

Global Social Compliance Programme

Reference tool for Auditing Competence

Version 2 - October 2014



About the GSCP

Global Social Compliance Programme

/ GSCP objectives and scope

The Global Social Compliance Programme is a business-driven programme for the continuous improvement of working and environmental conditions in global supply chains. The GSCP was created by and for global buying companies (manufacturers and retailers) wanting to work collaboratively on improving the sustainability (social and environmental) of their often-shared supply base. To this end, these companies seek to harmonise existing efforts to deliver a shared, global and sustainable approach.

The scope of the Programme encompasses:

- social and labour practices,
- site-specific environmental practices (not product related).

The Programme can be applied at all levels of the supply chain.

The Programme is neither a monitoring initiative, nor a substitute to existing systems. **The GSCP will not undertake accreditation or certification activities** as it must remain a non-aligned, neutral reference framework.

/ The GSCP Reference tools

To drive convergence, the GSCP has developed a set of Reference tools and processes that provide a common interpretation, based on best existing practice, of fair labour/social and environmental requirements and their implementation in the supply chain.

/ Users & Usage

These tools are openly available for all to use. Users can include GSCP member and non-member buying companies, suppliers and employment sites. Multi-Stakeholder Initiatives and other initiatives, auditing bodies and other scheme owners can and are encouraged to also use the GSCP Reference tools.

The Reference tools can voluntarily either be:

- integrated by users into their respective systems; or
- utilised by users as a reference against which to compare their existing tools through the GSCP Equivalence Process¹.

/ Responsibility

The GSCP does not monitor nor audit in any way the compliance by a user's supply chain with the GSCP Reference tools or any standards.

The adoption of part or all of one or more Reference tools cannot be put forward as a proof of adequate due diligence. The responsibility of the implementation of these tools, of the monitoring of the user's supply chain's compliance and of any due diligence linked to it, resides with the user. Any use of the GSCP name or logo has to follow the terms established by the GSCP. These terms are available on the GSCP website (www.gscpnet.com).

1. The Equivalence Process is a mechanism by which a social and/or environmental compliance scheme is objectively benchmarked against the requirements defined in one or more GSCP Reference tools, to determine their level of equivalence. Through the Equivalence Process, the GSCP enables the comparison of various standards and schemes against the GSCP Reference tools, aiming at bringing convergence in requirements and approaches and building mutual recognition.

The Consumer Goods Forum

The GSCP is housed by The Consumer Goods Forum, a retailer and manufacturer parity industry body, driven by its members². It brings together retailers, manufacturers and suppliers to collaborate across the value chain to enrich shopper and consumer value in all markets. It supports processes and practices that optimise the value chain as an interrelated whole, in accordance with all anti-trust laws.

2. For more information, please visit www.theconsumergoodsforum.com

Acknowledgments

Thank you to those who contributed to this Reference tool

This Reference tool has been developed by supply chain experts from GSCP member companies, with input from key stakeholders, including other brands and retailers, initiatives and international organisations, auditing and certification bodies and civil society representatives. The GSCP would like to thank all those who have helped with the development and continuous improvement of this Reference tool.



Table of contents

/ Introduction	02
/ 1. Core principles of auditing bodies	03
/ 2. Requirements of auditing bodies	04
2.1 Organisation and management	04
2.2 Competence of Personnel	06
2.3 Continuous professional development	07
2.4 Sub-Contracting	07
/ 3. Alerts and sensitive information	08
/ 4. Appeals	08
/ 5. Complaints	08
/ 6. Fraud prevention	09
/ 7. Support in the event of any external challenge	09
Appendix 1: Requirements for auditors and lead auditors	10
Table A	11
Table B	15
Table C	16
Table D	17
/ Glossary of terms - Auditor competence	18
/ Glossary of terms - General	22



ABOUT THE REFERENCE TOOL FOR AUDITING COMPETENCE

Objective:

The objective of this Reference tool for Auditing Competence is to establish the requirements that define a reliable and appropriate level of competence for organisations undertaking audits in relation to social compliance and environmental compliance. This Reference tool is intended to be used in connection with the other GSCP Reference tools, but can be also be used independently.

The requirements in this Reference tool can be either:

- integrated in the management systems of companies performing second party audits, or
- used by independent third party auditing bodies, and/or
- used by companies using independent third party auditing bodies to perform audits³.

They can also be used by companies, auditing bodies or initiatives as a reference against which to compare their existing requirements (see GSCP Equivalence Process).

In this document, auditing bodies refers to any person, legal entity or part of a legal entity that performs auditing services.

Auditing bodies thus include:

- companies/organisations;
- audit teams from buying/sourcing companies that are demonstrably independent of the company's commercial functions, and
- industry or sector schemes and multi-stakeholder initiatives.

This Reference tool will allow:

- the assessment of the capability and suitability of auditing bodies, and
- the creation of a harmonised framework to recognise external auditing bodies.

The implementation of the requirements contained in this document will provide greater assurance that auditing bodies are:

- a) conforming to specified requirements;
- b) capable of consistently achieving their objectives;
- c) effectively complying with defined standards, systems and procedures;
- d) providing consistent and effective personnel training and oversight.

Scope:

The Reference tool specifies the principles and requirements for the competence, consistency, relevancy and impartiality of any auditing body in charge of auditing against standards relating to:

- social compliance and
- environmental compliance.

The Reference tool also specifies the competence of the personnel involved directly with the auditing and assessment of supplying companies which has a significant bearing on:

- the outcome of an audit, and
- the consistency of the performance of the body in charge of auditing.

Competence requirements for auditors and lead auditors can be found as an annex to section 2.2 of this document.

3. A definition of first, second and third party audits can be found in the glossary of terms at the end of the document.



Requirements:

In order to gain recognition by users of this tool, bodies in charge of auditing must meet and continue to meet all the requirements specified within this Reference tool.

The requirements cover:

1. core principles of auditing bodies;
2. requirements of auditing bodies - organisation and management, competence of personnel, continuous professional development and sub-contracting arrangements;
3. alerts and sensitive information;
4. appeals;
5. complaints against the auditor or auditing body;
6. fraud prevention;
7. support in the event of any external challenge.

1. CORE PRINCIPLES OF AUDITING BODIES

The core principles upon which auditing bodies effectively operate are as follows:

- impartiality;
- competence;
- responsibility;
- openness;
- confidentiality;
- responsiveness to complaints;
- professional integrity;
- consistency;
- audit scope.

Impartiality

To ensure confidence in the services it provides, the auditing body is impartial in its policy making and operation. With respect to the auditing body's operation, the auditing body and its employees base their decisions and opinions on objective evidence. These decisions and opinions are not influenced by other interests, by any other party or prejudice.

Competence

Competence of the personnel employed by the auditing body is of an adequate level in order to provide full confidence on the findings of an audit and any decision resulting from an audit [[see Appendix 1 – Requirements for Auditors and Lead Auditors](#)].

Responsibility

The auditing body has the responsibility to assess effectively and provide objective evidence upon which to base their findings and reports.

Openness

The auditing body makes clear and unambiguous information publicly available about its governance structure and its operation.

The auditing body, in accordance with its confidentiality policy, agrees to the shadow auditing of its audit teams and the review of audit work documentation at the justifiable request of any other relevant organisation.



Confidentiality

The auditing body has clearly defined confidentiality policies regarding the companies / sites they audit and the release of information to any other party.

Responsiveness to complaints

The auditing body has effective and responsive procedures in place for dealing with complaints from any party.

Professional integrity

The auditing body adheres to good governance, is honest and trustworthy and has measures in place to ensure their employees uphold these principles.

Consistency

The auditing body ensures conformity in the application of its work, typically that which is necessary for the sake of logic, accuracy and fairness and has measures in place to provide its employees with the necessary training to apply it.

Audit Scope

The scope of a social compliance and/or environment audit is ultimately determined by the client, and must effectively consider the related competence of auditing bodies and auditors.

- The audit scope is based on the issues that are defined by the code, standard or other requirements against which the audit is conducted.
- The audit scope is based on the competence of the audit bodies and auditors. Auditing bodies or auditors should not assess conditions beyond the substantive areas where they have competence.
- The audit scope is directed at the identification of conditions – including the underlying management processes that create conditions – based on recognised audit procedures including visual observation, interviews and review of documentation.
- While an effective audit does consider underlying management processes to provide a perspective on performance beyond the time of the audit - an audit result does not guarantee that conditions will remain unchanged after the audit has been completed.

The auditing body must be aware of the limitations that exist for social and environmental audits. The audit body must not agree to accept an assignment that exceeds the competence of the audit body. Further, the audit body must communicate to clients, auditees, and others concerned what comprises an acceptable scope of work – aligned with industry standard practices and the ability of the audit body to perform the work in a professional, credible manner. Auditors and other concerned personnel must be fully familiar with these limitations.

2. REQUIREMENTS OF AUDITING BODIES

2.1 Organisation and management

a. General requirements

2.1.1 The auditing body is a legal entity⁴ (or part of a legal entity) and has a constitution which clearly defines its activities and responsibilities.

2.1.2 The auditing body has adequate and appropriate arrangements in place to cover any liabilities which may arise from its activity.

For **second party auditing bodies**, the organisation can demonstrate that they are not in a position whereby their impartiality could be compromised.

For **third party auditing bodies**, the organisation can demonstrate that they are not in a position whereby their impartiality could be compromised, particularly with regard to their finances and income.

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4. A definition of legal entity can be found in the glossary of terms at the end of the document.



b. Structure

2.1.3 The auditing body has a clearly defined organisational and reporting structure; key job descriptions, scope of operations and expertise of personnel are fully documented and retained.

2.1.4 The auditing body has a designated manager with overall responsibility for ensuring the competency of personnel and the consistency of the operation of audits.

2.1.5 The auditing body has a clearly defined administrative system in place to facilitate operations on the ground e.g. coordinating auditors' site visits, accommodation, etc.

2.1.6 The auditing body immediately notifies its clients and any organisation with whom they have a formal agreement or contractual arrangement of any significant material changes within its organisational structure (e.g. change of ownership, relevant staff changes, change of location or physical address, etc.).

c. Personnel

2.1.7 The auditing body has a system in place to ensure that their staff and any sub-contracted personnel enjoy rights granted by local legislation, national legislation and applicable international labour standards. The auditing body should apply whichever affords the highest level of protection.

2.1.8 The auditing body ensures that impartiality of personnel involved in audit activities and confidentiality of information obtained during audit activities are maintained and monitored. The auditing body has a mechanism in place to ensure that no conflicts of interest exist. For example, in the event that the auditing body, its employees or sub-contractors have links to, or relationships with, possible auditees, consultancies or former employees and any local industry associations, these links or relationships are clearly defined and controls are in place to ensure there is no compromise on the impartiality of the auditing body.

2.1.9 The reliability and quality of audits must be ensured through employment conditions and working time arrangements that enable auditors to complete their audit reports within their contractually agreed working hours. The auditing body should apply employment conditions which ensure that auditors are able to spend a reasonable part of their contractual working hours writing and completing audit reports. An audit report should be completed within a week following an audit. Conducting audits, including travel time, should normally not take up more than 65%-75% of total working time and should be monitored.

2.1.10 The auditing body has effective systems to ensure the safety, protection and security of its auditors.

d. Audit management and quality assurance

2.1.11 A quality assurance system is in place to control and manage audits and a member from senior management will be assigned to report to top management on the performance of the audit management system and ensure the following:

- processes and procedures needed for the management system are established, implemented and maintained;
- the auditing body's policy and commitment to quality are clearly defined and understood by personnel;
- a system of internal audit;
- a formal process for review of quality systems;
- a formal process for communication of quality systems to staff;
- a formal process for ensuring consistency of quality and standards across the auditing body;
- a formal process of periodic 'shadow audits' of each auditor by a senior / more experienced auditor within the auditing body to check competency and quality.

2.1.12 The auditing body has an effective internal audit system in place under the direct control of the auditing body's management. Best practice could include regular peer review of the internal audit system.

2.1.13 The auditing body has an audit review process in place.

The audit review checks the integrity of the audit process and the correct completion of documentation.

In the unlikely event that any changes to the findings of an audit (i.e. changes, additions or removals of non-compliances or observations) are made by a reviewer, these are signed off by the original auditor as well as the auditee. Notes of changes are kept by the auditing body and made available for inspection on request to organisations that have formal agreements or contractual arrangements with the auditing body in relation to the release of such information.

e. Record of findings and use of results

2.1.14 Full records of all audits are retained by the auditing body or deposited for safeguarding with a reliable external institution for a minimum duration of 5 years (as hard or digital copies), unless otherwise specified by data protection legislations. These records include the report, the checklist/auditing tools, auditor field notes and all information relating to non-conformities and supporting evidence found on the day of the audit and on any follow-up actions.



2.1.15 The auditing body maintains a list of planned audits. This list is provided upon request to organisations that have formal agreements or contractual arrangements with the auditing body in relation to the release of such information.

2.1.16 The auditing body is prepared, upon request, to share any information related to the audit of a supplier or employment site, in accordance with the auditing body's confidentiality policy, any formal agreement or contractual arrangement and its relevant legal obligations.

2.1.17 The auditing body will have an open approach to accepting shadow/witness assessments at the justifiable request of relevant and appropriate organisations, including but not limited to accreditation agencies, NGOs and trade unions, to evaluate the performance of the auditing body and its personnel within the terms of the applicable confidentiality rules.

2.2 Competence of personnel

2.2.1 The auditing body employs personnel that demonstrate the required/relevant competences to fulfil the management, administrative and auditing functions relevant to their position/functions within the organisation.

2.2.2 The auditing body employs auditors and lead auditors familiar with the requirements as compiled in the GSCP reference requirements for auditors and lead auditors or its equivalent [see Appendix 1]. The auditors and lead auditors employed are trained to carry out audits on the subjects related to the GSCP Reference Code and Environmental Reference Requirements in addition to the codes of conducts specified by the buying companies for the suppliers.

2.2.3 The auditing body is able to demonstrate that individuals involved in technical audit reviews have a high level of experience and knowledge of, *inter alia*:

- the current version of the standard or code of conduct being applied;
- the current version of audit process/methodology of the audit in question;
- the current version of the audit reporting format of the audit in question;
- on-site training on the audit process acquired by shadowing or witness auditing at least 5 audits of an experienced auditor/lead auditor;
- local laws, relevant standards and regulations;
- international standards and regulations, including the relevant International Labour Conventions and the UN Guiding Principles on Human Rights;
- human resource management, labour relations practices, collective agreements and social dialogue;
- existing relevant development projects taking place in the country of operation of the site or relating to the sector in which the site operates;

- good understanding of specific customer requirements;
- good understanding of the objective evidence needed in the audit report to identify and demonstrate any non-compliances;
- writing skills in relevant language(s) (e.g the reviewer will need to have a good level to translate and review reports and CAP's in English if relevant);
- appropriate experience prior to being nominated which includes, for technical audit reviewers, having successfully reviewed at least 10 audit reports (which is normally considered as a sufficient number) under the guidance of an experienced reviewer and signed off by a senior manager.

The auditing body is able to provide evidence of competency assessment of their reviewers.

2.2.4 The auditing body maintains up-to-date personnel records in accordance with data protection legislations, including relevant qualifications, training, experience, professional affiliations, and status, competence and any relevant consultancy services that may have been provided. This includes management and administrative personnel, in addition to those performing auditing activities.

2.2.5 When appointing a new employee or subcontractor whose duty is connected with auditing process, the auditing body requests a reference from a previous employer or organisation on behalf of which the auditor has conducted audits or undertaken audit review. This reference, which includes details of relevant experience, is fully reviewed by a senior member of the auditing body's management and formally approved. Where appropriate, the auditing body undertakes searches of official data to verify the personal integrity of the new employee or subcontractor, in accordance with data protection legislation.



2.3 Continuous professional development

The auditing body ensures that all auditors, lead auditors and audit reviewers, including the personnel of any subcontractors, are provided with the resources to maintain their knowledge of existing requirements of relevant codes they are auditing against, next to requirements as specified in the GSCP Reference Code, or its equivalent, in the International Labour Conventions and ILO Labour Conventions and/or in the GSCP Reference Environmental Requirements, or its equivalent.

2.3.1 The auditing body ensures that all auditors and lead auditors involved in authorising the final report:

- a. Continue to meet the requirements stated in the GSCP reference requirements for auditors and lead auditors or its equivalent [\[see Appendix 1\]](#).
- b. Maintain their knowledge of relevant standards and schemes.
- c. Have access to facilities and organisations that will enable them to familiarise themselves with national laws, relevant standards and regulations.
- d. Have been assessed and trained to meet the GSCP requirements for auditors and lead auditors or its equivalent (reference appendix 1). Records of qualifications, experience, training and assessment are maintained; these records confirm the tasks each staff member has been approved to undertake.

2.3.2 The auditing body has in place an ongoing programme to ensure that staff are able to continue to develop their knowledge and technical skills, including clear conditions and procedures allowing auditors to advance to lead auditor status.

To this end, the auditing body ensures ongoing professional development for all auditors and lead auditors involved in authorising the audit report. This includes training on audit methodology and best practice, including the GSCP Reference tools for Audit Process and Methodology (Social and Environmental), building familiarity with international human rights and labour norms, country legislation, relevant social and/or environmental issues and industry practices, and training on human resource management principles and practices, action planning/advising improvements.

2.3.3 The auditing body ensures that personnel are given formal updates as appropriate and undergo collective development workshops at least annually to ensure that personnel are fully updated with information and that interpretative matters are discussed and clarified.

2.3.4 The auditing body ensures that all personnel are subject to a systematic review and assessment programme at least annually to ensure satisfactory performance. This review will include *inter alia* shadow assessments and report review.

2.4 Sub-contracting

2.4.1 If the auditing body sub-contracts any work to another party, a legally enforceable agreement is entered into with the contractual partner and documented procedures for the qualification and monitoring of all subcontracted bodies should be in place.

2.4.2 The primary auditing body is accountable for the quality of the audit, the audit report and any recommendations made regardless of whether the audit was conducted by its own staff or by sub-contractors, and they should continue to meet all the requirements specified within this Reference tool, the other applicable GSCP Reference tools, or equivalent applicable rules and guidelines.



3. ALERTS AND SENSITIVE INFORMATION

3.1 The auditing body has a procedure in place to report to the audit requestor and when required or otherwise applicable to an appropriate accreditation body or standard or code owner or client:

- any information or indications regarding abuse or harassment of workers or breach of the law at a site being audited where the auditor has been unable to verify the information⁵;
- any information regarding the abuse or harassment of workers or breach of the law at a site being audited where reporting the issue directly to management risks putting workers or other staff members in danger;
- any information regarding critical non-compliances⁶;
- any attempt to bribe, coerce or threaten an auditor, audit reviewer or audit administrator.

The auditing body ensures that information is treated sensitively in accordance with its confidentiality policy.

3.2 Any auditor observations concerning disregard of or breach against safety arrangements or regulations, whether directly related to the audit substance or not, that could put workers or other staff members in serious and/or imminent danger, and where an intervention by competent authorities could be considered necessary to protect health and safety, should be reported by auditors to the auditing body, who should raise the alert with the audit requestor.

3.3 In the event that abuses of rights of workers are reported after the audit to auditors or the auditing body, the auditing body will report this information to the audit requestor⁷, and when required or otherwise applicable, to an appropriate accreditation body or standard or code owner.

4. APPEALS

An appeal refers to a situation where an auditee disagrees with the way the audit has been led and/or with some findings of the audit and communicates its points of disagreement/divergence to the auditing body and to the audit requestor. The appeal procedure provides the auditee with the right and formal process to follow in order to oppose any findings of an audit.

4.1 The auditing body has a documented procedure to receive, evaluate and make decisions on appeals by auditees.

4.2 Details of the auditing body's appeal handling procedure are publicly accessible.

4.3 In the event of an appeal, the auditing body ensures that the staff engaged in the appeal handling process is different from those who carried out the audits and undertook the audit review.

4.4 In the event that an appeal process is not resolved and as a last resort, the auditing body has a procedure in place to refer it to an independent third party.

4.5 The auditing body ensures that the submission, investigation of and decision on appeals do not result in any discriminatory actions against the auditee or any other party.

5. COMPLAINTS

A complaint refers to a situation where any party, including employees, trade unions or other stakeholders, express a grievance or dissatisfaction with events or behaviour during the auditing process. This can relate to a specific action or service of the auditing body, violations of laws and/or administrative rules.

5.1 The auditing body has an independent and documented procedure to manage, resolve and record all complaints.

- a. Complaints are any expressions of grievance or dissatisfaction with a service provided.

5. Guidance on how to report such information as well as a reference template can be found in the GSCP Reference Alert Notification (Appendix 4 of the GSCP Reference tools on Audit Process and Methodology), on www.gscpnet.com.

6. Guidance on non-compliances is to be found in section 4.6.1 "Non-compliances, Observations and Good Practice Evaluation" of the GSCP Reference Audit process (GSCP Reference tools on Audit Process and Methodology), on www.gscpnet.com.

7. Guidance on how to report such information as well as a reference template can be found in the GSCP Reference Supplementary Audit Information (Appendix 7 of the GSCP Reference tools on Audit Process and Methodology), on www.gscpnet.com.



They can relate to:

- / a specific action or service of an auditing body;
- / violations of laws and/or administrative rules.

b. Complaints can be filed by individuals and/or organisations, such as audit requestor, auditor, supplier, worker, Trade Unions, NGOs or other interested parties.

Examples of complaints would be where there has been:

- / failure to provide a service at the agreed time or to the standard expected of the service;
- / expression of dissatisfaction in answering a query or responding to a request for contracted activities;
- / failure to follow the auditing body’s agreed policy, orders or procedures;
- / failure to take proper account of relevant matters in coming to a decision;
- / failure to involve and interview workers and their representatives discourteous or dishonest behaviour by a member of staff.

This may include also, but is not limited to fraud, bribery, and all issues relating to the behaviour of auditors and other contracted staff.

c. Every complaint requires an investigation and, if confirmed as true, appropriate follow-up action.

5.2 The complaint procedure of the auditing body is transparent and publicly accessible. The procedure will be documented and a system will be in place to:

- / record;
- / evaluate;
- / decide on complaints;
- / ensure confidentiality of the complainant(s) and the subject of the complaint;
- / track and record any actions undertaken to resolve them;
- / follow up on any corrective actions which may be taken as a result.

5.3 Requests for clarification, further information, and/or timescales do not constitute a complaint. However, the auditing body has a documented procedure to manage any requests which require follow-up and/or further action.

5.4 The auditing body ensures that the submission, investigation of and decision on complaints do not result in any discriminatory actions against any party involved in the complaint procedure.

5.5 In the event that a complaint is not resolved and as a last resort, the auditing body has a procedure in place to refer it to an independent third party.

5.6 The auditing body has a procedure in place for periodic analysis of complaints to identify systemic problems and develop appropriate solutions.

6. FRAUD PREVENTION

6.1 The auditing body has policies in place setting out the behaviour required of all staff involved in performing audits, reviewing audits and audit administration. This policy prohibits the acceptance of payments, samples, gifts or any other benefits.

6.2 All staff involved in performing audits, reviewing audits and audit administration, including subcontractors, receive training on this policy, and sign an agreement on an annual basis to indicate that they understand and abide by the policy.

6.3 The auditing body has a process in place to analyse the findings of auditors and identify anomalous results⁸.

6.4 The auditing body takes appropriate action to carry out a full investigation in the event of any allegations of fraud or attempted fraud involving an auditor or contracted staff involved with audit review or administration. The result of the investigation is made known to, and where appropriate acted upon by the auditing body’s senior management, which may include formal communication with the audit requestor, in accordance with any contractual or formal agreements.

7. SUPPORT IN THE EVENT OF ANY EXTERNAL CHALLENGE

7.1 The auditing body undertakes to provide any necessary information and support that may be required by the audit requestor in the event of any claim, action, demand or

proceedings involving any employment site that it may have audited, in accordance with its confidentiality policy and relevant legal obligations.

8. Further guidance on how to identify anomalous results can be found in the GSCP Audit, Process and Methodology Reference tool and its appendices.

APPENDIX 1

Requirements for auditors and lead auditors

Introduction

These requirements for the competence of auditors and lead auditors will ensure the relevant level of competency is established both for auditors and lead auditors and will enhance the professionalism of individuals carrying out the assessment of suppliers. It is envisaged the establishment

and collective acceptance of these competencies will help minimise any inconsistency between individual auditors and the audit results. This in turn will lead to increased confidence for the supplier and buyer alike.

Scope

The auditor competence requirements relate to auditors and lead auditors who undertake audits within the scope of social compliance and environmental compliance.

In this document, the term auditor refers to a person with the competence to conduct an audit.

Lead auditor refers to the auditor of the audit team appointed as audit team leader and responsible for leading the audit team.

The Core auditor competences and prerequisite reference requirements (Table A) are complemented by Specific requirements for lead auditors (Table B) as well as a series of competence requirements to be satisfied by both Auditor and the Lead Auditor for social compliance (Table C) and environmental compliance (Table D).

The following tables specify the requirements for the competence of auditors and lead auditors in relation to social compliance and environmental compliance auditing.

Table A - Core auditor competence and prerequisite reference requirements (for social compliance assessment and environmental compliance assessment)

Table B - Specific lead auditor competence and prerequisite reference requirements (for social and environmental compliance assessment)

Table C - Specific auditor and lead auditor competence and prerequisite reference requirements-social compliance assessment

Table D - Specific auditor and lead auditor competence and prerequisite reference requirements - environmental compliance assessment

Note: In the event that an audit is conducted by a single auditor rather than an audit team, the auditor will have the same competence requirements as those defined for a lead auditor.



Table A - Core auditor competence and prerequisite requirements (for social and environmental compliance assessment)

COMPETENCY/ PREREQUISITE	REQUIREMENT
Ethical	<ul style="list-style-type: none"> The individual will be fair, truthful, unbiased, sincere, discreet, trustworthy and honest. The individual will possess a high level of integrity, particularly in relation to bribery and corrupt practices.
Open-minded	The individual will be open-minded, reasonable and will be willing to consider alternative ideas or points of view.
Diplomatic	The individual will be tactful in dealings with people, as appropriate to achieve the audit objectives.
Observant	The individual will be fully aware of physical surroundings, people and activities throughout the entire audit process.
Perceptive	The individual will instinctively be aware of and be able to understand situations.
Versatile	The individual will be able to adjust readily to different situations and to effectively resolve conflict and arrive at consensus agreement as far as possible.
Tenacious	The individual will be persistent and focussed in their approach to achieve objectives.
Decisive	The individual will be able to reach timely conclusions based on logical reasoning and analysis, and in the case of possible conflict, be confident to manage and control discussions. The individual will assume the leadership role during problematical discussions and situations in order to resolve issues.
Self-reliant	The individual will be able to act effectively and function independently during audits.
Ethically and morally courageous	The individual will act professionally and ethically and make decisions even though these actions and decisions may result in disagreement, confrontation or appeal proceedings.
Professional	<ul style="list-style-type: none"> The individual will be courteous, conscientious, discreet and business like in their approach to auditing. The individual will have the ability to deal sensitively with people from different backgrounds and to make them feel at ease, in order to resolve conflict without losing composure. The individual will be empathetic, respectful to others and will help to build trust during and after the audit. The individual will keep relevant information confidential in accordance with non-disclosure or confidentiality agreements. The individual will communicate confidently and with authority to secure agreement with auditee management. The individual will maintain strict independence from self-interest or personal bias.
Respectful	The individual will act respectfully, show politeness and good manners.
Organisational skills	<ul style="list-style-type: none"> The individual will effectively plan, prioritise and adjust the activities to auditee needs as far as possible, without adversely affecting the audit. The individual will have good organisational and time management skills.
Logical judgement	The individual will make correct decisions based on objective and verifiable evidence.

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Audit principles, procedures and techniques

- The individual will apply audit principles, procedures and techniques associated with management systems and possess a detailed knowledge of compliance issues commonly experienced with such systems and defined in any code or standard audited against.
- The individual will prioritise and focus on matters of significance and understand the appropriateness and consequences of using sampling techniques for auditing.
- The individual will be able to verify the accuracy of collected information and be aware of the significance and appropriateness of audit evidence to support audit findings and conclusions.
- The individual will understand and assess those factors that can affect the reliability of the audit findings and conclusions.

Management systems and reference documents

- The individual will have a detailed knowledge of management systems standards, applicable procedures or other management systems documents used as audit criteria.
- The individual will have the ability to apply management systems principles to different organisations and to interaction between components of the management system.
- The individual will understand and act upon differences between and the priority of reference documents and understand the need to apply specific reference documents to different audit situations.
- The individual will have knowledge of information systems and technology for authorisation, security, distribution and control of documents, data and records.

Organisational situations

- The individual will have knowledge of general business processes and will understand the workings of organisations in relation to size, structure, function and relationships.
- The individual will have knowledge of specific functions with particular reference to Human Resources management, payroll systems, productivity systems, union relationships, collective bargaining processes, relevant collective agreements, other worker representation and worker grievance procedures.
- The individual will understand the social, economic and cultural relationships at workplaces and in communities.

Applicable laws, regulations and other requirements relevant to the discipline

The individual will have detailed knowledge of national and local laws, International Human Rights and Labour Standards and collective agreements that apply to the organisation being audited, with particular reference to one of the areas listed under either social compliance or environmental compliance, depending on the audit's scope:

1. Social Compliance Assessment:

- / employment law and applicable collective agreements related to wages, benefits, hours of working, remuneration codes of practice and standards, holidays and employment termination codes and standards, subcontracting and home working;
- / child labour;
- / forced labour;
- / harassment, discrimination and abuse;
- / age and working restrictions;
- / freedom of movement;
- / freedom of association;
- / right to collective bargaining;
- / pregnancy and maternity codes and standards;
- / the individual will have detailed knowledge of international treaties and conventions, with particular reference to ILO Conventions and Recommendations and International Human Rights Conventions and treaties, including the UN Declaration of Human Rights and Guiding Principles on Business and Human Rights;
- / the individual will have detailed knowledge of existing relevant development projects involving the site, sector and/or country of operations;
- / the individual will have detailed knowledge of specific requirements in relation to specific customer contractual requirements;
- / the individual will have detailed knowledge of the specific code or standard against which an audit is undertaken;
- / health and safety national and local laws that apply to the organisation being audited;
- / the individual will have knowledge of international treaties and conventions, with particular reference to ILO Conventions and Recommendations relating to Health and Safety.

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2. Environmental Compliance Assessment:

- / the individual will have a detailed knowledge of national and local laws that apply to the organisation being audited, with particular reference to Environmental law;
- / the individual will have a detailed knowledge of specific requirements in relation to specific customer contractual requirements;
- / the individual will have a detailed knowledge of the specific code or standard against which an audit is undertaken.

Reading	The individual will understand and interpret written material with particular reference to payroll, employment records and factory records.
Writing	<ul style="list-style-type: none"> • The individual will have good written communication skills. • The individual will produce written documents that can be understood by the intended audience. • The individual will produce clear and accurate reports on audit findings and clearly articulate these in relation to legal requirements and relevant codes.
Listening	<ul style="list-style-type: none"> • The individual will understand and interpret verbal material. • The individual will understand and interpret non verbal communication, such as gestures, and personal expression.
Numeracy	The individual will understand and interpret number systems and their significance.
Oral presentation	<ul style="list-style-type: none"> • The individual will have good oral communication skills, which is appropriate and makes him/her understood by the intended audience. • The individual will provide clear and accurate oral representation on audit findings at closing meetings and clearly articulate these in relation to legal requirements and relevant codes.
Interviewing	<ul style="list-style-type: none"> • The individual will be experienced in different types of interviewing techniques. • The individual will understand the principles of sampling techniques with respect to group or individual interviews and cultural considerations. • The individual will have the ability to interview personnel without compromising the source of information. • The individual will deal discreetly with personnel who may feel compromised or feel uncomfortable being interviewed.
Facilitating meetings	The individual will effectively control and manage meetings during the audit.
Language	<ul style="list-style-type: none"> • The individual will be a fluent speaker and reader of the language(s) used by managers, administrators and workers of the organisation being audited. • Under circumstances where the individual's linguistic skills are limited or where several languages are used at an workplace, the individual will communicate effectively through an interpreter.
Technical language	The auditors will have knowledge of the technical language employed onsite, depending on its industry sector.
Fraud detection	The individual will understand and has the skills to detect commonly used methods of document manipulation, fraudulent actions and fraudulent practices.

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Action planning/advice

The individual will have the capability to advise on ways to effectively resolve non-conformities in a practical way that meets the requirements of relevant standards when appropriate and within the scope of customers expectations⁹.

Detection skills

- The individual will have knowledge and investigative skills to detect non-conformities which may have been subject to manipulative practices by the auditee or any other sources to prevent detection.
- The individual will have the investigative skills to determine the authenticity of information and to verify possible allegations made by other sources.

Analytical skills

The individual will effectively and systematically assess situations and information to make informed decisions on objective and verifiable evidence.

Interpersonal skills

- The individual will have skills to ensure effective communication between themselves and other people.
- The individual will have good people management skills.
- The individual will have good communication skills in relation to a situation which warrants careful information gathering such as issues relating to gender, race, culture, possible discrimination and worker/management dispute.

Education

The individual will have successfully completed education to degree level or demonstrate equivalent experience to comply with the personal skills requirements of this document, i.e. reading, writing, numeracy and language.

Work experience

The individual will have industrial and working life experience relevant to the business and workplace being audited.

Auditor training

- The individual will have undertaken and successfully completed a course or courses in relation to specific standards, codes or conventions.
- The individual will have undertaken and successfully completed courses which impart knowledge of effective auditing skills/methodology and other skills e.g. investigative and analytical skills.
- The individual will undertake additional training in the event that there is a change to legislation, specific standards, codes or conventions.

Audit experience (auditor)

- The individual will initially have completed a minimum of 25 days of onsite audits (either for social compliance or environmental compliance) under the direction and guidance of a competent lead auditor.
- The individual will have undertaken at least two satisfactory audits formally assessed by a competent lead auditor.

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9. The expected role of an auditor and the extent to which he or she will be asked to advise the suppliers on how to meet requirements will depend on the arrangements between the auditor and the audit requestor.



Table B - Specific lead auditor competence and prerequisite reference requirements (for social and environmental compliance assessment)

In addition to the requirements of table A, lead auditors shall possess the following competencies.

COMPETENCY/ PREREQUISITE	REQUIREMENT
<p>Generic knowledge and skills of lead auditors</p>	<p>The individual will lead an audit team and will:</p> <ul style="list-style-type: none"> / plan the audit and make effective use of resources during the audit; / select appropriate competent audit team members with due regard to the knowledge and skills of individual audit team members; / represent the audit team in communications with the auditee and other interested parties; / organise, direct and manage audit team members both during and after the audit; / provide direction and guidance to auditors in training; / lead the audit team to reach conclusions; / have skills for preventing and resolving conflicts; / prepare and complete the audit report; / have an understanding of all disciplines within the scope of the audit (for example social compliance and environment).
<p>Audit experience (lead auditor)</p>	<ul style="list-style-type: none"> • The individual will initially have completed a minimum of 2 years experience conducting at least 25 days of onsite audits (either for social or environmental compliance) under the direction and guidance of a competent lead auditor. • The individual will have undertaken at least two satisfactory audits at different sites as an acting audit team leader, formally assessed by a competent lead auditor.



Table C - Specific auditor and lead auditor competence and prerequisite reference requirements - social compliance assessment

COMPETENCY/ PREREQUISITE	REQUIREMENT
<p>Specific knowledge and skills of social compliance auditors and lead auditors - related methods and techniques</p>	<p>The individual will have detailed knowledge and skills in relation to:</p> <ul style="list-style-type: none"> / social compliance terminology; / health and safety terminology; / audit management principles and their application; / audit management tools and their application.
<p>Specific knowledge and skills of social compliance auditors and lead auditors - processes and products, including services</p>	<p>The individual will have detailed knowledge and skills in relation to:</p> <ul style="list-style-type: none"> / the working environment; / sector specific terminology; / technical characteristics of process and products; / sector specific processes, practices and systems; / risk assessment techniques; / health and safety risks associated with the technical characteristics of process and products; / manufacturing environment sector specific terminology; / sector specific processes, practices and systems.
<p>Continual professional development</p>	<p>The individual will undertake a programme of continual professional development which will include:</p> <ul style="list-style-type: none"> / a formal performance review against a predetermined personal development plan; / involvement with Social Compliance activities as a significant proportion of their work (typically a third of their full time activity); / be assessed under shadow assessment conditions (one per year) by an experienced competent lead auditor; / attend relevant briefing or training sessions in relation to legislative requirements, standards, codes of practices, international conventions and relevant knowledge and skills.



Table D - Specific auditor and lead auditor competence and prerequisite reference requirements - environmental compliance assessment

COMPETENCY/ PREREQUISITE	REQUIREMENT
<p>Specific knowledge and skills of EMS auditors and lead auditors - environmental management methods and techniques</p>	<p>The individual will have a detailed knowledge and skills in relation to:</p> <ul style="list-style-type: none"> / environmental terminology; / environmental management principles and their application; / environmental management tools and their application.
<p>Specific knowledge and skills of EMS auditors and lead auditors - environmental science and technology</p>	<p>The individual will have in depth knowledge and skills to understand the fundamental relationships between human activities and the environment with particular reference to:</p> <ul style="list-style-type: none"> / the impact of human activities on the environment; / interaction of ecosystems; / environmental media (air, water, land); / management of natural resources; / general methods of environmental protection.
<p>Specific knowledge and skills of EMS auditors and lead auditors - technical and environmental aspects of operations</p>	<p>The individual will have the knowledge and skills to understand the interaction of auditee's activities, products, services, and operations with the environment, with particular reference to:</p> <ul style="list-style-type: none"> / sector specific terminology; / environmental aspects and impacts; / methods for evaluating the significance of environmental aspects; / critical characteristics of operational processes, products and services; / monitoring and measurement techniques; / technologies for the prevention of pollution.
<p>Continual professional development</p>	<p>The individual will undertake a programme of continual professional development, which will include;</p> <ul style="list-style-type: none"> / a formal performance review against a predetermined personal development plan; / involvement with Environmental Compliance activities as a significant proportion of their work (typically a third of their full time activity); / be assessed under shadow assessment conditions (one per year) by an experienced competent lead auditor; / attend relevant briefing or training sessions in relation to legislative requirements, standards, codes of practices, international conventions and relevant knowledge and skills.

Glossary of terms Auditor competence

A

Action planning/advice

The auditor shall have knowledge to develop effective advice and action plans to ensure an auditee fully understands actions and timescales required for compliance with requirements.

Analytical skills

The auditor shall have knowledge and skills to effectively and systematically assess situations and/or information in order to make informed decisions.

Applicable laws, regulations and other requirements relevant to the discipline

The ability to comprehend and understand the requirements that apply to the organisation being audited with particular reference to:

- local, regional and national codes, law and regulations;
- contracts and agreements;
- international treaties and conventions;
- other specific requirements to which the organisation subscribes.

Audit principles, procedures and techniques

The ability to:

- apply audit principles, procedures and techniques;
- plan and organise work effectively;
- conduct the audit within the agreed time schedule;
- prioritise and focus on matters of significance;
- collect information through effective interviewing listening, observing and reviewing documents, records and data;

- understand the appropriateness and consequences of using sampling techniques for auditing;
- verify the accuracy of collected information;
- confirm the sufficiency and appropriateness of audit evidence to support audit findings and conclusions;
- assess those factors that can affect the reliability of the audit findings and conclusions;
- use work documents to record audit activities;
- prepare audit reports;
- maintain the confidentiality and security of information;
- communicate effectively, either through linguistic skills or through an interpreter.

D

Decisive

The ability to reach timely conclusions based on logical reasoning and analysis.

Detection skills

The auditor shall have knowledge and skills to effectively detect and provide objective evidence of non conformance against requirements.

Diplomatic

The ability to be tactful in dealing with people.

E

Ethical

The ability to be fair, truthful, sincere, honest and discreet.



Ethically and morally courageous
.....

The ability to act responsibly and ethically even though these actions may not always be popular and may sometimes result in disagreement or confrontation.

F

Facilitating meetings
.....

The ability to effectively manage and control meetings.

Fraud detection
.....

The auditor shall have knowledge to understand and detect fraudulent actions and information.

G

Generic knowledge and skills of Lead Auditors
.....

The ability to lead an audit team with particular reference to:

- planning the audit and make effective use of resources during the audit;
- representing the audit team in communications with the auditee;
- organising, directing and managing audit team members;
- providing direction and guidance to auditors in training;
- lead the audit team to reach conclusions;
- prevent and resolve conflicts;
- prepare and complete the audit report.

I

Interpersonal skills
.....

The auditor shall have skills to promote effective communication between themselves and other people.

Interviewing
.....

The ability to effectively ask questions to obtain specific information themselves or the ability to ask questions and obtain specific information by managing an interviewer or a translator.

L

Language
.....

The auditor shall have knowledge of a specific language, both written and verbal, in order to effectively undertake an audit.

Listening
.....

The ability to understand and interpret verbal material and to apply what they have understood to specific situations.

Logical Judgement
.....

The ability to make correct decisions using evidence and information.

M

Management systems and reference documents
.....

The ability to comprehend:

- the application of management systems to different organisations;
- the interaction between components of the management system;
- quality or safety or environmental management systems standards, applicable procedures or other management systems documents used as audit criteria;
- the differences between and priority of reference documents;
- the application of reference documents to different audit situations;
- information systems and technology for authorisation, security, distribution and control of documents, data and records.

N

Numeracy
.....

The ability to understand and interpret number systems and to apply what they have understood to specific situations.

Numeracy also demands practical understanding of the ways in which information is gathered by counting and measuring, and is presented in graphs, diagrams, charts and tables.



O

Observant
.....

The ability to be actively aware of physical surroundings and activities.

Open-minded
.....

The ability to be willing to consider alternative ideas or points of view.

Oral presentation
.....

The ability to effectively communicate verbally with a specific audience.

Organisational situations
.....

The ability to comprehend:

- the organisations size, structure, functions and relationships;
- general business processes and related terminology;
- cultural and social customs of the auditee.

Organisational skills
.....

The ability to be able to effectively manage time and tasks, to be able to prioritise, plan and be efficient.

P

Perceptive
.....

The ability to be instinctively aware of and be able to understand situations.

Professional
.....

The ability to be courteous, conscientious and be generally business like in demeanour in the workplace.

R

Reading
.....

The ability to understand and interpret written material and to apply what they have understood to specific situations.

S

Self-reliant
.....

The ability to act and function independently while interacting effectively with others.

Specific knowledge and skills of EMS auditors - Environmental science and technology
.....

The auditor shall have the knowledge and skills to comprehend the fundamental relationships between human activities and the environment, with particular reference to:

- the impact of human activities on the environment;
- interaction of ecosystems;
- environmental media (air, water, land);
- management of natural resources;
- general methods of environmental protection.

Specific knowledge and skills of environmental compliance auditors - Related methods and techniques
.....

The auditor shall have knowledge and skills in these specific areas:

- environmental terminology;
- environmental audit principles and their application;
- environmental audit tools and their application.

Specific knowledge and skills of Environmental Compliance auditors - Technical and environmental aspects of operations
.....

The auditor shall have the knowledge and skills to comprehend the interaction of auditee's activities, products, services, and operations with the environment, with particular reference to:

- sector specific terminology;
- technical characteristics of operations;
- sector specific processes and practices;
- environmental aspects and impacts;
- methods for evaluating the significance of environmental aspects;
- critical characteristics of operational processes, products and services;
- monitoring and measurement techniques;
- technologies for the prevention of pollution.



Specific knowledge and skills of social compliance auditors - Processes and products, including services
.....

The auditor shall have knowledge and skills in these specific areas:

- sector specific terminology;
- technical characteristics of process and products;
- sector specific processes and practices.

Specific knowledge and skills of social compliance auditors-related methods and techniques
.....

The auditor shall have knowledge and skills in these specific areas:

- social compliance and Health & Safety terminology;
- social audit principles and their application;
- social audit tools and their application.

T

Tenacious
.....

The ability to be persistent and focused on achieving objectives.

V

Versatile
.....

The ability to be able to adjust readily to different situations.

W

Writing
.....

The ability to produce written communication in print and electronic environments which will be understood by the intended audience.

Glossary of terms General

A

Audit

A systematic and functionally independent and documented process used to determine whether activities and related results comply with a standard or series of requirements which results in an audit report.

Audit administrator

A person who is an employee of an auditing body and is involved with administration of the auditing process.

Audit requestor

A person and/or legal entity that has requested and commissioned an audit, including the requesting entity's customers (where known) where agreements allowing disclosure are in place.

Audit reviewer

A person who is employee of an auditing body and is responsible for the review of audit reports and findings.

Audit team

One or more auditors conducting an audit supported if needed by technical experts.

Auditee

An organisation that is responsible for ensuring that requirements of a standard are met and continue to be met, on which the audit is based.

Auditing body

A person and /or legal entity that performs auditing services.

Auditing bodies include:

- companies/organisations;
- audit teams from buying/sourcing companies that are demonstrably independent of the company's commercial functions;
- industry or sector schemes and multi-stakeholder initiatives.

Auditor

A person with the competence to conduct an audit.

C

Client

A person and/or organisation for which the auditing process is undertaken and to whom the auditing body has a contract or agreement.

Complaint

An expression of dissatisfaction, however made, about the standard of service, actions or lack of action by an auditor or an organisation or its staff affecting an individual customer or a group of customers.

Critical non-compliance

- An issue which presents imminent risk to workers' safety/ risk to life and limb or constitutes a significant breach of workers' human rights, and/or
- a major non-compliance that has not been addressed or for which no significant improvement has been made by the time of a follow up audit, in spite of supplier commitment to resolve the issue, and/or



- an attempt to pervert the course of the audit through fraud, coercion, deception or interference, and/or
- a breach which represents imminent risk of serious or significant impact to the environment (e.g. major damage to a local ecosystem, closure of a potable water abstraction point, known on-site or off-site impact to soil, groundwater or surface water).

E

Environment
.....

The totality of circumstances surrounding an organism or group of organisms, especially:

- a. the combination of external physical conditions that affect and influence the growth, development, and survival of organisms;
- b. the complex of social and cultural conditions affecting the nature of an individual or community.

External audit
.....

An audit carried out by any individual or organisation not affiliated with the organisation that is the object of the audit.

F

First party audit
.....

An internal audit that an organisation performs on itself to evaluate conformity with procedures and a standard.

I

Independent
.....

A person or organisation who is free from external control, influence, guidance or constraint of the organisation being audited.

Interpreter
.....

A person who mediates between speakers of different languages by translating orally or in written form from one language into another.

K

Knowledge
.....

Familiarity, awareness, and understanding gained through experience and/or formal training/education.

L

Lead auditor
.....

The auditor of the audit team appointed as audit team leader and is responsible for leading the audit team.

Legal entity
.....

Any entity recognised by the law, including both juristic and natural persons.

M

Major non-compliance
.....

- A breach which represents a danger to workers / those on-site, and/or
- a material breach of a code requirement / law, and/or
- a systematic violation of a code requirement / law, and/or
- a breach which represents a danger to the local environment.

Minor non-compliance
.....

- An occasional or isolated problem, and/or
- an issue which presents a low risk to workers / those onsite, and/or
- a policy issue or misunderstanding where there is no evidence of a material breach, and/or
- an issue which presents a low risk to the environment.

N

Non-compliance
.....

Non-compliance refers to a failure to comply with requirements. A requirement is a need, expectation, or obligation. It can be stated or implied by an Organisation, its customers, or other interested parties.

**O****Occupational Health and Safety or OHS (Auditing standard)**
.....

An organisation's activities that relate to worker occupational safety and health.

P**Professional integrity**
.....

Companies/organisations are required to establish policies and procedures assuring that personnel maintain independence (in fact and appearance) in all required circumstances; perform all professional responsibilities with integrity, and maintain objectivity while performing those responsibilities¹⁰.

S**Second party audit**
.....

An external audit that an organisation (typically a customer of that site) performs on a supplier of product or services to evaluate conformity with procedures and a standard.

Secondary education
.....

The elementary stage of a national educational system and is completed prior to entrance to a university or similar educational institution.

Shadow assessment /audit
.....

An assessment in which an auditor is observed, usually by an experienced lead auditor to confirm their competence by demonstrating the application of knowledge and skills to achieve a desired result.

Social accountability
.....

The measure of an organisation's state of being mindful of the emerging social issues and concerns. The organisation's commitment to its activity in relation to certain issues such as:

- 1) willing compliance with employment, hygiene, safety and environment laws;
- 2) respect for basic civil and human rights;
- 3) betterment of community and surrounding.

Social compliance
.....

Alignment with applicable laws, regulations and standards, including those contained in the organisation's supplier ethical code of conduct and also alignment with the expectations of stakeholders.

Sub-contractor
.....

A person and/ or legal entity that is contracted / appointed to completely or partially carry out any steps in the auditing process.

T**Technical audit review**
.....

The process of reviewing audit reports to check the integrity of the audit process and the correct completion of required documentation.

Technical expert
.....

A person who provides specific knowledge or expertise to the audit team but does not act as an auditor.

Third party audit
.....

An external audit that is conducted by an independent organisation upon another organisation to evaluate conformity with procedures and a standard.

W**Witness assessment/audit**
.....

An assessment/audit in which an auditor is observed performing a task, or series of tasks by relevant and appropriate organisations, including but not limited to accreditation agencies, NGOs and trade unions for the explicit purposes of learning, rather than to confirm competence of the observed auditor (see Shadow assessment / audit).

10. Independence, integrity and objectivity are described in more detail in the AICPA Code of Professional Conduct and AICPA Professional Standards AU §220, Independence. http://www.reyhl.com/peer_review/glossary.html#independence.

