WORKING MATERIAL 3.15 · CHAPTER 3 — THE INTERNAL AUDITOR'S LENS · SETTING: PUERTO AYORA, GALÁPAGOS, ECUADOR

From Findings to Decisions: The Report That Gets Acted On

Source: Francesco Dore, The Helm and the Lens, Volume 7b — GSTC Hotel Standard v4.0, subchapter 3.15 (book page 187)

> **GUIDING QUESTION**
> *An internal audit ends twice: once when the auditor signs the report, and again when the last action it prompted is shown to have worked. Most audit reports reach the first ending and stop. What makes a report one that management acts on, and how does a hotel know that its actions have actually closed the gaps?*

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 standard requires an internal audit report in a set format	No	It names no format; A1.8 and A8.3 require a review and documented corrective actions that a report serves	
A completed action is a closed finding	No	A finding closes when the evidence shows the gap no longer recurs; completion of a task is not that evidence	
Corrective actions need only be recorded internally	Only partially true	A8.3 asks for documentation; A8.4 also asks that guests be notified about corrective actions	
A reciprocal audit between two hotels is not independent	Only partially true	The Hotel Standard sets no independence rule for internal audit; impartiality depends on method, scope and the absence of own work audited	
A hotel with no open findings is ready for certification	Only partially true	It depends on whether the audit tested every applicable indicator against evidence over the cycle	
The annual review and the internal audit are the same thing	No	A1.8 requires a review of implementation; the audit provides evidence for it	

2 · Common mistakes — a self-check

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

☐ Writing findings in the order they were found instead of the order in which decisions are needed.

☐ Recording a finding without the indicator and evidence it rests on.

☐ Proposing actions without identifying the cause of the gap.

☐ Closing an action when the task is done rather than when the gap stops recurring.

☐ Forgetting to tell guests about corrective actions arising from their feedback.

☐ Holding the annual review without the audit report on the table.

☐ Allowing reciprocal auditors to audit areas where both hotels share an interest.

☐ Treating an empty list of open findings as proof of readiness without checking what was tested.

3 · A Checklist for an Audit Report That Gets Acted On

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

Question	Why it matters	Our answer
Does the first page state scope, dates, auditor and the decisions management must take?	The owner reads the first page; the rest serves those who act	
Does every finding cite an indicator, the evidence and the cause?	Without the cause, actions fix instances rather than processes	
Does every action have an owner, a date and a method of verification?	A8.3 asks for documented corrective action, not only intention	
Were previous actions checked for effectiveness, not only completion?	A completed task does not show that the gap has stopped recurring	
Were guests told of corrective actions arising from their feedback?	A8.4 asks for it, and it is the step most often missed	
Do the minutes of the annual review cite the report's findings?	A1.8 requires the plan to be updated on the findings	

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?
Does each finding state indicator, evidence, gap, cause, action, owner, date and verification of effectiveness?	Finding and corrective-action log	☐
Are corrective actions documented and their effectiveness verified at a later date (A8.3)?	Action table with a second (verification) date	☐
Were guests told about corrective actions taken in response to their feedback (A8.4)?	Room card; booking confirmation text	☐
Do the minutes of the annual review cite each finding and the decision taken, including budget (A1.7, A1.8)?	Annual review minutes	☐
Do the figures in the annual report rest on verified data (A4.2, A4.5)?	Audit working papers for reported figures	☐

> *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.*