WORKING MATERIAL 3.12 · CHAPTER 3 — THE INTERNAL AUDITOR'S LENS · SETTING: ABISKO, SWEDEN

Auditing Environmental Data: Meters, Invoices and Spreadsheets

Source: Francesco Dore, The Helm and the Lens, Volume 7b — GSTC Hotel Standard v4.0, subchapter 3.12 (book page 151)

GUIDING QUESTION

Section D of the standard is the part of the audit most often answered with numbers, and numbers carry an authority that stories do not. Yet every figure in a sustainability report has passed through a meter, an invoice and a spreadsheet before it reached the page. Where, along that path, does an internal auditor look for the error that nobody has noticed?

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
A fall in energy per guest night proves the efficiency measures worked	Only partially true	It may also reflect occupancy, weather, data errors or a changed method; the auditor tests the figure before the explanation	
A utility invoice is a measurement	Only partially true	Invoices may carry estimated readings; D1.1 and D2.3 ask the hotel to measure use	
A single energy total meets D1	No	D1.1 asks for use by energy type, normalised per guest night or occupied room	
Scope 3 emissions must be reported in full	No	D3.5 requires Scope 1 and 2 at minimum, with Scope 3 where feasible and available	
Offsets can be counted as reductions	No	The guideline to D3.6 states that offsets complement reductions and are not a substitute	
Group-level reporting is enough for each property	No	The guidelines require property-level performance to be clearly distinguishable	

2 · Common mistakes — a self-check

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

☐ Checking that a report figure matches the spreadsheet total without recalculating the total.

☐ Treating estimated invoice readings as measured consumption.

☐ Recording energy as a single total instead of by energy type.

☐ Using a guest-night denominator from a different period or source than the energy data.

☐ Accepting a large improvement because it confirms what management hoped to see.

☐ Leaving undocumented the emission factors behind Scope 1 and Scope 2 figures.

☐ Correcting the audit file but not the published report.

☐ Allowing one person to build, enter and total the data with no independent check.

3 · A Checklist for Auditing Environmental Data

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

Question	Why it matters	Our answer
Does the annual total equal the sum of its monthly components?	The simplest test catches the most common spreadsheet error	
Are the invoice readings actual or estimated, and how does the sheet treat estimates?	D1.1 and D2.3 ask the hotel to measure, not to estimate	
Is energy recorded by type, and normalised per guest night or occupied room?	D1.1 asks for both, and the denominator must cover the same period	
Where do emission factors come from, and when were they last reviewed?	Scope 1 and Scope 2 figures under D3.3 depend on documented factors	
Has the destination's water risk level been documented with a credible source?	D2.1 asks for it, and it shapes the targets under D2.4	
Who, other than the person who enters the data, has checked the totals?	Accuracy under A4.5 depends on a second look	

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 energy recorded by energy type, in total and per guest night or occupied room (D1.1)?	Monthly energy sheet; fuel and electricity invoices	☐
Is water recorded by source and normalised per guest night or occupied room (D2.3)?	Water sheet; meter readings; reservation-system figures	☐
Are Scope 1 and Scope 2 emissions tracked annually against targets (D3.2, D3.3)?	Emissions calculation with factors and sources	☐
Does the annual report give year-over-year comparisons on a consistent method, or a baseline (A4 guideline)?	Annual report; baseline workings	☐
Are the destination's water risk level and the source used documented (D2.1)?	Water risk record with source and date	☐
Can each reported total be traced to meter readings or invoices, with a second person checking totals?	Meter photographs; check cell and sign-off (This book's practice)	☐

> *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.*