WORKING MATERIAL 3.5 · CHAPTER 3 — THE INTERNAL AUDITOR'S LENS · SETTING: BYRON BAY, AUSTRALIA

Auditing What the Hotel Says About Itself

Source: Francesco Dore, The Helm and the Lens, Volume 7b — GSTC Hotel Standard v4.0, subchapter 3.5 (book page 61)

GUIDING QUESTION

Every hotel describes itself in public: on its website, on booking platforms, in its rooms and in its annual report. Under the GSTC Hotel Standard, each of those statements is a claim that must rest on actual practice and verifiable evidence. How does an internal auditor test what a hotel says about itself, and what should she do when the evidence supports fewer than half of its claims?

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 claim that was true when written remains acceptable	No	A5.2 requires claims to be based on actual practice, which means current practice	
A sincere commitment can be presented as an achievement	No	The guidelines exclude claims that imply commitments or reference actions not actively implemented	
Offsets bought once support a carbon neutral claim	No	D3.3 requires annual tracking and D3.6 places offsetting after reduction	
A hotel can avoid A5 findings by making no claims	No	A5.3 requires accessible information about commitments, and A4.4 a publicly accessible report	
Claims on booking platforms are the platform's responsibility	Only partially true	A5.1 covers all promotional materials and media; the hotel is responsible for what it supplies	
Every claim must be quantified	No	Claims must be accurate and verifiable; a specific qualitative claim with evidence can be sound	

2 · Common mistakes — a self-check

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

☐ Treating the sustainability page as marketing copy rather than as a set of auditable claims.

☐ Using absolute terms that a single exception will falsify.

☐ Keeping claims that were true when written but are no longer true.

☐ Claiming carbon neutrality on the strength of offsets without tracked emissions.

☐ Forgetting booking platforms, in-room materials and signage when checking claims.

☐ Removing all claims to avoid scrutiny, and losing the transparency A5.3 requires.

☐ Letting marketing own claims whose evidence sits in operations.

☐ Auditing claims once, at the time of writing, and never again.

3 · A Checklist for Auditing Claims

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

Question	Why it matters	Our answer
Have we collected every sustainability claim from every channel we control or supply?	A5.1 covers all promotional materials, including platforms and signage	
Which of our claims use absolute terms such as all, zero, free or neutral?	A single exception makes an absolute claim false	
Does each claim cite evidence that is current, not historical?	A5.2 requires claims based on actual practice	
Do any claims present a commitment as an achievement?	The A5 guidelines exclude implied commitments and actions not implemented	
Who owns each claim, and when was it last checked?	Claims without owners drift as the hotel changes	
Is our sustainability report public and consistent with our claims?	A4.4 requires accessibility, and claims should be traceable to it	

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 every public sustainability claim listed with channel, wording, evidence, owner and date last checked?	Claims register	☐
Does each claim rest on actual practice and verifiable data (A5.2), with no exaggeration or implied commitment?	Evidence files cited in the claims register	☐
Do website, booking platforms, in-room materials and signage match what exists on site (A5.1)?	Observation record of channels against the site	☐
Is any renewable-energy claim backed by the source and proportion reported annually (D1.2)?	Electricity contract; annual sustainability report	☐
Is any carbon claim backed by tracked Scope 1 and 2 emissions and a reduction record (D3.3, D3.6)?	Emissions calculation sheet; reduction plan	☐
Are commitments published where the public can find them (A5.3, A4.4)?	Website and public report, with publication dates	☐

> *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.*