



Sustainability Auditing Good Practices in Response to COVID-19

Project overview

To ensure the integrity, continuity and effectiveness of sustainability assurance under crisis conditions

This is a period of rapid experimentation for everyone and within this project we aim to distil and learn from all the innovations and good practices for remote auditing that are emerging as a result of this crisis.

As one of the first steps on this journey, ISEAL commissioned ASI to document and analyse how we responded as a community to this crisis with new policies and practices, how this changed over time and whether we can start to identify emerging good practices and areas of potential alignment.

Sustainability auditing good practices in response to COVID-19

Research report - to identify possible approaches, good auditing practices, and potential areas for alignment between sustainability standards and initiatives.

High-level study

- COVID-19 responses from **41 organisations**
- Data framework charting organisations responses overtime

In-depth study

- Remote auditing procedures of **11 shortlisted organisations**, with **five one-to-one interviews**
- Secondary framework charting remote auditing practices in further detail, worker health and safety mechanisms, technology used and applied good auditing practice

Organisation type

Membership forum

7.5%

Certification body

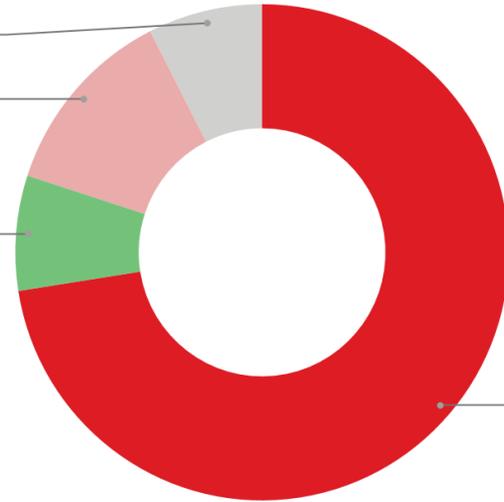
12.5%

Accreditation body

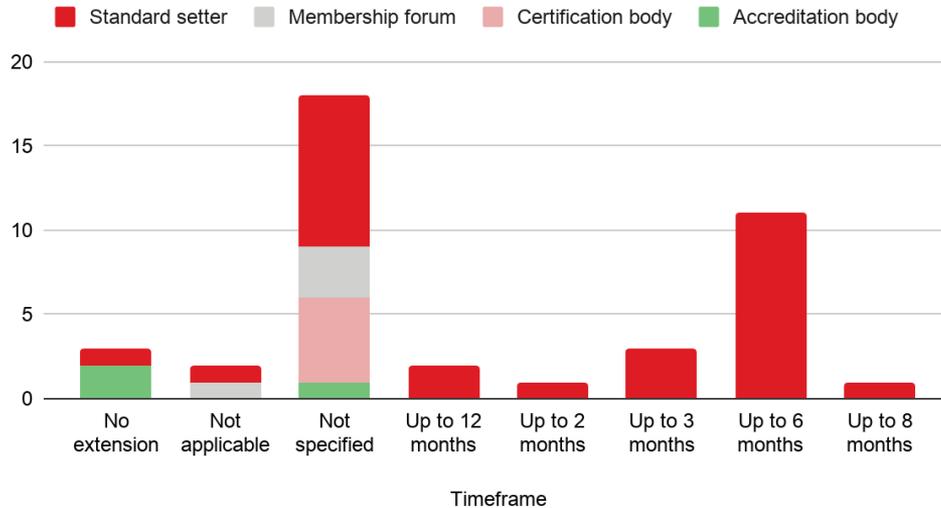
7.5%

Standard setter

72.5%



Certificate extension timeframes by organisation type



Responses to COVID-19

78% of organisations issued a public response to COVID-19

There is a consistent approach to:

- Suspend onsite audits
- Extend certificates up to 6-12 months
- **75% adopted remote audits** where it was not possible to go onsite

Fully remote audit

An audit of a site that is conducted entirely off-site using technology to gather and review information and interact with auditees.

Partial remote audit

A two-part audit comprising of one, desk-based portion completed off-site using technology to gather and review information.

Two, a targeted onsite audit completed by an auditor OR two auditors (one onsite directed by another offsite).

Remote auditing approaches

Standard setters

Most permitted remote audits for surveillance and recertification audits

33% permitted initial audits to be conducted remotely, with the rest opting to put applicants on hold

Variations in eligible standard scopes

Certification bodies

All five CB's evaluated offered remote audits as an option

Three refer directly to the standard setter requirements

Two have in-depth guidance covering risk classification for deciding to conduct onsite audits

Accreditation bodies

All ABs permit CB head and affiliate office assessments to be conducted remotely for surveillance and re-accreditation

For ASI, we conduct remote witness assessments, and may conduct initial accreditation assessments remotely

Assessing social responsibility remotely

- **Identification of social standard requirements that can't be accessed remotely**
Sedex removed from their SMETA virtual assessment 'land rights, anything requiring sensory evidence, undeclared subcontracting & homeworking and community benefits'
- **Assessment of COVID-19 impacts on social responsibility requirements**
SAAS created a SA8000 COVID-19 auditor quick reference guide that outlines COVID-19 issues for review.
Sedex developed a COVID-19 Impact Assessment.
- **Worker interviews**
Remotely using video conferencing tools or Whatsapp.
Sedex conduct group worker interviews using their virtual assessment tool.
Auditor provides contacts details and follows up worker feedback received.

26% of organisations implemented some form of risk-based approach

1. To assess the feasibility for a remote audit.

Example A, a remote audit suitability check assessing technology, site commitment, site history, operational and worker engagement compatibility.
Example B, an interactive global map identifying high, elevated, medium and low risk countries using data from government, local authority advice to media articles.

2. To assess the risk of non-compliance presented by the certificate holder/member.

Example C, a country social risk matrix blending internal data (number of social non-conformities) with external data (average scores of four internationally-recognised indices from World Governance Indicators, Trafficking in Persons Report, Transparency International and the Global Slavery Index).



Challenges with remote auditing

- Video conferencing platforms and connectivity
- Confidentiality
- Maintaining impartiality
- Time and time zones
- Overseeing health and safety

“Partial remote audits can allow the auditor to assess documents remotely and use the onsite audit to really target the areas and be strategic about what needs to be assessed onsite.” - Interviewee

Opportunities to develop good auditing practices

- Explore and align on risk-based approaches to better manage audit activities and decide who is eligible for a remote audit.
- Strengthen and align on confidentiality and impartiality requirements.
- Exchange on approaches to audit health and safety requirements and conduct worker interviews remotely.
- Maintain and possibly increase oversight of remote audits.
- Expand impact (monitoring and evaluation) programs to incorporate the impacts of COVID-19 on the supply chain.
- Track the impacts of COVID-19 on assurance systems.



Recommendation - plan for the longer term

Organisations should consider the...

- Effectiveness of their remote auditing approaches
- Impacts of their COVID-19 responses on their assurance systems
- Risks COVID-19 poses on the supply chain, such as fraud or social responsibility

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Thank you!

ASI
Friedrich-Ebert-Allee 69
53113 Bonn, Germany
+49 (0) 228 227237 0
asi-info@asi-assurance.org
www.asi-assurance.org

Monica Staniaszek
Project Manager

m.staniaszek@asi-assurance.org

Questions and reflections



NEXT STEPS & RESOURCES

The full ASI report is now available on isealalliance.org

First learning exchange workshop on 17 Sep. You can register for it [here](#).

Expression of interest for November Workshop, closes 28 Sep.
The link can be found in the most recent mailing.

Please stay in touch and keep sharing events, research and policy updates with either [Felix](#) or [Robert](#) and we will help connect your work on remote auditing with your peers.