree in advance that every finding is first answered with a question about its cause.**
- **Plan for. Train two people from different areas as internal auditors, build a cross-audit plan in which nobody audits his or her own work, keep an outside auditor for the review and the programme, and remove any target tied to the number of findings.**
- **Monitor going forward. Track whether reports arrive unasked, whether every reporter receives an answer, and whether findings close with effectiveness checked.**

## Action plan for our property

| Action | Owner | Due | How we will know it worked |
|---|---|---|---|
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Source: Francesco Dore, The Helm and the Lens, Volume 8b «The Lens», subchapter 3.15. 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.