GSTC Interpretation Document
of the GSTC Accreditation Manual

2025INTD01

15 October 2025

Interpretation Document Control Number	**2025INTD01** (SEC.C.2.14 – C.2.15)
Date	15 October 2025
Document(s) Referenced:	- GSTC Accreditation Manual for Certification Bodies – Industry: Hotel/Accommodation & Tour Operator version 4.1 - GSTC 2024INTD01 (SEC.16.13)
Document Section(s) Referenced	Annex C
Specific Item(s) Referenced	C.2.14 – C.2.15
Description of Ambiguity or Uncertainty	In the *GSTC Accreditation Manual for Certification Bodies – Industry: Hotel/Accommodation & Tour Operator version 4.1*, Clauses **C.2.14** and **C.2.15** introduce the term "hierarchical system of offices (head or central office and local offices)" and require CBs to maintain a documented procedure to determine the sample size of *local offices*. However, the previous *Interpretation Document 2024INTD01 SEC.16.13* used the terminology of *"unit"* (offices with managerial functions) and *"operational office"* (offices without management functions), with sampling guided by **IAF MD1:2018**. This created uncertainty as to whether *local offices* are equivalent to *units*, *operational offices*, or a broader category that includes both.

GSTC Interpretation	**1. Terminology Alignment** ○ The term **"local office"** in the *GSTC Accreditation Manual v.4.1, Clauses C.2.14–C.2.15* is intended as a **generic descriptor** covering all offices other than the central or head office. ○ Within this category, two subtypes are recognized: ■ **Managerial Local Offices (Units):** Offices with managerial responsibilities such as employment, contracting, marketing, sales, or operational control. ➜ These offices **shall be considered "units"** and included in the sampling scope in accordance with **IAF MD1:2023**. ■ **Operational Local Offices:** Offices conducting only administrative, logistical, or customer service functions without decision-making or management authority. ➜ These offices **may be excluded** from sampling under **IAF MD1**, provided that their conformity is adequately assessed through central office audits and document review. **2. Applicability of Previous Interpretation Document (2024INTD01 SEC.16.13)** ○ The 2024 interpretation **remains valid**, with updates to terminology for consistency with *Manual v.4.1*. ○ Therefore, wherever "unit" or "operational office" appears in earlier interpretations or CB procedures, these are now encompassed under the broader term **"local office"** as defined above. ○ Certification Bodies shall update their internal documentation and audit procedures accordingly. **3. Sampling Requirements** ○ For **multi-site or hierarchical systems of offices**: ■ Sampling **shall be applied** to local offices that perform **managerial functions**, as outlined in **IAF MD1:2023, Clauses 5–7**. ■ The sampling plan shall demonstrate that: ● The central office controls and monitors all local offices under a single sustainability management system (SMS); and ● The determination of audit frequency and sites selected for sampling considers the size, function, risk, and geographic dispersion of the offices.

	■ Local **offices without managerial functions** (purely operational) may be evaluated through interviews, document reviews, or remote verification as part of the central office audit. **4. Examples for Clarification** **Office Type** — **Function** — **Inclusion in IAF MD1 Sampling** Head/Central Office — Strategic management, policy, decision-making — Always audited Regional or Country Office — Employment, supplier contracting, or operational management — Included as "unit" Sales/Reservation Office — Sales, marketing only, no managerial authority — Excluded, verified centrally Field Operation Office — Tour coordination, logistics, without managerial authority — Excluded, verified centrally **5. Certification Body Responsibilities** ○ CBs shall establish a **documented procedure** to categorize each local office and determine whether it qualifies as a managerial (sampled) or operational (non-sampled) office. ○ The CB shall: ■ Record the rationale for the classification of each office; ■ Include managerial local offices in the audit sampling plan; and ■ Ensure that excluded operational offices are still reviewed for conformity through indirect evidence (records, staff interviews, or virtual verification).
Rationale	This interpretation ensures continuity and consistency between the *Accreditation Manual v.4.1* and the *2024 Interpretation Document*, while acknowledging that the updated terminology simplifies references to *local offices*. It preserves the original intent: **sampling applies only to offices with managerial functions** to maintain audit efficiency without compromising assurance. It also aligns with **IAF MD1:2023** and ISO/IEC 17065:2012 principles for managing multi-site certification systems.

Office Type	Function	Inclusion in IAF MD1 Sampling
Head/Central Office	Strategic management, policy, decision-making	Always audited
Regional or Country Office	Employment, supplier contracting, or operational management	Included as "unit"
Sales/Reservation Office	Sales, marketing only, no managerial authority	Excluded, verified centrally
Field Operation Office	Tour coordination, logistics, without managerial authority	Excluded, verified centrally

For further clarification, please contact accreditation@gstc.org