

Soil Association Certification Ltd

Forestry Sector Technical Update

COC Internal Audits Covid 19 - updated



This technical update should be kept with your auditor guidance manual (GM-COC-01) until the next version of the manual is released.

Relevant section(s) of guidance manual(s) affected: COC Auditing Multisites and Groups – Internal Audits.

Prepared by:	Meriel Robson	Date (and effective date if different):	24/3/2020 Updated 19.5.2020
Subject(s):	Internal audits by MultiSite and Group Certificate Holders		
Circulation:	SA Staff, Agents, all COC Auditors. Relevant Certificate Holders		
Reason for update:	<p>FSC and PEFC have issued guidance on replacing on-site internal audits with remote audits due to Covid-19 restrictions</p> <p>Certificate Holders: please follow the advice below and stay safe and well, working remotely where possible. Soil Association Auditors will also be working remotely in our own audits and will be contacting you to make arrangements for this in efforts to keep your certificates valid where possible.</p>		
Reference or Background Documents:	<p>PEFC Guidance for chain of custody audits v 4 FSC: INT-40-003-05 Clause 5.3.5 states that desk/remote audits may be carried out for Participating sites where they are:</p> <ul style="list-style-type: none"> a) Trading in finished and labelled products (e.g. retailers); or b) Trading products without taking physical possession of products (e.g. traders); or c) Exclusively handling certified products made of a single input material (e.g. the whole site production is FSC 100%). <p>Relevant information on this is contained in the advice below.</p>		
Actions:	All relevant Certificate Holders shall follow this guidance. See over		

Details:

FSC:

1. The coronavirus (COVID-19) pandemic justifies applying the option of desk audits (remote audits) not only in the cases as per 5.3.5 of the Standard, but in ALL cases in situations where:
 - a. the Participating Site is in an area with a health risk (demonstrated through verifiable public sources, e.g. official travel warnings or restrictions) due to coronavirus, or
 - b. Central Office auditors are prevented from conducting an on-site audit due to travel restrictions imposed by organizational (certificate holder/Central Office) health and safety policies or public authorities.
2. In addition to the option of conducting the internal audit as desk audits (remote audits), the Central Office may also consider postponing the internal audit, but not beyond the end of 2020.
3. For new applicant sites, the initial internal audit shall not be replaced by desk (remote) audits and should be rescheduled. However, in case the new applicant sites are already meeting the existing requirements of Clause 5.3.5, then the initial internal audit may be replaced by desk (remote) audits.
4. The Central Office shall retain documented evidence for each case where this interpretation has been applied.

NOTE: As soon as travel restrictions have been lifted, internal audits shall be conducted as per regular audit procedures.

PEFC:

For an internal audit in a multi-site organisation the following rules apply:

The on-site internal audit may be replaced by other audit techniques, such as documentation and records review, and the period between on-site internal audits shall not exceed two years (plus three months) where:

- a. the internal auditor can justify that the audit techniques used deliver sufficient confidence in the certified entity's compliance with the certification criteria; and
- b. no nonconformity was raised during the previous initial, surveillance, recertification or internal audit or the corrective action for the nonconformity can be clearly verified by other audit techniques; and
- c. the multi-site members provide the internal auditor with all the records required to be kept by the Chain of Custody standard or a list of all the records that allows the certification body to establish an independent sampling; or
- d. the submitted records provide sufficient evidence that the multi-site member has not procured raw material and has not sold any product with a PEFC claim since the last audit.