TEMPLATE · INTERNAL AUDIT PROGRAMME · THREE-YEAR CYCLE · 40 CRITERIA · 205 INDICATORS

The Internal Audit Programme Planner

Source: Francesco Dore, The Helm and the Lens, Volume 7b — GSTC Hotel Standard v4.0, subchapters 3.2 (book page 25), 4.9 (book page 301) and 4.15 (book page 373)

HOW TO USE THIS PLANNER

Set the forty criteria against the three years of the cycle so that every applicable indicator is audited at least once, high-risk areas more often, and the coverage of the programme is visible at a glance. List the conditional indicators you exclude and why. Beside the internal programme, record the dates of the certifier's surveillance and recertification audits.

The GSTC Hotel Standard v4.0 does not prescribe an internal audit programme, its frequency or its cycle; it prescribes breadth. A three-year internal cycle that mirrors the certifier's is this book's practice (subchapter 3.2). Risk level and the rule "high risk at least twice in the cycle" are this book's practice too.

Section A — Sustainable management · 14 criteria · 74 indicators

Criterion	Indicators	Applicable	Risk level	Year 1	Year 2	Year 3	Times planned	Reason for risk level or exclusion
A1 Sustainability Management System	8		☐H ☐M ☐L	☐	☐	☐		
A2 Legal Compliance	2		☐H ☐M ☐L	☐	☐	☐		
A3 Guest and Staff Welfare	2		☐H ☐M ☐L	☐	☐	☐		
A4 Reporting and Communication	6		☐H ☐M ☐L	☐	☐	☐		
A5 Accurate Promotion	3		☐H ☐M ☐L	☐	☐	☐		
A6 Information Sharing and Guidance	7		☐H ☐M ☐L	☐	☐	☐		
A7 Staff Engagement	7		☐H ☐M ☐L	☐	☐	☐		
A8 Guest Experience	5		☐H ☐M ☐L	☐	☐	☐		
A9 Collaboration with Stakeholders	1		☐H ☐M ☐L	☐	☐	☐		
A10 Land, Water, and Property Rights	5		☐H ☐M ☐L	☐	☐	☐		
A11 Site Selection, Planning, and Development	4		☐H ☐M ☐L	☐	☐	☐		
A12 Buildings, Construction, and Infrastructure	6		☐H ☐M ☐L	☐	☐	☐		

Criterion	Indicators	Applicable	Risk level	Year 1	Year 2	Year 3	Times planned	Reason for risk level or exclusion
A13 Procurement	14		☐H ☐M ☐L	☐	☐	☐		
A14 Food and Beverages	4		☐H ☐M ☐L	☐	☐	☐		

Section B — Social and economic benefits · 9 criteria · 44 indicators

Criterion	Indicators	Applicable	Risk level	Year 1	Year 2	Year 3	Times planned	Reason for risk level or exclusion
B1 Community Support	3		☐H ☐M ☐L	☐	☐	☐		
B2 Local Employment	4		☐H ☐M ☐L	☐	☐	☐		
B3 Local Entrepreneur Support	2		☐H ☐M ☐L	☐	☐	☐		
B4 Community Services and Livelihoods	5		☐H ☐M ☐L	☐	☐	☐		
B5 Access for All	6		☐H ☐M ☐L	☐	☐	☐		
B6 Code of Conduct	6		☐H ☐M ☐L	☐	☐	☐		
B7 Exploitation, Harassment, and Human Trafficking	6		☐H ☐M ☐L	☐	☐	☐		
B8 Employment Inclusion and Equality	5		☐H ☐M ☐L	☐	☐	☐		
B9 Decent Work	7		☐H ☐M ☐L	☐	☐	☐		

Section C — Cultural heritage · 4 criteria · 12 indicators

Criterion	Indicators	Applicable	Risk level	Year 1	Year 2	Year 3	Times planned	Reason for risk level or exclusion
C1 Cultural Interactions	4		☐H ☐M ☐L	☐	☐	☐		
C2 Protecting Cultural Heritage	2		☐H ☐M ☐L	☐	☐	☐		
C3 Presenting Culture and Heritage	4		☐H ☐M ☐L	☐	☐	☐		
C4 Artifacts	2		☐H ☐M ☐L	☐	☐	☐		

Section D — Environmental benefits · 13 criteria · 75 indicators

Criterion	Indicators	Applicable	Risk level	Year 1	Year 2	Year 3	Times planned	Reason for risk level or exclusion
D1 Energy Conservation	8		☐H ☐M ☐L	☐	☐	☐		
D2 Water Conservation	9		☐H ☐M ☐L	☐	☐	☐		
D3 Greenhouse Gas Emissions	7		☐H ☐M ☐L	☐	☐	☐		
D4 Transportation	5		☐H ☐M ☐L	☐	☐	☐		
D5 Wastewater	4		☐H ☐M ☐L	☐	☐	☐		
D6 Solid Waste	9		☐H ☐M ☐L	☐	☐	☐		
D7 Harmful Substances	6		☐H ☐M ☐L	☐	☐	☐		
D8 Minimize Pollution	6		☐H ☐M ☐L	☐	☐	☐		
D9 Biodiversity Conservation	5		☐H ☐M ☐L	☐	☐	☐		
D10 Invasive Species	4		☐H ☐M ☐L	☐	☐	☐		
D11 Interactions with Animals	4		☐H ☐M ☐L	☐	☐	☐		
D12 Animal Welfare	5		☐H ☐M ☐L	☐	☐	☐		
D13 Wildlife Harvesting and Trade	3		☐H ☐M ☐L	☐	☐	☐		

Conditional indicators excluded, with reasons

Appendix A marks 27 indicators "where applicable". List here any you exclude; an exclusion without a written reason is a gap in the programme.

Indicator	Excluded?	Reason (checkable by someone else)
A10.2 Consultation with affected local, traditional or Indigenous residents and NGOs on projects (where applicable)	☐ Yes ☐ No	
A10.3 Regulations, or FPIC where none exist, followed where traditional or Indigenous communities may be affected (where applicable)	☐ Yes ☐ No	
A11.1 Required site selection, planning and construction licences and permits obtained for projects (where applicable)	☐ Yes ☐ No	
A11.2 Sustainability risk assessments, such as environmental impacts, integral to project planning (where applicable)	☐ Yes ☐ No	
A11.3 Site, design and access protect landscape and heritage sites, with consultation when necessary (where applicable)	☐ Yes ☐ No	
A11.4 Landscape and ecosystem connectivity preserved near protected or sensitive areas (where applicable)	☐ Yes ☐ No	
A12.2 Preference for local construction methods and materials, low-impact or certified options (where applicable)	☐ Yes ☐ No	
A12.3 Runoff managed during works, capturing soil, debris and pollutants (where applicable)	☐ Yes ☐ No	
A12.4 Watercourses, wetlands and catchments protected from construction impacts (where applicable)	☐ Yes ☐ No	
A12.6 Construction waste managed by the hierarchy: reduce, reuse, recycle or upcycle (where applicable)	☐ Yes ☐ No	
A13.12 Supplier agreements include sustainability requirements appropriate to the product or service (where applicable)	☐ Yes ☐ No	
A13.13 Supplier compliance reviewed at selection and each contract renewal (where applicable)	☐ Yes ☐ No	
A14.2 Without own food service, nearby sustainable food and beverage providers recommended (where applicable)	☐ Yes ☐ No	
B3.1 Local entrepreneurs supported in developing products reflecting the destination, with a list kept (where applicable)	☐ Yes ☐ No	

Indicator	Excluded?	Reason (checkable by someone else)
B9.1 National labour regulations met for safe work, including contracted staff; ILO standards where applicable	☐ Yes ☐ No	
C3.2 Cultural heritage elements incorporated into operations with legal compliance (where applicable)	☐ Yes ☐ No	
D4.3 EV charging for guests and staff on site or nearby, where parking is provided (where applicable)	☐ Yes ☐ No	
D4.5 Guest information on alternative transport options (where applicable)	☐ Yes ☐ No	
D8.4 Noise from own operations managed when noise sources are identified (where applicable)	☐ Yes ☐ No	
D9.2 Impact management strategy where near protected, sensitive or high-biodiversity areas (where applicable)	☐ Yes ☐ No	
D10.3 Landscaping and procurement practices preventing invasive plants (where applicable)	☐ Yes ☐ No	
D11.1 Wildlife tour providers comply with regulations and responsible welfare practices (where applicable)	☐ Yes ☐ No	
D11.4 Guest information on wildlife conservation and responsible behaviour where animal activities dominate (where applicable)	☐ Yes ☐ No	
D12.1 Licences or approvals obtained and maintained for animals owned or managed (where applicable)	☐ Yes ☐ No	
D12.2 Housing, care and handling of animals present comply with regulations (where applicable)	☐ Yes ☐ No	
D12.3 Qualified personnel employed or contracted for animals kept (where applicable)	☐ Yes ☐ No	
D12.4 Welfare and well-being of animals monitored and recorded (where applicable)	☐ Yes ☐ No	

The certification cycle beside the internal programme

WHO THE RULES BIND
Cycle facts from the GSTC Accreditation Manual (AM-I v4.1): the certification cycle runs three years from the certification or recertification decision (8.10.4–8.10.5); surveillance is annual, the first within twelve months of the decision (8.18.2); all requirements are covered within the cycle (8.18.3); recertification is planned in the third year and completed before expiry (8.10.3–8.10.4). These rules bind the certification body, not the hotel; the dates the body sets in its audit programme prevail over the indicative dates below.

Event	Rule (AM-I v4.1)	Indicative timing	Date set by the certification body	Internal audit completed before it
Certification or recertification decision	8.10.5 — the cycle starts here	Day 0		—
First surveillance audit	8.18.2 — annual, first within 12 months	No later than 12 months after the decision		
Second surveillance audit	8.18.2 — annual	Year 2 of the cycle		
Recertification audit (on site)	8.10.3–8.10.4, 8.14.3 — planned in year 3, before expiry	Year 3, before the end of month 36		
Expiry of the cycle	8.10.4 — three-year cycle	36 months after the decision		—

Coverage check	Entry
Applicable indicators in scope	
Indicators planned at least once in the cycle	
Criteria not yet planned (list)	
High-risk criteria planned fewer than twice	
Programme approved by, and date	

The Excel version computes coverage automatically and shows any criterion not yet planned. Independent material; not affiliated with or endorsed by the GSTC. The standard's own text at www.gstc.org prevails.