WORKING MATERIAL 3.1 · CHAPTER 3 — THE INTERNAL AUDITOR'S LENS · SETTING: PUERTO AYORA, GALÁPAGOS, ECUADOR

Why Audit Against a Standard Written for Tourism

Source: Francesco Dore, The Helm and the Lens, Volume 7b — GSTC Hotel Standard v4.0, subchapter 3.1 (book page 13)

GUIDING QUESTION

An internal audit that asks people whether they do what the standard requires will almost always hear yes. An audit against the GSTC Hotel Standard asks something else: which indicator, shown by which evidence, seen by whom? What does a small hotel learn when its first internal audit can confirm everything and prove nothing?

WHO THE RULES BIND

The GSTC Accreditation Manual (AM-I v4.1) cited on this sheet binds certification bodies, not hotels. Where a row refers to it, it describes what the certifier must do and what the hotel can check; it is not a requirement of the GSTC Hotel Standard.

1 · Verification Pact: market claims against the standard

Copied from the book. The last column is for your property: what holds here, and how you know it.

What is claimed	Binding?	What actually holds	In our property
The GSTC Hotel Standard requires every hotel to run a formal internal audit	Only partially true	No criterion names it; A1.8 and A8.3 presuppose a way to review implementation and find nonconformities; multi-site applicants need an internal audit programme (Manual 14.6)	
An internal audit can be a set of interviews against the forty criteria	No	Conformity is read at the level of the indicators, and an interview alone is not corroborated evidence	
A trusted manager's confirmation is sufficient evidence	No	A5.2 and the indicators throughout ask for verifiable data, documents and records	
The internal auditor must hold a lead auditor qualification	No	The Hotel Standard sets no qualification for internal auditors; the Manual's competence rules (clause 10) apply to certification body auditors	
A clean internal audit means the hotel is ready for certification	No	It means the internal audit found nothing; its value depends on whether it looked at evidence	
Criteria judged not applicable can be skipped without explanation	Only partially true	Some indicators are conditional, such as A11 for new developments and D12 where animals are kept; the reasoning should be recorded	

2 · Common mistakes — a self-check

Tick each mistake you recognise in your own property, and note where it shows.

☐ Building the internal audit checklist on the forty criteria rather than on their indicators.

☐ Accepting the answer of the person responsible as the finding.

☐ Leaving the evidence column empty, or not having one.

☐ Treating an online self-assessment score as an internal audit.

☐ Avoiding requests for records out of respect for colleagues.

☐ Recording practices that exist but are not evidenced as conforming.

☐ Marking criteria not applicable without writing down why.

☐ Presenting the internal audit as a requirement named in the standard, rather than as the method that makes A1.8 and A8.3 possible.

3 · A Checklist for a First Internal Audit

The book's checklist, with a column for your own answer.

Question	Why it matters	Our answer
Is each line of our checklist an indicator, not a criterion?	Conformity under version 4.0 is assessed at the level of the indicator	
Does every finding cite the evidence it rests on?	A finding without evidence is an opinion and cannot be followed up	
Have we corroborated each interview with a record or an observation?	Testimony alone confirms what people believe, not what the hotel does	
Have we separated practised but unevidenced from not practised?	Both look the same to a certification body, but they need different corrective actions	
Is every criterion marked not applicable explained in writing?	Conditional indicators exist, but the reasoning must be visible	
Will the findings feed the annual review required by A1.8?	The audit is only useful if the management review acts on it	

4 · What would show this is working

Questions drawn from the subchapter's reading of the standard and its practical application. Indicator references point to the GSTC Hotel Standard v4.0; where the evidence lives is this book's practice, not a requirement of the standard.

Question	Where the evidence lives	Seen?
Is every line of our internal audit checklist an indicator (A1.1, A1.2 …), not a criterion?	Internal audit checklist, dated, with one row per applicable indicator	☐
Does every finding cite a document, a record, a dated observation or a corroborated interview?	Audit working papers: the evidence reference column	☐
Were targets checked for whether they were met, not only for whether they exist (A1.5)?	Target list with the review record and the figures behind it	☐
Did the annual review of the plan (A1.8) use findings that rest on records?	Minutes of the annual review citing the audit report	☐

Question	Where the evidence lives	Seen?
Are nonconformities found by the audit followed by documented corrective actions (A8.3)?	Corrective-action log with dates and owners	☐
Does the report open with a count: evidenced, practised not evidenced, not practised, not applicable with reason?	First page of the internal audit report	☐

> *What this sheet is not: the GSTC Hotel Standard does not prescribe this form. It is a working aid drawn from the book; the standard's criteria, indicators and guidelines govern the real case. Independent material; not affiliated with or endorsed by the GSTC. The standard's own text at www.gstc.org prevails.*