WORKING MATERIAL 3.3 · CHAPTER 3 — THE INTERNAL AUDITOR'S LENS · SETTING: KAMPOT, CAMBODIA

Who Audits a Thirty-Room Hotel? Independence and Competence

Source: Francesco Dore, The Helm and the Lens, Volume 7b — GSTC Hotel Standard v4.0, subchapter 3.3 (book page 37)

GUIDING QUESTION

In a small hotel, the person who knows the sustainability system best is usually the person who built it, and therefore the person least able to audit it. The GSTC Hotel Standard says nothing about who should audit a hotel internally. What do independence and competence mean for a property with thirty rooms and one sustainability manager?

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 Hotel Standard requires an independent internal auditor	No	It sets no requirement on internal auditors; independence is a matter of audit method, not a named criterion	
The person who built the system is the best internal auditor	No	Knowledge of the system is valuable, but its author cannot read it as a stranger would	
Internal auditors must hold the qualifications in the Accreditation Manual	No	Clause 10 binds certification body auditors; for internal auditors it is a useful benchmark	
A small hotel cannot arrange independent audits	No	Cross-functional audits, reciprocal audits with another property and part-time external support are all available	
A consultant who built the system can audit it internally	Only partially true	It is not prohibited for an internal audit, but it reproduces the conflict of self-audit	
Staff sustainability training must be GSTC training	No	A7.3 requires structured training; the guidelines name GSTC hotel training or an equivalent programme as one option	

2 · Common mistakes — a self-check

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

☐ Asking the person who built the system to audit it.

☐ Believing that independence is only for large organisations.

☐ Treating knowledge of the standard as sufficient competence to audit.

☐ Leaving the system's definitions in its author's head.

☐ Engaging the consultant who designed the system to audit it as well.

☐ Citing the Accreditation Manual's auditor requirements as binding on internal auditors.

☐ Failing to record conflicts of interest when they cannot be avoided.

☐ Concentrating all audit competence in one person, so that the audit stops when she is absent.

3 · A Checklist for Choosing Internal Auditors

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

Question	Why it matters	Our answer
Has any auditor been assigned to an area they are responsible for?	An author cannot read her own work as a stranger would	
Who audits the sustainability manager's own work?	The person who runs the system is usually the one never audited	
Are the system's definitions written down for auditors to test against?	Unwritten definitions make every audit depend on the author's memory	
Have our auditors been trained in audit method as well as in the standard?	Knowledge of the criteria does not teach sampling and corroboration	
Where a conflict cannot be avoided, is it declared and reviewed?	A recorded conflict can be managed; a hidden one cannot	
Have we considered a reciprocal audit with another property?	It brings independence that no internal rotation can fully provide	

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?
Are roles and responsibilities for the plan clearly defined, with at least one person overseeing it (A7.2)?	Role descriptions; appointment record	☐
Does no auditor audit an area she runs or a system she wrote?	Signed allocation of auditors to areas in the audit programme	☐
Is auditor training recorded with the hotel's other training records (A7.3, A7.4)?	Training file: attendance lists and course materials	☐
Are the system's definitions (local supplier, languages, policy approval) written down for auditors to test against?	Definitions note in the plan	☐
Where a conflict remains, is it declared and the evidence reviewed by a second person?	Audit report: findings marked as declared conflict, with reviewer	☐

> *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.*