WORKING MATERIAL 3.11 · CHAPTER 3 — THE INTERNAL AUDITOR'S LENS · SETTING: MOSTAR, BOSNIA AND HERZEGOVINA

Auditing Culture and Heritage Claims

Source: Francesco Dore, The Helm and the Lens, Volume 7b — GSTC Hotel Standard v4.0, subchapter 3.11 (book page 137)

GUIDING QUESTION

A hotel that displays the past of its city is making a claim every time a guest stops in front of a glass case. Section C of the standard asks whether that claim is accurate, respectful and lawful. How does an internal auditor test it, object by object, without becoming a historian or a lawyer?

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
Old objects inherited by the family are outside the standard	No	C4.2 covers any artifacts in the hotel's possession, whatever their route into the collection	
A display is acceptable as long as nothing is sold	No	The criterion covers display as well as sale and trade, except as permitted by applicable law	
The internal auditor must decide whether an object is legal	No	The auditor checks that the hotel has identified applicable law and evidence of compliance; legal judgement needs local expertise	
Buying crafts locally satisfies section C	Only partially true	C3.1 asks for local art and crafts, but the guideline also requires authenticity and attribution to creators	
A cultural evening needs only a contract with the performers	Only partially true	C3.3 asks for the necessary permissions for presentations, which may extend beyond the performers themselves	
A channel for community concerns is enough if nobody uses it	Only partially true	C1.3 asks for the channel, and C1.4 asks that all feedback is reviewed and addressed; silence should prompt a question about access	

2 · Common mistakes — a self-check

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

☐ Treating a lobby display as décor rather than as a set of claims within the management system.

☐ Accepting family memory as evidence of origin instead of recording what is and is not documented.

☐ Auditing only objects on display and ignoring artifacts held in storage.

☐ Ruling on the legality of an object instead of checking the legal register and seeking local expertise.

☐ Checking that local crafts are bought without checking that their makers are credited.

☐ Skipping section C in properties with no collection, forgetting that C1 concerns information and interaction.

☐ Interviewing managers about what staff say instead of interviewing the staff themselves.

☐ Recording a community channel as conforming without asking what has been received through it.

3 · A Checklist for Auditing Section C

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

Question	Why it matters	Our answer
Does every object, craft and cultural element visible to guests appear in the inventory?	C4.2 and C3.1 can only be tested against a complete list	
For a sample of items, can the hotel show origin, custody basis and reason for display?	These are the elements C4.2 names explicitly	
Has the hotel identified the laws that apply to its artifacts, and recorded how?	C4.1 and A2 place legal identification on the hotel, not on the auditor	
Are makers and creators named on labels, in the shop and online?	The guideline to C3.1 requires authenticity and proper attribution	
What do guest-facing staff actually tell guests, and does it match the records?	C1.2 is tested by interview, not by the existence of a document	
What concerns have communities raised, and what happened to them?	C1.3 and C1.4 ask for a used channel and documented responses	

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 there an internal inventory of artifacts recording origin, use, display and legal ownership or custody (C4.2)?	Numbered artifact inventory, including items in storage	☐
Has the hotel identified the laws that apply to artifacts and heritage, through its legal register (C4.1, A2)?	Legal register entries for cultural heritage	☐
Are local art, crafts and designs credited to their makers, with permissions for presentations (C3.1, C3.3)?	Labels; recorded agreements with makers and performers	☐
Do guest-facing staff receive guidance on local culture (C1.2)?	Briefing attendance list; reception note	☐
Is there a channel for communities to raise concerns, and is all feedback on cultural interactions reviewed (C1.3, C1.4)?	Feedback log with responses	☐

> *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.*