WORKSHEET 3.4

Did You See It?

Subchapter 3.4 · case in the book: Gdańsk

When your internal auditor writes that a house rule is being kept, from how many sources does he know it, and could any of them have contradicted him? And who decided which banquet event orders he was shown?

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
Sources planned per rule: For each of the three rules he wrote down which document, which interview and which observation belonged to it before he began. Where a source was missing, he noted why.		
A sample drawn by the auditor: Twelve of forty-one orders, four per month, every event type, plus the largest events, chosen to a plan fixed before the first order was opened.		
Observation at the hour of the rule: The Friday set-up and the Monday collection at ten past six, with time, place and number recorded, and short open questions to casuals at their workplace.		
Independent records reconciled: The kitchen's weighing list against the contractor's invoice and collection dates, obtained in a video call with its dispatch office. The first finding read: criterion, food waste of every banquet weighed; evidence, 2,870 kg listed against 3,940 kg invoiced, fourteen unweighed bins all collected on Mondays, five unweighed bins observed, "40 kg" on five Saturday orders; conclusion, the rule is not implemented for weekend events and the list understates food waste.		

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
An internal audit is a review of documentation	No. It must also show whether the system is effectively implemented and achieving policy and objectives (9.2.1 b, c)	
The standard sets how many interviews and documents an audit needs	No. The programme sets methods (9.2.2); the standard gives no numbers	

What is commonly believed	What actually holds	Our position
Under ISO 19011 every finding must rest on three sources	No. ISO 19011:2026 is guidance; multiple sources are this book's method	
Since ISO 19011:2026, remote audits are provided for and suffice	Only partially true. Remote guidance is expanded; whether it carries depends on the subject audited	
The hotel must retain evidence of its monitoring	Yes. Evidence and documented information on performance and controls (9.1, 9.1 b)	
The audited department may choose the documents for the audit	Only partially true. Not forbidden, but objectivity and impartiality must be ensured (9.2.2); who selects is a question of method	

Common mistakes: a self-check

Mistake (from the book)	Present here?	Action / owner
Reading only binders, which show what was decided, not what happens on Saturday.		
Interviewing only managers, who know the rule, not the process.		
Putting the answer into the question.		
Leaving the choice of documents to the audited department.		
Trusting a tick that merges two shifts.		
Auditing remotely what can only be seen on site.		
Writing names in interview notes or photographing faces.		
Treating this book's multiple-source rule as a requirement of ISO 19011:2026.		

Operative synthesis

- **Does our programme name the methods by which we audit?: Clause 9.2.2 requires methods in the programme**
- **Does every finding rest on at least two kinds of source?: One source records what someone believes happened**
- **Does the auditor draw the sample to a plan fixed in advance?: Selection by the auditee shapes the result**
- **Does the sample include the largest events and Saturdays?: Risk sits where the volume and outside staff are; types left out are named as limits**
- **Do we observe at the hours when our rules apply?: Effective implementation (9.2.1 b) happens at night and at dawn**
- **Do we reconcile our records with those kept by a third party?: An outside record cannot be tidied afterwards**

- **Act on immediately. For the next audit, write down for each rule which document, interview and observation belong to it, and draw the sample yourself.**
- **Plan for. Place observations at the hours the rules apply, and find for each internal record one kept by a contractor, supplier or agency.**
- **Monitor going forward. Record contradictions between sources as findings, state the limits of each sample in the report, and track how often reconciliations find something.**

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 3.4. 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.