WORKING MATERIAL 3.4 · CHAPTER 3 — THE INTERNAL AUDITOR'S LENS · SETTING: PARATY, BRAZIL

Evidence That Holds: Documents, Observation, Interviews

Source: Francesco Dore, The Helm and the Lens, Volume 7b — GSTC Hotel Standard v4.0, subchapter 3.4 (book page 49)

GUIDING QUESTION

A binder can be complete and still describe a hotel that does not exist below the first floor. An auditor who reads only documents audits the office; an auditor who only talks to staff audits their memory. What makes evidence hold against the GSTC Hotel Standard, and what should an internal auditor do when two pieces of evidence say opposite things?

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
A complete binder demonstrates conformity with section A	No	Several indicators, such as A1.2 and A3.2, concern what staff have received and know, which a binder can only report	
A signed attendance list proves training	Only partially true	It proves participation, which A3.2 asks for; whether the training is effective is tested by interview and observation	
The standard tells auditors which methods to use	No	It sets indicators; methods come from the certification process, based on ISO 19011 according to the Manual	
Interviews are less reliable than documents	No	Each form proves something different; interviews are the only direct evidence of what people know	
When evidence conflicts, the document prevails	No	A contradiction is itself a finding and must be investigated and recorded	
Safety approvals are part of GSTC conformity	Only partially true	A3 and A2 address welfare and legal compliance, but the preamble leaves health and safety risks to competent authorities	

2 · Common mistakes — a self-check

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

☐ Treating a complete binder as proof that section A is met.

☐ Reading a signed attendance list as proof of understanding.

☐ Starting and ending the audit in the office.

☐ Resolving a contradiction by trusting the document because it carries a signature.

☐ Interviewing only managers and front-of-house staff.

☐ Letting the person who prepared the documents select what the auditor sees.

☐ Confusing the A3 welfare indicators with a safety approval from competent authorities.

☐ Recording an observation such as a blocked extinguisher without asking why the inspection did not catch it.

3 · A Checklist for Gathering Evidence

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

Question	Why it matters	Our answer
For each indicator, do we know which forms of evidence it implies?	A document alone cannot show that something was communicated or understood	
Do we gather at least two forms where the indicator concerns practice?	Corroboration is what turns a claim into evidence	
Does our audit begin in the staff zones rather than the office?	The order of evidence shapes what the auditor trusts	
Do our interview samples include back-of-house, night shift and new staff?	They are the people a system reaches last	
How do we record contradictions between pieces of evidence?	A contradiction is a finding, not a problem to be resolved by preference	
Who prepares the documents the auditor sees?	An auditor who asks for evidence sees more than one who is handed a binder	

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 the policy written, approved with signature and date, and communicated to all staff (A1.1, A1.2)?	Signed policy; briefing records per department	☐
Can staff describe their emergency role, not only appear on an attendance list (A3.2)?	Interview notes; attendance list recording the walked route	☐
Are evacuation plans displayed in guest areas and in every staff zone (A2.2 guidelines)?	Observation record of a walk of staff zones, dated	☐

Question	Where the evidence lives	Seen?
Are the risks named in the plan visible on site (A1.6)?	Risk section of the plan; observation notes	☐
Are contradictions between documents and interviews recorded as findings with both sources cited?	Audit report findings section	☐
Did the audit begin in staff zones and include interviews across at least three departments?	Audit plan and interview log (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.*