WORKING MATERIAL 3.2 · CHAPTER 3 — THE INTERNAL AUDITOR'S LENS · SETTING: OHRID, NORTH MACEDONIA

An Audit Programme Proportional to the Property

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

GUIDING QUESTION

An internal audit programme can be punctual, well documented and completely clean, and still never look at most of the standard. Proportionality in the GSTC Hotel Standard governs how deep and how often a hotel audits, not whether whole sections are left out. How does a property design a programme that reaches every applicable indicator over a cycle without exhausting a small team?

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 standard sets how often a hotel must audit itself	No	It requires an annual review of implementation (A1.8) but sets no internal audit frequency or cycle	
Every indicator must be audited every year	No	Nothing requires this; a cycle with risk-based frequency mirrors how certification bodies cover all requirements within three years	
Social and cultural criteria can wait until environmental ones are in order	No	All criteria apply to the fullest extent possible, and A1.4 requires social, cultural and environmental targets	
A small hotel may audit fewer indicators	Only partially true	Size changes depth and method; conditional indicators may be excluded with reasons, but applicable ones remain	
The certification body will look at the same areas each year	No	The initial audit covers all criteria, and surveillance must cover all requirements within the cycle (Manual 8.18.3)	
An audit programme is a calendar of dates	No	Without scope, rationale, auditor and resources it cannot show coverage, and A1.7 asks for resources	

2 · Common mistakes — a self-check

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

☐ Repeating the same comfortable scope every year and calling it a programme.

☐ Confusing annual frequency with full coverage.

☐ Leaving sections B and C to the certification body.

☐ Auditing every indicator every year until the programme collapses under its own weight.
☐ Excluding criteria as not applicable without a written reason.
☐ Scheduling all audits in the low season, when seasonal staff and guests are absent.
☐ Writing a programme with dates but without auditors, days or budget.
☐ Never reviewing the programme itself as part of the annual review.

3 · A Checklist for an Audit Programme

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

Question	Why it matters	Our answer
Does our programme list every applicable criterion and show when it will be audited?	Coverage cannot be shown without a record of it	
Is every excluded indicator explained in writing?	Conditional indicators exist, but exclusions must be reasoned	
Why is each annually audited criterion audited every year?	A written rationale lets the annual review challenge the programme	
Are social criteria audited when the people they concern are present?	Seasonal staff cannot be interviewed in a season they are absent	
Are auditors, days and budget assigned in the plan?	A1.7 asks for resources, and a programme without them will shrink	
Does the annual review under A1.8 examine the programme's coverage?	The review is where habit is replaced by decision	

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 a coverage grid assign every applicable criterion and indicator to a year of a three-year cycle?	One-page coverage grid attached to the sustainability management plan	☐
Is each excluded conditional indicator (e.g. A11, D12, A14.2) listed with its reason?	Exclusion column of the coverage grid	☐
Has each criterion audited every year a written risk rationale, reviewed at the A1.8 review?	Programme risk list; minutes of the annual review	☐
Are social criteria audited when the seasonal workforce is present?	Audit calendar; interview records with dates and contract types	☐
Are auditors, days and budget for the audit itself named in the plan (A1.7)?	Sustainability management plan: resources section	☐

> *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.*