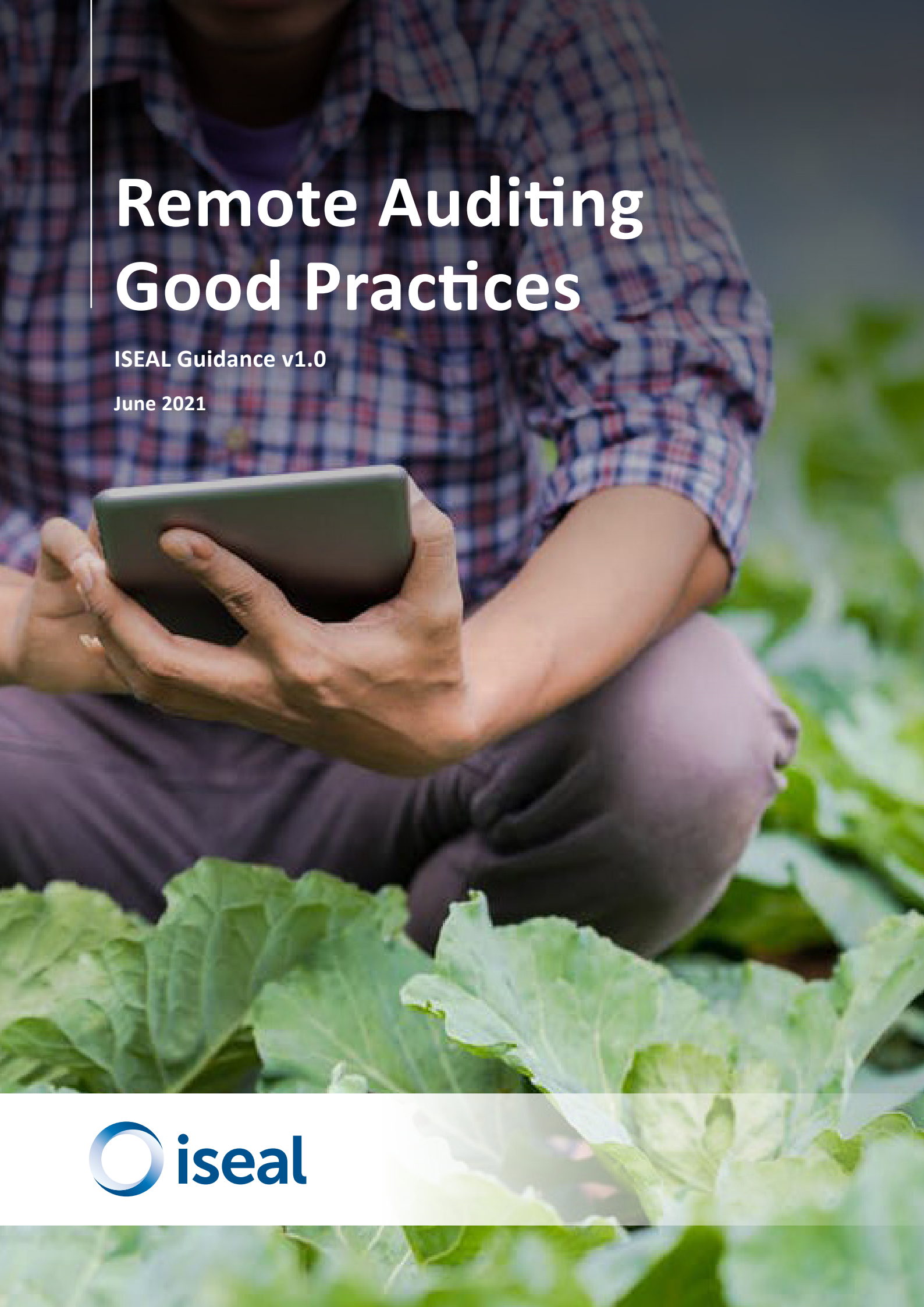

Remote Auditing Good Practices

ISEAL Guidance v1.0

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iseal

Contents

1. Introduction

1.1. CONTEXT

Sustainability systems and assurance providers have adapted their auditing procedures and practices to the new virtual realities imposed by COVID-19. This has led to rapid innovation and evolution in remote auditing practices, grounded in improvements to data management and governance. We are now at a stage where it is useful to document some of these emerging practices as input for collective discussion and alignment around the practices that will best support implementation of effective remote auditing.

While many of the practices currently being implemented due to COVID-19 have the potential to increase the effectiveness and efficiency of sustainability audits, remote auditing approaches are not yet in a position to fully replace on-site audits due to challenges of evaluating certain types of criteria, accessing quality data and information, and potential safety risks to workers, among others. In practice, we are likely to see a burgeoning of hybrid models based on risk, in which the best parts of remote auditing are retained and improved in combination with on-site audits, such as using document reviews and new data sources to triangulate and focus on-site audits on areas of highest risk.

This ISEAL Guidance seeks to capture some of the core elements and good practices that are emerging. It is intended both as a source of inspiration and reference for sustainability systems that are seeking to strengthen their remote auditing practices and as a living document that can evolve over time as our collective knowledge and experience refines what we know about where remote auditing approaches and tools can be effective.

1.2. SCOPE

This Good Practice Guide applies primarily to sustainability systems that are implementing or requiring remote auditing approaches within their assurance or verification programmes, as well as those that are considering these approaches and seeking guidance on how to move forward. Since some systems defer management of their audit processes to assurance providers like certification bodies, the guidance is also applicable to these assurance providers.

This guidance is non-normative and can be used as a checklist or reference for initiatives as they think about all the things that need to be in place to ensure the quality, integrity and efficiency of remote auditing practices. The examples provided throughout the document are intended to provide practical ideas for how to implement the clauses and are not intended to be interpreted as the sole or best approach.

1.3. DEFINITIONS

REMOTE AUDIT	An audit of an enterprise that is not conducted on-site. Remote audits may include off-line (e.g. document review) or real-time virtual (e.g. video calls) approaches, or combinations thereof.
HYBRID AUDIT	An audit that is conducted through a combination of remote approaches and on-site inspection to verify compliance (also known as 'partial remote audit')
FACILITATOR	A local employee or contractor of the assurance body who is not qualified as an auditor for the assurance provider but supports and is directed by the audit team as their eyes and ears on the ground during a remote audit.

1.4. INFORMATIVE REFERENCES

The following table lists a range of existing references that include information relevant to remote auditing and that may be useful for sustainability systems to review as background for the refinement of their own remote auditing procedures.

INFORMATIVE REFERENCES
EU General Data Protection Regulation (EU GDPR)
IAF ID 3: 2011 Management of Extraordinary Events or Circumstances Affecting ABs, CABs and Certified Organizations
IAF ID 12: 2015 Principles of Remote Assessment
IAF MD 4: 2018 The Use of Information and Communication Technology (ICT) for Auditing/ Assessment Purposes
IAF MD 5: 2019 Determination of Audit Time of Quality, Environmental, and Occupational Health & Safety Management Systems
ISEAL guide on Using Technology and Data to Enable and Enhance Remote Audits, 2021
ISO 9001 Auditing Practices Group: 2020 Guidance on Remote Audits
ISO 19011: 2018 Auditing Management Systems

1.5. ORGANISATIONS REFERENCED

Throughout this guide we draw on examples from a wide range of sustainability systems and oversight bodies. For the sake of brevity, we refer in the guide to the organisations listed below by their acronym. Where no organisation is listed, the examples are a compilation drawn from a variety of sources.

Alliance for Water Stewardship (AWS)	**International Organic Accreditation Services (IOAS)**
Aluminium Stewardship Initiative (ASI)	**International Organization on Standardization (ISO)**
Aquaculture Stewardship Council (ASC)	**Linking Environment And Farming (LEAF)**
Assurance Services International (ASI)	**Marine Stewardship Council (MSC)**
Better Cotton Initiative (BCI)	**Preferred by Nature (formerly NEPCon)**
DNV Fairtrade USA (FTUSA)	**Rainforest Alliance (RA)**
Fairtrade USA (FTUSA)	**Round Table on Responsible Soy Association (RTRS)**
Forest Stewardship Council (FSC)	**Roundtable for Sustainable Palm Oil (RSPO)**
GlobalGAP (GLOBALGAP)	**SCS Global Services (SCS)**
Global Sustainable Tourism Counci (GSTC)	**SEDEX**
GoodWeave (GW)	**Social Accountability Accreditation Services (SAAS)**

2. Audit Policies and Procedures

While sustainability systems most often apply their theories of change globally, research tells us that these models are not equally effective at achieving impact everywhere. The effectiveness of a sustainability system's strategies is highly dependent on the context in which those strategies are applied. While one strategy may achieve good results in a particular place, the same approach may have little effect in a different context. This is precisely because the combination of actors and actions needed to drive change is different in different places.

The first step that many sustainability systems took in response to COVID-19 restrictions was to revise their policies related to the timing and nature of assessments and validity of certificates. Audit policies are important because they set the framework conditions within which remote auditing can take place. Collectively they represent a coherent strategy and approach for managing the risks to assurance integrity inherent in remote auditing practices.

This section highlights the different types of policies that a sustainability system should have in place, some of which are specific to remote auditing, others that can be revised or updated to take remote auditing practices into account. Where a sustainability system works with multiple assurance providers, the scheme owner should take responsibility for defining many of these policies and practices itself rather than deferring to the individual assurance providers. This will support consistency of implementation.

2.1. DEROGATION POLICY

Sustainability systems should have in place an audit derogation policy that clearly defines the basis on which assurance providers are able to request exceptions or deviations to regular auditing practices, such as conducting audits remotely. This should include the implications for the audit programme (e.g., audit frequency and intensity) if clients are temporarily not in operation because of force majeure or other crisis conditions such as COVID-19.

Audit derogation or variation policies define the conditions under which exceptions or deviations from regular assurance and surveillance audit procedures, requirements, or timelines are allowed. Derogation policies apply more broadly than remote audit policies and one type of derogation may be the use of remote audits.

2.2. CERTIFICATE EXTENSIONS

Sustainability systems should define the conditions under which they allow for extensions of the validity of existing certificates and the allowable length of those extensions.

Examples:

Certificate extensions are to be requested prior to the expiry of the certificate but not more than one month in advance of the certificate expiry date due to the changing nature of COVID-19 restrictions.

Certificate validity may be extended for a maximum period of 6 months where a risk assessment conducted by the assurance provider indicates a low risk of non-compliance.

Where the periodicity of full reassessments (recertification) is greater than one year, a certificate that is due to expire may be extended for up to 12 months by performing a remote surveillance audit.

2.3. REMOTE AUDIT POLICY

Sustainability systems should have a remote audit policy that documents the conditions under which remote auditing procedures and practices are applicable. This policy should include definitions for how terms specific to remote auditing are being applied by the sustainability system.

Underlying this policy should be a consideration of the risks to the integrity of the assurance process and validity of the assessment results. Good data and a strong data management system will be critical to support an understanding of where the risks are of non-compliance and how effectively the remote assurance practices are identifying non-compliant performance based on those risks.

Examples:

The ISO 9001 Auditing Practices Group has developed a checklist on feasibility and risk analysis for remote audits (see Annex 1).

GLOBALGAP made it a requirement that the remote audit policy should only apply if there were official travel or gathering restrictions in the country or region where the inspection was to take place. For example, in the case that travel to or from regions was identified as high-risk by the national Ministry of Foreign Affairs or the World Health Organization. The scheme owner or assurance provider had to retain evidence of a region's emergency status to justify the use of this remote audit procedure.

2.4. REMOTE AUDIT FEASIBILITY ASSESSMENT

To accompany the remote audit policy, sustainability systems should have an assessment framework for determining the feasibility of conducting remote audits or hybrid audits (partial remote) in specific instances. The assessment framework should enable a tiered approach to assessing remote audit feasibility, first reviewing overall system applicability then guiding assurance providers in a risk assessment of the context in which the standard is to be applied and the individual situation of each enterprise.

These feasibility and risk assessments are defined in more detail in the following sub-clauses:

2.4.1. Assessing system applicability

Sustainability systems should, at minimum, document whether each requirement in their standard can or cannot be credibly audited remotely. For each of the requirements that can be audited remotely, they should define the audit methodology and what evidence is to be provided. Sustainability systems should also assess the overall feasibility of remote auditing where there are inherent risks in their system such as for small enterprises, new clients, production audits vs chain of custody, etc.

For each requirement in their standard, a sustainability system can identify what data was collected in an on-site audit and determine if there is a commensurate remote alternative means of gathering that data or gaining the same insight. Based on this analysis, sustainability systems can determine whether remote audits are feasible or not, or whether a hybrid approach is possible, combining some remote auditing with on-site auditing.

Where a hybrid approach is taken forward, the sustainability system can use the list of criteria that were not feasible to be audited remotely as a basis for the on-site audit.

Example:

LEAF Marque developed the Evidence for Remote Audits spreadsheet, identifying which types of information needed to be uploaded by businesses prior to a remote audit.

2.4.2. Assessing contextual and enterprise risk

Sustainability systems should require assurance providers to conduct risk assessments of contextual and enterprise-specific risks to determine whether individual enterprises qualify for one or more types of remote audit. This should also include consideration of any force majeure situations which may put the health or safety of the auditor or audit team at risk. Sustainability systems should define the risk assessment process, including data points to be included in the assessment, classification of risk levels, and implications of each risk level for the feasibility of remote audits.

Contextual risk factors refer to the broader context in which an enterprise operates such as the legal, political, cultural, and environmental context. Section 2.2 of the ISEAL Guide on Using Technology and Data in Remote Audits includes a list

of the types of information that can inform a risk assessment:

- Country/region/product-specific risks
- Number and severity of prior non-conformities, particularly the most critical social, environmental and economic requirements
- Complexity of operations or supply chains
- Numbers of sites, workers or subcontractors
- Known changes to structure, scope or operations
- Stakeholder feedback
- Allegations/complaints and known issues in the public domain (NGO reports, media articles)

Examples:

The **Aluminium Stewardship Initiative (ASI)** allowed auditors to determine whether a remote audit was feasible by using a Maturity Rating assessment. The auditor could assign a Maturity Rating (low to high rating) for 'systems' and 'risks', although it could not be used to assess 'performance' until the on-site audit had been completed. This rating system engaged auditors in the remote auditing decision-making process and could help inform their decisions for different types of audits.

FSC annual audits could be conducted as a remote desktop review in situations where the certificate holder did not exhibit any of the following criteria:

- has open major or critical non-compliances that cannot be verified without a site visit
- have high volume of active negative media attention or stakeholder feedback
- has a history of poor performance. For example, suspended more than once, history of recurring major non-compliances related to field-based implementation
- is involved in a credible, active stakeholder complaint, dispute or external investigation
- is subcontracting / outsourcing certified activities in response to the coronavirus outbreak.

In all cases, minor non-compliances that required additional on-site verification were not closed during fully remote audits and were allowed to extend their deadline by 12 months.

GSTC required assurance providers to use a risk-based approach to determine the feasibility of a hybrid audit. They also provided the requirements to be evaluated remotely and on-site. The timeline for conducting remote and on-site audits was based on the risk-based approach used and the feasibility of assembling an audit team, as well as the travel restrictions in the client's country of operation.

DNV has developed a set of comprehensive Risk Assessment Criteria to assess the feasibility for remote audits, combining a review of enterprise-specific and contextual risks. An example of the factors informing a DNV risk assessment to qualify eligibility is included in Annex 1.

For Sedex's Virtual Assessment, they use 'essential parameters' such as technology, client commitment, site history, and operational aspects as prerequisites to inform whether a remote audit is possible.

2.5. INITIAL CERTIFICATION AUDITS

Sustainability systems should consider whether and under what conditions they will allow for remote initial audits of new clients. Where remote initial audits are allowed, the sustainability system should consider any restrictions on the nature of the assessment (e.g. partial assessment) and of the resulting assurance status of the client (e.g. conditional certification).

Example:

Fair Trade USA offered the option to accept new client applications and postpone the initial audit. They also enabled some components of the audit to be conducted remotely with a desktop review, whilst delaying the certification decision until an on-site audit was possible. Initial certifications were not granted until an on-site audit (either a full on-site audit or a hybrid audit including an on-site component) was completed.

2.6. SURVEILLANCE AUDITS

Sustainability systems should define the conditions under which remote surveillance audits (or follow-up audits) are to be conducted, including whether an audit derogation request by the assurance provider is required. The conditions should define any limitations on what can be audited or changes in the frequency or intensity of the audit process as a result of it being conducted remotely.

Examples:

FSC surveillance audits may be conducted as a remote desktop audit if an assessment concludes that the scale, intensity and risk of an enterprise's activities can be credibly conducted in this way.

RSPO requires that remote audits are conducted every 3 months, resulting in a 3 month certificate extension. When an on-site audit is once again feasible, the sample size of sites visited is increased by 50% from the previous on-site audit.

SAAS indicates that, assuming other criteria are met, clients on a semi-annual surveillance programme can have a one-off consecutive off-site surveillance audit. However, this is not allowed for clients on an annual programme.

2.7. FULL RECERTIFICATION AUDITS

Sustainability systems should determine if any additional restrictions need to be in place for full recertification audits beyond those in place for surveillance audits.

Additional steps can include risk analysis to qualify eligibility for remote, determination of any criteria that require on-site audit, and limited or conditional certification status.

Examples:

ASI (Aluminium Stewardship Council) auditors can recommend Provisional Certification on the basis of a desktop review where appropriate, with a Surveillance Audit scheduled at a later date to review the on-site component. However, even provisional certification can be put on hold where one or more of the following is identified:

- There is an insufficient number or range of criteria that have been adequately assessed during the remote audit component;
- There is a substantial number of high-risk or significantly material criteria that have not been assessed during the remote audit component;
- The overall level of objective evidence obtained and reviewed remotely by the auditor is deemed insufficient to continue or progress to a Full Certification status;
- Insufficient rigour has been applied to the auditing of one or more criteria of material significance to the Entity and its Certification Scope;
- There is insufficient sampling of businesses and/or facilities for Certification Scopes that include multiple operations.

FSC assurance providers can conduct a risk assessment of each client according to the scenarios or factors provided by FSC. This risk assessment determines the feasibility of conducting a fully remote audit (low risk), a partially remote audit (medium risk), or if a mandatory on-site audit is required (high risk).

This is assessed at the level of a single site and not at the certificate level. For multi-site certificates, FSC requires that the risk assessment is conducted for each participating site (or for each site selected by sampling) during the evaluation audit. When a client falls into more than one risk category, the certification body adopts the precautionary approach and applies the audit type of the higher category.

2.8. HYBRID AUDITS

Where audits can only be partially conducted using remote methods, sustainability systems should consider a hybrid approach, combining a partial remote audit and a separate on-site audit. Sustainability systems should set limits for the time that can elapse between the remote and on-site elements of the audit (commonly 6 months) and for what happens should that time limit be reached without the possibility of an on-site audit.

Hybrid audits have the potential to be more reliable than remote audits or onsite audits separately as they enable a deeper dive into documented evidence that then allows for a more streamlined onsite audit that focuses on the high risk issues.

Technically, a remote audit that incorporates a site-based virtual walk-through with a local facilitator on-site (see section 3.3) could be considered a hybrid audit. However, it remains important for the sustainability system to determine if there are any parts of the audit that need to be conducted in-person by the auditor, beyond what can be achieved with a local facilitator.

Example:
GSTC allows assurance providers to conduct hybrid audits with two auditors: one performs the remote activities and the other performs the on-site activities. Both auditors need to comply with the GSTC Auditor Training qualifications. The lead auditor complies with all the GSTC Auditor qualification requirements.

2.9. AUDITOR TRAINING AND QUALIFICATIONS

Sustainability systems should define qualifications and training requirements for auditors and other assurance personnel (e.g., facilitators, interpreters, oversight personnel), along with competence assessment procedures, to ensure they have the necessary skills to deliver remote audits. This can extend to defining how auditor training can also be delivered remotely. Training content should at least include areas related to any changes in audit preparation, planning, and execution required for remote audits.

Sustainability systems should consider any flexibility or alternate procedures required in auditor qualification to account for remote audit restrictions, e.g., that new auditors can only be qualified through number of audit days or observing an on-site audit.

Qualifying new auditors through their participation in remote audits could result in provisional qualification that is then affirmed by the auditor participating in an on-site audit as soon as feasible.

Examples:
ASI (Aluminium Stewardship Council) assurance providers are required to work with their auditors on calibrating technological and methodological good practices, and on evaluating the extent to which remote assessments are effective.

ASC remote audits can be witnessed by the lead auditor as part of the requirements to keep auditors' qualifications, but they cannot be considered for the sign-off of new auditors.

FSC Training Providers may replace classroom (in-person) training by remote trainings, based on the following specifications:

- Travel restrictions are in place for any of the registered trainees or the trainer(s).
- Trainings should offer similar opportunities as in-person trainings to conduct practical exercises and allow for interaction of trainer(s) and trainees (as far as technology allows).

2.10. REQUIREMENTS FOR ASSURANCE AND OVERSIGHT PROVIDERS

Sustainability systems should define any additional requirements expected of their assurance and oversight providers for remote auditing, such as required communications with the scheme owner or policies for how assurance and oversight providers can update their procedures.

Some schemes issue broader responsibility to assurance providers, requiring them to have policies that address procedures for selecting the remote audit type, conducting remote audits, and/or adapting audit policies, etc.

Examples:
Where assurance providers assess the conditions for hybrid or fully remote audit eligibility and/or take part in audit eligibility decisions, they can do one or several of the following:

- Seek permission or inform the scheme owner of hybrid audit or audit type chosen **(RA)**
- Monitor and document the reasons why on-site audits are not possible, and any mitigation strategies related to client maintenance of certification status
- Develop policies and/or procedures for remote audits **(AWS, FSC, FTUSA, GLOBALGAP, RSPO)**
- Communicate the procedures and policies with clients and scheme owners about how remote audit types can be used **(FSC, FTUSA)**

- Maintain lists of remotely audited operations and/or which parts of the audit have been remotely assessed, and consider whether to make these publicly available **(MSC, RTRS)**
- Train auditors (and local facilitators where in use) on remote audit processes and procedures **(ASC, ASI, FSC, GLOBALGAP, RSPO)**

2.11. SAFETY PRECONDITIONS FOR ON-SITE AUDITS

Sustainability systems should define the preconditions that need to be in place for on-site audits to take place or to resume. These preconditions are often based on a risk assessment or can take the form of a checklist. In addition, sustainability systems should define safety precautions for on-site audits to minimise risk.

Examples:

Preferred by Nature has developed a COVID-19 Audit Best Practices checklist which is shared with clients at the proposal stage of the audit. Clients provide relevant information specific to the audit site(s) outlined in the checklist (for example, links to applicable local advisories, audit plan and travel, company safety policies/protocols). They also check whether a COVID-19 test needs to be taken, as well as the additional cost of this. The final checklist is shared with the lead auditor and client, who agree on the safety measures prior to the audit. During the opening meeting, the lead auditor reviews the COVID-19 audit checklist and ensures all audit participants agree upon health and safety measures. Auditors keep records and contact details of all participants and stakeholders they interacted with during the audit.

SAAS requires that assurance providers conduct an operational risk assessment to identify all certification risks resulting from a decision to return to on-site audits in a place, including:

- Infection risks for assurance provider personnel, client personnel, and other personnel with whom an assurance provider representative may come into contact (such as drivers, translators, etc.);
- Auditors' competence in identifying and evaluating client's COVID-19 issues.

The outcome of the risk assessment specifies short-term, medium-term and long-term controls/actions (including any training and familiarization) needed to mitigate residual risks for the scope(s) of activity by country or region. Assurance providers are required to repeat the operational risk assessment periodically, as needed, to further identify, evaluate and mitigate risks associated with changing circumstances.

Fair Trade USA assurance providers are required to implement heightened safety precautions when returning to on-site audits. In addition to any specific guidance provided by each programme, at a minimum this includes the following:

a) All legal permissions/permits required to travel and conduct onsite activities are obtained;

b) Any applicable quarantine requirements are fulfilled;

c) Time spent onsite is minimized to focus on the parts of the audit that require onsite verification;

d) Logistics onsite are arranged to minimize risks, including observing social distancing, use of personal protective equipment (PPE), and minimizing time spent indoors, as well as any protocols required by the specific facility or site.

3. Audit Implementation

Where audits have relied traditionally on on-site assessments of performance, the remote audit turns this approach on its head. Every aspect of the audit process is likely to be affected. This section walks through the steps in the audit process and how these should be adapted for remote auditing.

3.1. PRE-AUDIT PLANNING

Sustainability systems should define the steps that need to be taken both by the assurance provider and by the client in preparation for a remote audit.

Remote audits require greater planning and coordination. Auditors and other audit personnel need to flexible and adaptable and get familiar with the communications technology (ICT) that will be used in specific remote audits.

A pre-assessment of the possibility to access data and information is fundamental to accepting a remote audit. This can imply assessment of the different sources of data and possible constraints for full access to them (regulatory aspects such as privacy laws, possibility to remotely access the data and information in a secure way, reliability of data and information provided by the auditee and not selected directly by the auditor (risk of manipulation), etc.)

Client preparations should also include an initial call to test connections and other technical and operational aspects, including initiating evidence collection. This will enable the audit team to plan the audit considering possible constraints and operational aspects.

Examples:

FSC requires that assurance providers and certificate holders:

- have the technical and operational capacity to conduct audits remotely, and
- agree on a secure and confidential data transmission, and
- ensure the availability of key staff.

ASI (Assurance Services International) sets out some general considerations that should be taken into account when planning a remote audit, including that:

- a longer preparation time will be needed;
- assessors need to be flexible and adaptable;
- there is a greater risk for misunderstanding through the use of virtual communications tools;
- concentration may be affected and can impact audit duration and need for breaks; and
- there is need for a contingency plan should technology fail.

Guidance from **ISO 9001 Auditing Practices Group** suggests planning steps specific to remote audits can include:

- assess and document feasibility and risks with the auditee;
- determine the different ICT used and how they will be used;
- define the agenda, accommodating dispositions different from an on-site audit (e.g. better definition of tasks by different team members);
- have the organization identify the people to be audited and ensure their availability at defined times;
- test the use of ICT before the audit to confirm there is a stable connection and people know how to use the technology.

3.2. SHARING DOCUMENTATION

Sustainability systems should define a list of documents and information to be provided by the assurance provider to clients in advance of a remote audit and a list of the types of documents, records, data and other information to be provided in advance by the client to the assurance provider.

One objective of advance data collection is for auditors to compile from different data sources as much information as possible that they would otherwise have accessed through an interview or on-site inspection.

Examples:

DNV requires that all parties agree to the terms and conditions of the remote audit since the remote audit implies sharing of information that could be sensitive, commercially or for regulatory purposes.

BCI requires the following information to be sent to clients prior to the remote audit: a list of the planned activities, documents and records that will be requested, a secure document storage software (Dropbox or equivalent), a Remote Audit Process document, a request that field facilitators are notified of the remote audit, a request for the names of field facilitators, and a request to confirm appropriate platforms for communication.

Rainforest Alliance requires the following information is provided to the client: list of documents to be provided by the client in advance of the audit, sampling methods, date by which information is needed (at least 5 days before audit date), and sites to be audited for groups or chain of custody multi-site operations.

ASI (Assurance Services International) requires assurance providers to fill in a form in advance of the remote assessment that facilitates planning and execution of the assessment and includes information such as time zone, whether the assessment should be split over a number of days, conference technology platform used, whether documents and records are all available in digital form, and the arrangement for a date for a test call.

3.3. FACILITATORS

Sustainability systems should consider whether to use on-site facilitators to support technical review of standard requirements. Where facilitators are used, the sustainability system should establish clear procedures for how facilitators support the audit team, including roles and responsibilities.

Facilitators are individuals who are not qualified as auditors in the sustainability system or for a particular scope of the sustainability system (but may have other auditing qualifications) and who act as the eyes and ears for the remote auditor or team. The facilitator does not take the lead in any audit functions but responds to the direction of the auditor or team. Additional guidance on the use of local facilitators can be found in section 4.2 of the ISEAL guide on Using technology and Data to enable and enhance remote audits. As a future practice, well-planned facilitator involvement may also help reduce overall audit costs compared to traditional on-site audits.

Examples:

ASC requires facilitators to only follow live instructions from the auditor and clearly define that they cannot replace the auditor's role in conducting evaluations or reaching compliance conclusions. When using a facilitator, the communication with the remote auditor needs to be synchronic (as opposed to asynchronous) at least during 80% of the audit time.

Facilitators in the **RSPO** system are either the CB's employee or contractor but are not qualified as an RSPO auditor or lead auditor. RSPO sets the following requirements for use of facilitators:

- The number of CB Audit Facilitators required for the audit needs to be appropriate for the number of auditors in the audit team.
- The audit person days of the Audit Facilitator is not accounted as audit person days of the CB's audit team.
- The Audit Facilitator does not at any point replace or take over the role of the CB's audit team, even in the case of a technology problem.
- The Audit Facilitator does not participate in writing the CB audit report and/or the CB audit findings.

3.4 INTERPRETERS

Sustainability systems should define any additional training needs and responsibilities that interpreters will have in a remote audit.

Additional training needs can include management of confidentiality and any additional roles and responsibilities, such as facilitating conversations through ICT. Some conference tools have developed closed caption or language interpretation features which can be enabled in advance of the remote audit to facilitate remote interpretation.

Example:
IOAS suggests that if the interpreter is on-site, ideally they can also function as the camera operator, with an earphone to be able to relay the conversation between assessor and client without disturbing the inspection.

3.5. GATHERING INFORMATION FROM WORKERS

Sustainability systems should, at minimum, define in a policy the steps to ensure the integrity and confidentiality of information gathered from workers and vulnerable individuals, e.g. through interviews or worker voice tools, and to avoid compromising the safety of interviewees.

When gathering information from workers, the critical question informing the policy is whether this new methodology is going to do any harm to these workers. The policy can include protocols for anonymity, confidentiality, and privacy, but also a way to connect with individual workers, e.g., unique identification numbers, to enable follow-up if any significant rights issues are raised or discovered. Sustainability systems need to consider anonymity vs the ability to triangulate information to identify and assist workers effectively as a follow up to the information shared. Sustainability systems can explore the possibility to access and store (even temporarily) some data relevant to the enquiry to enable a potential follow-up. However, this must not compromise worker safety.

The policy can also include how workers are compensated for work time and steps to be taken to avoid retaliation.

Sustainability systems can consider whether workers should be given a phone number or WhatsApp to reach out to the auditor if retaliated against.

The interview or data collection process and steps taken by the auditor and assurance provider to minimise risks to the workers should be communicated to the workers in a very clear way to enable them to make informed decisions about participating in the audit process.

Additional information on conducting worker interviews is contained in section 4.3 of the ISEAL guide on Using technology and Data to enable and enhance remote audits.

Example:
Goodweave puts the following steps in place when carrying out remote worker interviews:

- Enumerators read an informed consent script that describes the research project, voluntary nature of participation, and data confidentiality protocols.
- Respondents are not interviewed if they did not provide consent.
- Enumerators are trained to speak conversationally and record personal stories or quotes that convey the respondents' experiences.
- Interviews are anonymized.
- Enumerators do not record or request any personally identifying information.
- Completed questionnaires and the database are kept on a secure server accessible to only two staff.
- All paper files and notes are destroyed.

The following is a list of other good practices distilled from a range of sustainability systems:

- During assurance provider interviews, the local facilitator shall ensure that the client's representatives do not interfere, that the interviews can be performed in confidence, and that the workers' anonymity is maintained. **(RSPO)**
- The technology and tools shall allow auditors to confirm interviewee identity. The client may not record the interview themselves. **(ASC)**
- It is important to use video to see facial expression and body language and ensure interviews can be conducted in confidence. **(Preferred by Nature)**
- As much as possible, the assessor should aim to use video while conducting remote interviews. **(BCI)**
- Ensure capture of the time and geo-reference the interview location in the report. **(GLOBALGAP)**

3.6. AUDIT DURATION AND COST

Sustainability systems should recognise that the distribution of time spent on remote audit activities will differ from in-person audits, with more time on audit planning and potentially longer duration overall for the remote audit. Sustainability systems should assess whether remote audit activities will result in increased fees and factor this into decision-making around whether a remote audit approach is feasible.

Although the balance of planning time to audit time will vary by audit type and context, it is typical that remote audit preparation activities can take up to 30% of total audit time. The key is to allocate the audit effort (hours) differently, focusing more on the preparatory steps, enabling more focused interaction with the client. If a remote audit requires much more time than a traditional audit, this should be considered in initial risk assessments on the feasibility of a remote auditing approach.

Given the increased flexibility of remote audits for when activities are conducted, this could open up future possibilities of moving to more of a continual audit model with small audits on specific topics throughout the year.

Where a sustainability system is transitioning to a remote auditing approach, they should recognise that there are additional time and cost considerations for the system and its assurance providers to make this transition such as for development of new policies and training of personnel. Consideration should be given to how these transition costs are internalised.

Examples:
IOAS allow remote assessments of CB offices or CB inspections to be charged without travel time and costs. In all cases however, 0.5 day is charged to allow for preparation and 1 day is charged for reporting.

ASI (Assurance Services International) suggests there could be variation in the timeframe to conduct the assessment and fragmentation of activities spread over the course of a longer period of time (e.g. 4hr/day for 3 days).

3.7. AUDIT DECISION-MAKING

Sustainability systems should define the types of decisions on compliance that can be taken as a result of a remote audit and the implications of such decisions on certification status.

The types of decisions can include certificate extensions, provisional certification, or partial certification, among other options.

Examples:
Rainforest Alliance allows for the following forms of decision:

1) Issue no certification decision until an on-site audit has been completed;

2) Issue a positive certification decision based on the results of the remote audit alone; 3) Issue a positive certification decision with a limitation on volume sold as certified until the on-site assessment is conducted.

SCS Sustainably Grown allowed a 1 year certificate validity for virtual audits rather than for 3 years. They included a clause to state that once an on-site audit had taken place, it would then be possible to revert to the 3 year certificate validity cycle.

3.8. AUDIT REPORTING

Sustainability systems should consider how the audit report format needs to change for remote audits and what additional information is required to be included.

As the nature and format of data and information collected through the remote audit is likely to be quite different from the traditional audit process, consideration should be given to how additional information will be captured and reported, and any implications for data privacy and confidentiality (see section 4.4). This can also include consideration of internal assurance provider records such as how client operations have been impacted by COVID-19.

Examples:

ASI (Aluminium Stewardship Council) included a new 'Unable to Rate' option in its report to give auditors the opportunity to note interim findings and temporarily postpone a final conclusion on conformance, until the full assessment could be completed in a subsequent on-site audit.

ASC requires assurance providers to record information in the audit report on whether the audit had been carried out or assisted remotely, which methodologies and tools were used to collect evidence during the remote audit, and which standard indicators were not evaluated.

3.9. OVERSIGHT REQUIREMENTS FOR REMOTE AUDITING

Sustainability systems should define oversight requirements for remote witness assessment of assurance providers. The oversight should include at least remote assessment of the assurance providers' management systems (proxy for office audit) and remote witnessing of the assurance provider auditing clients.

Oversight bodies should also approve assurance providers for extending their scope to conduct remote audits and should assess how well assurance providers are implementing scheme owner remote auditing policies or derogations.

Changes to oversight mechanisms can include adapting procedures or assessment checklists to include any additional checkpoints that need to be covered such as assessment of assurance provider remote auditing procedures, risk assessments, and any processes for force majeure or crisis conditions that impede on-site auditing approaches.

Remote witness assessments can be of a remote assurance audit or an on-site assurance audit (where the assurance provider has local auditors able to conduct the audit on-site). For remote witnessing of an on-site audit, it is helpful for the oversight body to have an on-site facilitator as they are otherwise dependent on the assurance provider to tell them what is happening.

Since assurance provider auditors are also conducting off-site evaluation of records, documentation, data, etc. it is important for the oversight body to conduct an interview with the assurance provider auditor at the end of the audit to ensure that the oversight assessment covers all the elements of the remote audit.

Example:

ASI (Assurance Services International) joined the phone calls or online conferences between the assurance provider and client, such as the opening and closing meetings and interviews with the client's personnel. They also evaluated the assurance provider's document review after it had been completed during a remote audit, as well as other audit-related documentation.

ASI evaluated their assurance providers on how prepared they were to implement derogations issued by sustainability systems, to ensure that the assurance providers had adjusted their services.

3.10. PUBLICLY AVAILABLE INFORMATION

Sustainability systems should require that publicly available information about an audit includes at least information about how the audit was carried out (e.g. on-site, remote, or hybrid). Sustainability systems should make remote auditing policies and procedures publicly available to enable stakeholders to understand what approaches are being taken, e.g., methodology of the audits including sampling, data collection, etc.

Example:

MSC required assurance providers to document information on the restrictions or health risks that prevented on-site audits from happening. This information was included in the assessment announcement and the audit report.

4. Data Management and Technology

Remote auditing practices have focused initially on how to manage for higher risks to the integrity of the audit process inherent in remote data gathering. However, it can be useful to approach remote auditing proactively as an opportunity to improve data gathering, management and analysis, and to strengthen the quality and integrity of the audit process as a result.

Parts of assurance and oversight can be complemented through remote data gathering and analysis, such as satellite image datasets, comparing numbers of farmers with production volumes, or product DNA tests. This section focuses on considerations for how to integrate data and technology effectively into the remote audit process. Further reading on this topic can be found in the complementary ISEAL guide on Using technology and Data to enable and enhance remote audits.

4.1. GOOD DATA MANAGEMENT PRACTICES

Sustainability systems that choose to integrate new sources of data into risk assessment and remote audits should ensure they have sufficiently robust data management practices and processes in place to support effective audit processes.

Elements of good data management are described in the ISEAL Assurance Code v2, and more detailed resources on good data and information management are available on the ISEAL Platform.

4.2. SELECTING TECHNOLOGY FOR REMOTE AUDITS

Sustainability systems should evaluate which technologies to use for different aspects of the remote audit. They should ensure their assurance providers inform the clients and their audit personnel, confirming the client's understanding of how the chosen technologies will be used and their competence to do so.

Considerations around data collection (consent), storage (personal data), and use (privacy, security) are critical issues that inform the choice of technology. Other factors that influence this choice include: up-front and running costs; the type, quality and relevance of data made available; and client accessibility and comfort in using the technology.

Any type of virtual interview will need to be supported by video conferencing software (Zoom, MS Teams, WeChat, etc.). Making the right choice of which video conferencing tool to use may depend less on assurance provider preferences and more on what works best for the client. This can depend on which platform they have access to, geographical context, bandwidth, and connectivity. There is a chance that cultural contexts and remoteness of location will also play a factor here and auditors should not assume that everyone will have the same comfort level being on camera.

Rather than being prescriptive on which tool to use, it can be more useful to build in flexibility of options within the assurance policies, while being more prescriptive on the desired outcomes.

Competence to use a chosen technology can be tested with the client as part of the audit planning. Where new technologies are being introduced, e.g., worker voice surveys, having an on-the-ground partner or facilitator who can support clients and stakeholders to sensitize them to the tool can improve uptake.

Examples:

The importance of selecting appropriate technology for the purposes of remote auditing is addressed in normative references such as **IAF MD 4: 2018** which covers the Use of Information and Communication Technology (ICT) for Auditing/ Assessment Purposes.

GLOBALGAP requested certification bodies to conduct the following requirements before a remote inspection took place:

a) Determine the platform (e.g., virtual meeting app, wearable technology, telephone/video call, messaging app, drones, or other platforms, etc.) for hosting the inspection. This platform needs to be agreed upon between the CB and the producer.

b) Explain to the producer which documents, activities, facilities are expected to be inspected via video streaming (real time) and which will be evaluated based on records/recorded information, and additionally, if applicable, which people need to be interviewed.

c) Test the ICT platform compatibility between the CB and the producer prior to inspection. A trial meeting using the same media platforms agreed upon shall be conducted to ensure the scheduled inspection can be performed as planned.

d) Encourage and consider the use of webcams, cameras, etc. when physical evaluation of an event is desired or necessary.

e) If the remote inspection is impossible due to technical constraints, (e.g., no phone or internet connection on the farm, etc.) GLOBALG.A.P. Remote cannot be used as an option for inspection.

ASI (Assurance Services International) sets out the following guidelines for use of technology:

- The oversight assessor, in agreement with the assurance provider, decides on the conference software (e.g. MS Teams, Zoom, Go-To-Meeting, Skype for Business, WebEx, etc.) for hosting the audit.
- The assessor recommends the use of webcams, cameras, etc. throughout the audit
- The assessor schedules a test call with the assurance provider prior to the audit to verify if selected technology and connections are suitable.
- All participants should dial in individually to ensure good sound quality and to allow each person to share screens and to have face-to-face interaction.

4.3. ACCESSING CLIENT DATA

Sustainability systems should set rules for how and under what timeframe the client should make data and information available during the audit. Sustainability systems should review or get assurance providers to review client contract or agreement templates to determine if these need to be revised to accommodate new data sharing requests.

Examples:

ASI (Assurance Services International) suggests that when assurance providers do not wish to send records or documents in advance of the assessment, these can be reviewed during the remote assessment, via screen sharing to reduce the amount of data and information that has to be transferred between the assurance provider and ASI. Screen shots and recording can only occur upon explicit consent of the auditee. In advance of remote witness assessments, where real time streaming or recording occurs, consent forms available in the local language are required to be signed.

BCI Data access timing: While the assessment is taking place, the assessor reserves the right to request that documents are submitted within a 2-hour timeframe.

GLOBALGAP requires assurance providers to make efforts to confirm what was heard, stated, and read throughout the inspection.

4.4. DATA PRIVACY AND CONSENT

Sustainability systems should comply with the EU GDPR and other national data protection and sharing laws by minimising the collection and use of personal data (often referred to as data that could identify an individual or natural person), and should seek consent from individuals for the specific uses of information they are collecting from those individuals.

The EU's General Data Protection Regulation (GDPR) requires organisations to conduct due diligence to identify and assess the personal data they process, while only collecting personal data that is required for execution of essential activities.

Examples:

ASC states that recording should only happen for data that is essentially needed for the audit process. Regarding worker interviews, data is only recorded with explicit consent of the interviewees. After giving their consent, interviewees are asked to verify and sign a checklist provided by the auditor containing a short description and commencement date of the recording, what was used to conduct the recording, as well as how long the recording is stored for.

RSPO requires all recordings of audit evidence to be conducted in line with client contractual agreements to respect information confidentiality and proprietary rights of the client. Pictures may only be taken upon consent of the involved parties. Similarly, recording of videos or audio material can only be done upon consent of the involved parties.

ISO 9001 APG states that it is good practice to use a secure and agreed system, such as a cloud-based Virtual Private Network (VPN) or file-sharing system, to share and analyse documented information. Once the audit is complete, the auditor should delete any documented information or records that do not need to be retained. Auditors should not take screenshots of auditees as evidence and any screenshots of documents or records should be previously authorized by the audited organization.

4.5. DATA SECURITY

Sustainability systems should require that anyone handling (collecting, storing, analysing) data related to the audit process has adequate security practices in place to maintain the integrity, access permissions, and confidentiality of the data in accordance with their data governance policy and with the data governance practices of the client.

Examples:

ASC assurance providers are required to collect and store all data using up-to-date security practices. These measures include access control to the data collected and encrypted transmission of data, for instance when uploading and/or emailing. Additionally, they are not to store data beyond a required timeframe. The assurance provider shall specify how long each recorded file will be kept on their servers.

Rainforest Alliance suggests that the viability of remote audits depends on assurance providers checking that full confidentiality, security and data protection is ensured for all data shared during the audit. This may require specific agreements between the client and the assurance provider for the use of recordings, etc.

4.6. REMOTE LOCATIONS AND ACCESSIBILITY

Sustainability systems should have procedures in place for how to gather information from remote locations where internet or cellular access may be limited. They should also consider whether any new system requirements limit accessibility to their programme, particularly from disadvantaged groups and indigenous peoples.

Considerations can include:

- carefully evaluating the conditions of using remote audits (based on stakeholder group),
- evaluating entry barriers like technology accessibility and cost, and
- evaluating inherent discrimination from client risk assessments (e.g. whether risk profiles are potentially discriminating against specific countries or stakeholder groups).

Annex 1: Feasibility Checklists for Remote Audits

As part of the assurance providers' initial assessment of whether or to what extent a remote audit of a particular client is feasible, there are a range of prerequisites that need to be checked. Below are two examples of checklists that present sets of prerequisites that can be considered.

ISO 9001 AUDITING PRACTICES GROUP

Feasibility and risk analysis for remote audits

1. Confidentiality, Security and Data Protection (CSDP)

- Ensure agreement between auditor and auditee about CSDP issues.
- Document any arrangements to ensure them.

2. Use of ICT

- There is a stable connection with good online connection quality
- The ICT allows access to relevant documented information including software, databases, records, etc.
- It is possible to make the authentication/identification of interviewed people preferably with image
- If observation of facilities, processes, activities, etc., is relevant to achieve audit objectives, it is possible to access them by video

3. People in the organization

- It is possible to access and interview people relevant for the QMS

4. Operations

- If the organization is not operating regularly, due to contingency situations, the processes/activities being performed are representative and allow fulfilment of the audit objectives

5. Complexity of the organization and Audit Type

- In case of complex organizations, processes, or products and services and where the objectives of the audit type require full assessment of the standard and wider sampling (e.g. initial assessment or reassessment) a careful analysis of feasibility of remote audits to fully evaluate the organization conformity to all requirements should be performed.

6. Conclusions

- The audit objectives can be attained with the remote audit - proceed to remote audit
- The audit objectives can be achieved partially - a remote audit may be done partially and later complemented with an on-site audit
- The audit objectives cannot be attained via remote audit

7. Validate risk analysis with audit programme manager

DNV

Suitability or feasibility of a remote process can depend on several factors that define the scope and extent of a remote audit: tech suitability, accessibility of all the necessary information remotely, security and privacy measures to safeguard the process and, finally, any inherent risks that can potentially jeopardize the process. In this regard, the following evaluations must take place to define if a remote audit can take place:

1. Managing the process

- A client must agree to terms, conditions and responsibilities to proceed and manage a remote assessment.
- The audit team must have access to information, relevant documents, resources and people, using relevant technology (video, images, etc.).
- In this phase more time might be needed to authenticate these resources for the audit team.

2. Technologies and devices:

- Technological infrastructures and tools to perform the assessment seamlessly must be available and ready. Among them are stable and reliable Wi-Fi network and mobile network, secondary option as back-up and technical support in case of network failure5, necessary hardware (e.g. Laptop) and software with the capability of remote connection, video and audio exchange (e.g. 360o camera rotation).
- Such devices must be available to all workers selected for the interviews in a safe and secure location with no management present.

3. Preparedness of a supplier and mutual trust:

- We recommend conducting remote activities with already known suppliers that exhibit low risks for fraud, bribery, do not have unresolved non-conformances and have already been subjected to third party assurance activity.

4. Geopolitical risk:

- This evaluates availability of technological capacity and reliable connectivity in the local context and looks at a country's score according to the corruption perception index. Poor or unstable connections in combination with a history of corruption in the country may render remote functionality not feasible.

5. Privacy:

- Confidentiality guarantee and an understanding by both parties of what this means is needed to evaluate possible limitations and constraints between the auditor and the supplier.

6. Logistics and operations:

- Depending on the nature of the operation, processes on site may impede or interrupt the process of remote assessments (e.g., availability of required facilities for interviews, level of noise, heavy production or risks related to objectivity of the response given by workers, etc.)

7. Overall analysis:

- Overall analysis of conditions for performing assessment in different stages, including meetings, site tour, document review, triangulation, management and staff interviews, and worker interviews

The level and combination of risks identified during this evaluation determines if a supplier can be approved for one of the following audits: Low risk - Fully remote, Medium risk - Partially remote, mix-and-match, High risk -Remote NOT acceptable, only on-site.

Annex 2: Policies Referenced

Where the policies of sustainability systems referenced in the document are publicly available, links to these policies are included below.

AQUACULTURE STEWARDSHIP COUNCIL (ASC)	ASC. September 2020. ASC Policy for Audits During the COVID-19 Outbreak. ASC. August 2020. Exit Policy for audits conducted under the ASC COVID-19 policy
ASSURANCE SERVICES INTERNATIONAL (ASI)	ASI. March 2020. ASI FAQs in response to Coronavirus ASI. May 2020. ASI Good Practices for Remote Audits blog ASI. May 2020. ASI-PRO-20-125- Remote Assessments
BETTER COTTON INITIATIVE (BCI)	BCI. February 2021. Assurance Programme Planning for COVID-19.
FOREST STEWARDSHIP COUNCIL (FSC)	FSC. November 2020. COVID-19 Policy Responses: Collection of derogations, interpretations and frequently asked questions FSC. March 2020. PSU Derogation. FSC-DER-2020-001 Coronavirus
FAIRTRADE USA (FTUSA)	FTUSA. May 2021. Fair Trade USA Certification Accommodation Policy due to Coronavirus. FTUSA. May 2021. Certification Accomodation Policy due to Coronavirus.
GLOBALGAP (GLOBALGAP)	GLOBALG.A.P. May 2020. GLOBALG.A.P. Remote interim (English) v1.3 GLOBALG.A.P. July 2015. GRASP Remote Assessment Guideline
GOODWEAVE (GW)	GoodWeave. November 2020. Impact of COVID on child gender and forced labour study.pdf
INTERNATIONAL ORGANIC ACCREDITATION SERVICES (IOAS)	IOAS. October 2020. OFFICAL NOTICE IOAS Assessment and Surveillance and Coronavirus COVID-19. IOAS. September 2020. IOAS 2020-02 Guidelines for remote assessments of CBs and CB client sites
INTERNATIONAL ORGANIZATION ON STANDARDIZATION (ISO)	ISO 9001 Auditing Practices Group: 2020 Guidance on Remote Audits
LINKING ENVIRONMENT AND FARMING (LEAF)	LEAF. June 2020. LEAF Marque Remote Audit Protocol

MARINE STEWARDSHIP COUNCIL (MSC)	MSC. September 2020. Covid-19 Pandemic Derogation – Requirements and guidance
PREFERRED BY NATURE (FORMERLY NEPCON)	NEPCon (May 2020) Policy on Auditing during COVID-19 Outbreak
RAINFOREST ALLIANCE (RA)	RA. May 2020. Guidelines for remote auditing
ROUNDTABLE FOR SUSTAINABLE PALM OIL (RSPO)	RSPO. August 2020. Guidance: Participation of CB Audit Facilitator in the RSPO audits. RSPO (September 2020) FAQ for remote auditing
SOCIAL ACCOUNTABILITY ACCREDITATION SERVICES (SAAS)	SAAS. April 2021. COVID-19 Alternative Process Requirements (updated)
SEDEX	Sedex. May 2020. COVID-19 Guidance for Businesses: Managing the Impacts of COVID-19 on Employees and Workers in Supply Chains
ROUND TABLE ON RESPONSIBLE SOY (RTRS)	RTRS. April 2020. Guideline for Desktop Audits v1

About ISEAL

ISEAL IS THE GLOBAL MEMBERSHIP ORGANISATION FOR AMBITIOUS, COLLABORATIVE AND TRANSPARENT SUSTAINABILITY SYSTEMS.

We support and challenge our members to continually improve their impact for the benefit of people and planet. Our members are sustainability standards and related systems, which collaborate in order to scale and demonstrate positive impact. Our regularly updated codes are a recognised framework for best practice, and compliance with them is a mark of credibility.

We support and challenge our members to continually improve by providing forums for collaboration, collective action and sharing of experience; delivering expertise, advice and training; facilitating access to funding to promote innovation; and advocating for the adoption of better, more credible sustainability systems.

For businesses, governments and NGOs, we provide opportunities to connect with sustainability systems, as well as information, resources and events to encourage the use of credible schemes.

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