



Questions and answers on our auditors and their services

Our experts have answered key questions regarding auditors and the processes they conduct during an audit.

1. WHAT ARE THE MOST IMPORTANT SOCIAL STANDARDS?

The most common social standards are established by initiatives, for example the amfori BSCI (Business Social Compliance Initiative). Other important and globally recognized standards are ICS (Initiative for Compliance and Sustainability or Initiative Clause Social), RBA (Responsible Business Alliance), SA8000 (Social Accountability), WRAP (Worldwide Responsible Accredited Production), PSCI (Pharmaceutical Supply Chain Initiative) and SMETA (Sedex Members Ethical Trade Audit). There are also customer-specific programs for a code of conduct. These include independent and impartial code of conduct audit services which can be aligned to local legislation, international norms or clients' own codes.

In addition to these, ISO standards like QMS (Quality Management System), EMS (Environmental Management System) and ISO 45001 for occupational health and safety can be added.

2. WHAT IS A CODE OF CONDUCT?

It makes sense for a company to have its own code of conduct if it wishes to go beyond existing standards or to focus on its own special areas of interest. For example, in the pharmaceutical sector the focus might be on the trained handling of hazardous materials. In this area, the existing guidelines do not cover all the safety aspects. For companies with such special requirements, it is not enough to join an initiative. Establishing a company's own high standards for its partnerships with suppliers minimizes the risk of incidents in the supply chain. It is also worthwhile to be a pioneer before state legislation sets new external standards in areas such as data protection, for example. In addition, by formulating their own, more stringent, code of conduct companies can distinguish themselves from their competitors — and that is an important step toward market leadership.

3. WHAT IS A CORRECTIVE ACTION PLAN?

After the audit, our auditors work together with the customer to create a corrective action plan. This plan specifies which deviations from the standard must be corrected by when, as well as the date when a follow-up audit should be conducted. A corrective action plan is usually formulated on the very same day as the audit. We check for compliance again in our follow-up audits.

4. WHAT DO AUDITORS CHECK DURING A TOUR?

The on-site supplier audit begins with an opening discussion in which the goal and procedure of the audit are explained. Next, the auditors investigate whether the supplier is complying with the guidelines. They conduct confidential interviews with the employees and managers, review and copy documents such as work contracts, and compare these documents with the actual working conditions. Our auditors take photos of the work operations on a tour of the premises and document their audit results. During the confidential interviews with employees, the auditors watch for discrimination, and in their tour of the premises they are on the lookout for child labour and gaps in the safety system. The audit ends with a final discussion.

5. HOW MUCH TIME DO COMPANIES HAVE TO CORRECT DEVIATIONS FROM THE STANDARD?

The corrective action plan can schedule a time window up to twelve months. After that, the whole audit has to be repeated.

6. HOW DOES TÜV RHEINLAND ENSURE THE AUDITOR'S EXPERTISE?

Our auditors are registered members of the Association of Professional Social Compliance Auditors (APSCA), continuously update their skills, operate all over the world, and share their experiences every year. We have managers for every scheme based on the international standards who keep our experts up to date. The auditors are authorized to audit according to all of the current international social standards, and they can also conduct audits focussing on other areas during an appointment with the customer – for example, environmental

protection or the handling of chemicals. We can demonstrate that our auditors in the social audit sector, which has existed for 20 years, have ten years of experience on average. That makes them the most experienced auditors in the sector.

7. WHAT IS APSCA?

The Association of Professional Social Compliance Auditors (APSCA) is the leading social compliance audit industry association. It aims to enhance the consistency, credibility and professionalism of audit organizations and individual auditors performing independent social compliance audits. The association also promotes the use of independent social compliance audits to improve work conditions worldwide. Auditors who are registered in the APSCA have validated their competencies and fulfil the high demands of professional auditing services.

8. WHERE IS TÜV RHEINLAND REPRESENTED?

TÜV Rheinland is a globally leading independent audit service provider. The group's employees work all around the world at about 500 sites in 69 locations. We provide our services worldwide.

9. WHAT ARE PROGRAMMES AND SCHEMES?

The term "scheme" describes the requirements and regulations of international standards like amfori BSCI that have to be fulfilled by the audited companies. A "programme" can be an individual code of conduct that is specifically created for a company.

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