WORKING MATERIAL 3.6 · CHAPTER 3 — THE INTERNAL AUDITOR'S LENS · SETTING: GRANADA, NICARAGUA

Auditing the Legal Register Without Being a Lawyer

Source: Francesco Dore, The Helm and the Lens, Volume 7b — GSTC Hotel Standard v4.0, subchapter 3.6 (book page 73)

GUIDING QUESTION

A legal register can be complete, current and signed by a competent lawyer, and still tell an auditor nothing about whether the law is applied at the hotel's own gate. How does an internal auditor who is not a lawyer test the distance between knowing a requirement and showing that it is met?

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 register reviewed by a lawyer proves the hotel is compliant	No	A2.1 asks for the register; A2.2 separately asks for procedures that are implemented and enforced	
An internal auditor must be able to interpret the law to audit A2	Only partially true	Familiarity helps, but the indicators ask for a register, procedures and evidence that can be tested without legal interpretation	
Child-labour controls concern only the hotel's own employees	No	B7.6 extends the policy to suppliers; B9.1 covers staff of contracted organisations involved in operations	
Valid official certificates settle legal compliance	Only partially true	The guideline names them as evidence, alongside staff training, documented compliance checks and corrective actions	
Where national law is silent, nothing is required	No	The guideline to A2.2 sets minimum fire-equipment and evacuation-plan practices where specific regulations are absent	
GSTC certification confirms the hotel meets health and safety law	No	The preamble leaves health, safety and security risk to competent authorities; certification is not a safety approval	

2 · Common mistakes — a self-check

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

☐ Treating a recent lawyer's review as evidence that the hotel applies the law.

☐ Sampling the register for dates instead of sampling requirements for application.

☐ Limiting labour entries to direct employees and ignoring contractors and outsourced services.

☐ Recording “conforming” when the honest finding is an absence of evidence.

☐ Assuming that where national law is silent, the standard asks for nothing.

☐ Treating heritage or building approvals on file as proof that they match the works actually carried out.

☐ Letting the person who maintains the register audit it.

☐ Trying to interpret the law instead of asking where the hotel shows it is applied.

3 · A Checklist for Auditing the Legal Register

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

Question	Why it matters	Our answer
Can each guideline category of A2.1 be matched to at least one entry in the register?	Coverage gaps hide where no inspector has yet asked	
Does each entry name the internal procedure that applies it?	A2.2 requires procedures that are implemented and enforced, not only known	
For labour entries, does the procedure reach contractors and outsourced services?	B7.6 and B9.1 extend the requirements beyond the payroll	
Have I followed at least three entries to the point of application this cycle?	Following a requirement reveals more than checking a review date	
Where national law is silent on fire protection, are the guideline’s minimum practices in place?	The guideline to A2.2 sets them where specific regulations are absent	
Is the person auditing the register someone other than the person who maintains it?	Independence is what turns a review into an audit	

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 the register cover the categories listed in the guideline to A2.1, with review dates?	Legal register (A2.1)	☐
Does each register entry name the internal procedure that applies it and the record that proves it (A2.2)?	Register columns for procedure and proving record	☐
Are valid official certificates or approvals on file for entries that require them?	Permit and certificate file	☐
Are fire equipment inspections and displayed evacuation plans documented where specific rules are absent (A2.2 guidelines)?	Inspection reports; observation of displayed plans	☐

Question	Where the evidence lives	Seen?
Do contractor and supplier arrangements reach beyond the payroll (B7.5, B7.6, B9.1)?	Gate log, contractor declarations, contract clauses	☐

> *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.*