amfori BSCI System Manual Part II
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The amfori BSCI monitoring approach

This Part of the amfori BSCI System Manual targets amfori BSCI participants, producers, and auditors. It provides both an overview of amfori BSCI’s holistic monitoring approach and an explanation of the entire amfori BSCI 2.0 audit process, from requesting and scheduling an audit to performing one and following up.

This chapter will help to better understand:

- Why the amfori BSCI monitoring approach is unique
- The different monitoring types
- How to prepare, conduct, and follow up on an amfori BSCI 2.0 audit
CHAPTER 1: RESPONSIBILITY IN BUSINESS

Monitoring in the context of amfori BSCI has to be understood as a systematic approach that enables business enterprises to measure and analyse social performance across their supply chains. It helps businesses to pro-actively identify critical problems and it enables them to make decisions that will improve the quality and effectiveness of their corporate social responsibility (CSR) commitment.

The United Nations Guiding Principles on Business and Human Rights (UNGP) states that all business enterprises have a responsibility to prevent and mitigate adverse human right impacts:

- Caused by their own activities
- Linked to their operations by business relations

Business enterprises are encouraged to turn their CSR commitment into practice by:

- Monitoring the performance of their significant business partners in the supply chain
- Following up on the significant business partners’ progress
- Collaborating with other business enterprises in the amfori BSCI system (amfori BSCI participants) to effectively remediate any problems identified.

Creating synergies through the amfori BSCI platform

The amfori BSCI system aims to avoid audit fatigue and create synergies among different business enterprises. This goal is accomplished through many features of the amfori BSCI system, such as the collaborative amfori BSCI platform (see Annex 1: How to start with amfori BSCI platform), which allows amfori BSCI participants to share:

- Producers (e.g. factories or farms) in their supply chains
- Information concerning monitoring activities to those producers
- Remediation activities

amfori BSCI platform’s internal governance

The amfori BSCI platform internally defines two types of status for amfori BSCI participants that correspond to division of tasks, rights and obligations and govern their interactions. They enhance planning and avoid duplication of efforts. They are:

- Responsibility (RSP) holder: This is the status actively and voluntarily taken by an amfori BSCI participant who wants to lead the implementation of the monitoring strategy for a given producer
- Linked participant: This is the status actively taken by an amfori BSCI participant to follow up on the producer’s progress, without actively leading the monitoring strategy

Collaboration among peers remains at the heart of amfori BSCI internal governance. At the same time, these two types of status are dynamic and can change as relationships with producers change. For example, both RSP holders and linked participants can exchange status or unilaterally relinquish their status if they are no longer doing business with certain producers.
About the RSP holder status

Due to the amount of synergy in the amfori BSCI platform, it is unlikely that an amfori BSCI participant will take the RSP holder status for all its producers. amfori BSCI participants will most likely only take the RSP holder status if they intend to establish a specific due-diligence strategy with a specific producer.

Taking the RSP holder status makes the most sense when an amfori BSCI participant wants to:

• Engage a producer in a number of learning courses prior to the amfori BSCI audit
• Develop an action plan to move beyond tier 1 within a period of time
• Acknowledge a producer’s efforts made within another monitoring system prior to switching to the amfori BSCI system

Taking the RSP holder status requires to allocate resources (e.g. time and capacity) and to avoid creating a bottleneck for the other amfori BSCI linked participants.

To avoid undesirable bottlenecks and lack of leadership, the status of RSP holder can be:

• Released upon request of another amfori BSCI participant: This happens when the RSP holder voluntarily release its status upon request from another amfori BSCI participant who contacts the RSP holder through the amfori BSCI platform asking it to release RSP. Should the RSP holder want to keep its status, it needs to react to the request explaining its reasoning.
• Lost due to inactivity or failure to exercise minimum rights and obligations: This happens when the RSP holder fails to schedule an amfori BSCI audit (full or follow up) within its cycle.
• Challenged by another linked amfori BSCI participant: This happens when another linked participant has reasons to doubt the applied audit methodology, audit environment, audit announcement or the recognition of other social certificates. The burden of the proof lies with the linked participant and not with the RSP holder. These concerns can be submitted through the amfori grievance mechanism.

About the linked participant status

amfori BSCI participants can link themselves to producers already existing in the amfori BSCI platform. Furthermore, amfori BSCI participants will automatically be linked to any producers they create in the amfori BSCI platform (see Annex 1: How to start with amfori BSCI platform)

By linking to producers in the amfori BSCI platform, amfori BSCI participants will remain informed about the progress of these producers and will be alerted of any important issue related to them (e.g. emergencies or zero tolerance cases). Linked participants have the same rights and obligations than the RSP holder except of those related to the monitoring strategy.
See Table 1 below for details on the rights and obligations of RSP holders and linked participants.

<table>
<thead>
<tr>
<th>RIGHTS AND OBLIGATIONS</th>
<th>RSP Holder</th>
<th>Linked Participant</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Provide business partners with the amfori BSCI Code of Conduct/Terms of Implementation</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>2. Invite business partners to capacity-building activities</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>3. Interact with other participants linked to the same business partner</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>4. React to zero tolerance alerts</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>5. Support business partners in the remediation process</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>6. Engage with relevant stakeholders to support business partners</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>7. Authorise the timing of the amfori BSCI audit</td>
<td>✓</td>
<td>x</td>
</tr>
<tr>
<td>8. Authorise the auditing company</td>
<td>✓</td>
<td>x</td>
</tr>
<tr>
<td>9. Authorise amfori BSCI audits (both full and follow-up)</td>
<td>✓</td>
<td>x</td>
</tr>
<tr>
<td>10. Accept an equivalent auditing system</td>
<td>✓</td>
<td>x</td>
</tr>
<tr>
<td>11. Release RSP holder status in favour of another linked participant</td>
<td>✓</td>
<td>x</td>
</tr>
<tr>
<td>12. Be the first point of contact for zero tolerance and investigations</td>
<td>✓</td>
<td>x</td>
</tr>
</tbody>
</table>

Table 1: Rights and obligations of RSP holders and linked participants

Ready to learn more?
Here are some other resources that will help you to dive deeper:

- The amfori external grievance mechanism
- Annex 1: How to start with amfori BSCI platform
- Annex 5: How to follow the Zero Tolerance protocol
- Annex 11: How to understand the commitment formula
CHAPTER 2: DECIDING ON THE TYPE OF MONITORING

Deciding which type of assessment to conduct is a critical decision. It enables amfori BSCI participants to:

- Efficiently manage their resources
- Articulate different strategies for social risk management in the supply chain
- Reduce audit fatigue

amfori BSCI participants can make use of both voluntary preparatory tools and amfori BSCI 2.0 audits, depending on the selected monitoring strategy. However, amfori BSCI 2.0 audits are the only third-party monitoring methodology whose quality is controlled through the amfori BSCI audit integrity programme and supported by the amfori BSCI commitment formula (see Annex 11).

Voluntary preparatory tools

Voluntary tools can be used by any amfori BSCI participant at any point in time. They do not result in a rating and do not impact the amfori BSCI audit cycle. Voluntary tools include:

- Self-assessment questionnaire
- Pre-qualification assessment (PQA)
- Buyers’ checklist

Self-assessment questionnaire (see Template 11: Producer self-assessment): amfori BSCI participants may ask their business partners to fill out the amfori BSCI self-assessment questionnaire to raise awareness of social compliance issues and prepare them for the complete amfori BSCI 2.0 audit. There is a specific self-assessment available for smallholders and family farms (see Template 3: Assessment for smallholders and family farms).

- **Pros:** amfori BSCI self-assessment mirrors the amfori BSCI audit questionnaire. Used in combination with Part IV of the amfori BSCI System Manual or specific training, it allows the potential auditee to fully understand the values and principles of the amfori BSCI Code of Conduct and how to embed them in regular business practice
- **Cons:** By definition self-assessments are self-declarations whose impartiality may be compromised

Pre-qualification assessment (PQA) (see Template 10: Pre-Qualification Assessment questionnaire)

If amfori BSCI participants want to get an initial understanding of the potential risks of entering into business with a new business partner, they may conduct a PQA before an amfori BSCI 2.0 audit, provided that the potential business partner has no recent history in the amfori BSCI platform.

- **Pros:** amfori BSCI participants may be able to identify imminent risks of new business partners prior to entering into a business relationship. The results of a PQA can be shared with other linked participants in the amfori BSCI platform.
- **Cons:** A PQA may give an incomplete overview of the producer performance due to its checklist approach and its lack of minimum requirements for the competency of internal and/or external auditors.

Buyers’ checklist (see Annex 7: How to use the amfori BSCI buyers’ checklist): amfori BSCI participants may use this one-page tool during their commercial visits to potential or existing business partners to capture any obvious social performance deficiencies.
- **Pros:** The checklist can be used by anyone, including those without social auditing experience.
- **Cons:** Used in isolation (e.g. without professional follow-up), the checklist may give inaccurate information and an incomplete picture of the social risks in the supply chain.

**Three types of amfori BSCI 2.0 audits**

amfori BSCI 2.0 audits are a monitoring tool designed to help business enterprises assess the social performance of their supply chains and encourage continuous improvement.

They provide a holistic approach that supports early detection, monitoring and remediation of any breaches of the amfori BSCI Code of Conduct that may occur in the supply chain and directly or indirectly affect amfori BSCI participants. An amfori BSCI 2.0 audit can only be requested by an RSP holder (see Chapter 1: Responsibility in Business).

Depending on the size of the producer and the number of locations, there are three types of amfori BSCI 2.0 audits that can be performed:

- One-site audit
- Multi-tier audit
- Small Producers Assessment (SPA)

![Figure 1: The three types of amfori BSCI audits](image)

**One-site audit:** One-site audits are appropriate for larger producers with greater than 35 workers and can be conducted on non-food manufacturers as well as food and beverage processors, including food cooperatives.

- **Pros:** It helps to capture the social performance of a producer
- **Cons:** It does not include social performance verification of next-tier producers, such as subcontractors, suppliers, or farms

**Multi-tier audit:** Multi-tier audits are appropriate for food-related producers with multiple farms only. They assess the social performance of a significant business partner and a sample of its next-tier business partners (e.g. subcontractors, suppliers, or farms).

- **Pros:** A multi-tier audit creates economies of scale by including farms and/or other next-tier producers as part of the same audit scope.
- **Cons:** The multi-tier audit may be challenging if there are intermediaries or brokers between the main auditee and next-tier producers. amfori BSCI recommends a preparation period of six months for both main auditee and next-tier producers. This allows time to develop the procedures and internal monitoring processes necessary to support communication among all relevant parties.
Small Producers Assessment (SPA) (see Annex 12: How to assess a small producer): amfori BSCI participants can request a Small Producers Assessment (SPA) to assess the social performance of qualified small producers as defined per amfori BSCI definitions.

- **Pros:** In a SPA, the auditor’s perspective adjusts to the circumstances of a small business.
- **Cons:** There is a risk of misrepresentation and potential increase of the informality of labour relations to qualify as small producer.

**Deciding which audit is best**

Deciding on the most appropriate audit approach requires the RSP holder to understand the supply chain and production structure. An incomplete understanding of the supply chain may lead to an incomplete assessment and result in overlooking potential risks or negative impacts. There are several external resources available to help inform RSP holders:

- Traders or importers who act as intermediaries (e.g. indirect sourcing model)
- Auditing companies, which can be used to help gather preparatory information before the amfori BSCI 2.0 audit is scheduled
- Buyers within the company

**Factors that impact the duration of an audit**

amfori BSCI 2.0 audits focus on the entire workforce, those directly and indirectly recruited and managed. Therefore, the duration and complexity of the amfori BSCI audit, and by extension the voluntary preparatory tools, depend on the number of workers, whether or not they are permanent or seasonal, and the diversity of recruitment models used. For example:

- **Direct recruitment:** The producer hires and manages all of its workforce
- **Indirect recruitment:** The producer does not hire or manage its workforce, but relies completely on hiring through service providers such as recruitment agencies or agents
- **A combination of both models:** The producer hires and manages part of its workforce (e.g. permanent workers) but relies on service providers to recruit specific services (e.g. security, cleaning, or catering agencies) or to address specific contingencies (e.g. seasonal workers).

For multi-tier audits, the number of farms to be included by the auditor in the sample, as well the number of workers per farm, will impact the duration of the audit.

The auditor will select a sample of farms from a previous selection of farms identified as significant business partners by the main auditee (e.g. these farms represent a great portion of its production).

The number of sampled farms will need to be agreed upon by the RSP holder and the main auditee as it has great implications on the costs of the amfori BSCI multi-tier audit. However, it will never be less than two farms (unless the main auditee only sources from one farm) and no more than ten farms (unless the diversity of circumstances might justify an exception).

**Ready to learn more?**

Here are some other resources that will help you to dive deeper:

- Part II, Chapter 7: Scope of the amfori BSCI audit
- Part II, Chapter 10: Duration of the amfori BSCI audit
- Annex 7: How to use the amfori BSCI buyers’ checklist
- Annex 12: How to assess a small producer
- Annex 15: How to pre-assess potential business partners
CHAPTER 3: SIX DISTINCTIVE FEATURES OF THE AMFORI BSCI AUDITING SYSTEM

These are the six distinctive features why the amfori BSCI auditing system is unique:

1. **Online IT Platform:** All amfori BSCI participants linked to the same producer have access online to the producer audit data, auditors’ professional judgement and related remediation plans, which avoids duplication of audits and enhances synergies in remediation. They also receive timely auditors’ alert in case of flagrant human right violations. (see Annex 5: How to follow the Zero Tolerance protocol)

2. **Holistic audit methodology:** All principles of the amfori BSCI Code of Conduct are interconnected and incorporated into the BSCI 2.0 monitoring approach. When conducting an amfori BSCI audit, the auditor uses his/her professional judgment to complete a comprehensive assessment on how the 13 interconnected Performance Areas (PA) and the amfori BSCI Code of Conduct values are implemented by the producer. This holistic audit approach includes:
   - **Effectiveness and coherency checks:** Auditors do not only assess if procedures and infrastructure are in place, but that both are relevant and adequate to protect workers’ rights in a manner that does not contradict with the amfori BSCI Code of Conduct values.
   - **Triangulation:** Auditors must cross verify multiple sources (e.g. worker interviews, documents and site observations) in their efforts to compile satisfactory evidence and reach their professional judgement.

3. **Specific methodology for food processors and farming:** All principles of the amfori BSCI Code of Conduct are relevant for the working conditions in food supply chain, including agriculture and aquaculture. However, amfori BSCI audits may adapt to the food production context by including farming (e.g. owned or contracted farms) in the audit scope. Furthermore, amfori provides specific guidelines for auditors, which enhance them to build their professional judgement taking into consideration the specificities of the food supply chain. For example, auditors receive guidelines on how to handle cooperatives as the main auditee or conducting audits to small or family farms.

4. **Collaborative approach to remediation:** amfori BSCI participants linked to the same producer can jointly support the producer’s continuous improvement through capacity-building activities. Furthermore, they can pursue remedies, particularly for the most severe breaches identified in the supply chain. This is the case for zero tolerance and emergency episodes, where immediate and time-bound collaborative remediation is needed.

5. **Strategic partnering:** amfori BSCI participants may confront a systemic lack of workers’ protection, which relates to insufficient or ineffective enforcement of the law. In these cases, amfori BSCI participants may pursue strategic partnerships with local governments and like-minded organisations to explore long-term positive impact for an industry, a region, or even a country.
6. **Audit integrity:** The amfori BSCI audit integrity programme consists of policies and procedures to protect and maintain the credibility of the amfori BSCI auditing process by regular verification of:

- The endorsement and implementation of amfori BSCI values and principles in the audits
- The independence and legitimacy of the auditing companies
- The integrity of the auditing process and associated activities
- The consistency of the application of the audit process
- The ongoing performance and competence of individual auditors

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**Ready to learn more?**
Here are some other resources that will help you to dive deeper:

- Part III, Chapter 2: Content of the amfori BSCI audit report
- Part III, Chapter 3: amfori BSCI audit interpretation guidelines
- Annex 5: How to follow the Zero Tolerance protocol

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**Notes:**

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CHAPTER 4: AREAS ASSESSED IN THE AMFORI BSCI AUDIT

amfori BSCI audits are designed to assess a producer against the values and principles of the amfori BSCI Code of Conduct, which are translated into thirteen interconnected Performance Areas (PAs):

- Social Management System and Cascade Effect
- Workers Involvement and Protection
- The Rights of Freedom of Association and Collective Bargaining
- No Discrimination
- Fair Remuneration
- Decent Working Hours
- Occupational Health and Safety (OHS)
- No Child Labour
- Special Protection for Young Workers
- No Precarious Employment
- No Bonded Labour
- Protection of the Environments
- Ethical Business Behaviour

amfori BSCI full audits assess all thirteen interconnected areas. They take place every two years, which determines the amfori BSCI audit cycle.

amfori BSCI follow-up audits are conducted in-between cycles and focus only on those PAs that need new evidence of progress from the producer. amfori BSCI follow-up audits should happen within twelve months from previous audit and should maintain the same audit scope and methodology. However, the amfori BSCI participant (RSP holder) may need to make exceptions. For example:

- **Urgent follow up**: The RSP holder may request an urgent follow-up audit that focuses on only a specific finding or PA due to an urgent need, as in the following cases:
  - Suspicions were raised by the auditor in the confidential comments captured in the audit report.
  - There are substantial risks that need verification
  - Immediate remediation is needed after a zero-tolerance alert

- **New sample of farms**: The RSP holder may request new samples of farms to be added, if the main auditee has stopped business with all the farms sampled in the full audit. The follow-up audit will assess those PAs where issues were identified for the main auditee. However, it will assess all PAs (as in a full audit) for any farms recently added into the sample. The addition of new farms to the sample, and related cost implications, are approved by the RSP holder and accepted by the main auditee.

Ready to learn more? Here are some other resources that will help you to dive deeper:

- Part III amfori BSCI audit interpretation guidelines
CHAPTER 5: AMFORI BSCI AUDIT RATING SYSTEM

The overall rating of an amfori BSCI audit reflects the extent to which the auditee has integrated the amfori BSCI Code of Conduct into its daily business culture and operations. It is not calculated by the auditor but generated automatically by the amfori BSCI IT system based on the combination of ratings across the 13 Performance Areas (PAs).

Therefore, auditors do not know the audit rating until they have submitted the audit in the amfori BSCI platform. As a consequence, at the audit’s closing meeting, the auditor focuses on the good practices and the findings but does not present a rating.

<table>
<thead>
<tr>
<th>Overall Rating</th>
<th>Description</th>
<th>Level of Maturity</th>
</tr>
</thead>
</table>
| A, Very Good   | Minimum seven PAs rated A  
No PA rated C, D, or E | Very good level of maturity that allows the auditee to maintain its continuous improvement process without a professional follow-up audit. |
| B, Good        | Maximum three PAs rated C  
No PA rated D or E | Good level of maturity that allows the auditee to maintain its continuous improvement process without a professional follow-up audit. |
| C, Acceptable  | Maximum two PAs rated D  
No PA rated E | Acceptable level of maturity that requires auditee to develop a related remediation plan within 60 days of the audit date.  
A professional follow-up audit is envisaged to assess continuous improvement. |
| D, Insufficient| Maximum six PAs rated E | Insufficient level of maturity that requires auditee to develop a related remediation plan within 60 days of the audit date.  
A professional follow-up audit is envisaged to assess continuous improvement. |
| E, Unacceptable| Minimum seven PAs rated E | Unacceptable level of maturity that requires auditee to develop a related remediation plan within 60 days of the audit date.  
A professional follow-up audit is envisaged to assess continuous improvement. |

Table 2: amfori BSCI overall audit rating

Rating per Performance Area (PA): Each PA gets an individual rating ranging between ‘A’ and ‘E’, which is determined by the degree of fulfilment for each question under the PA. Some questions in the PA may be labelled as “crucial questions”, because their content should be of the highest priority of the producer in terms of workers’ protection.

During the audit, the auditor answers each question based on his/her professional judgement with one of three responses:
• **YES**: When the auditor finds the amount of evidence satisfactory;  
• **NO**: When the auditor finds the amount of evidence unsatisfactory; or  
• **PARTIALLY**: When the auditor finds some satisfactory evidence, but not enough to clearly answer **YES**.

The table below shows how audit questions impact the overall rating of a PA depending on the answers given and the importance of each element.

Crucial questions in the Child Labour, Bonded Labour, and Occupational Health and Safety Performance areas have the greatest impact on the rating. Furthermore, crucial questions answered **NO** or **PARTIALLY** have a higher impact on the calculation of the PA rating as compared to non-crucial questions.

<table>
<thead>
<tr>
<th>Answer</th>
<th>Type of Question</th>
<th>Numerical Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>All question</td>
<td>+</td>
</tr>
<tr>
<td></td>
<td>Non-crucial</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Crucial</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Crucial in Performance Areas:</td>
<td></td>
</tr>
<tr>
<td></td>
<td>• Child Labour</td>
<td></td>
</tr>
<tr>
<td></td>
<td>• Bonded Labour</td>
<td></td>
</tr>
<tr>
<td></td>
<td>• OHS</td>
<td></td>
</tr>
<tr>
<td>Partially</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Non-crucial</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Crucial</td>
<td></td>
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<tr>
<td></td>
<td>Crucial in Performance Areas:</td>
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<tr>
<td></td>
<td>• Child Labour</td>
<td></td>
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<tr>
<td></td>
<td>• Bonded Labour</td>
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<tr>
<td></td>
<td>• OHS</td>
<td></td>
</tr>
<tr>
<td>No</td>
<td>All question</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Non-crucial</td>
<td></td>
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<tr>
<td></td>
<td>Crucial</td>
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<td></td>
<td>Crucial in Performance Areas:</td>
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<td></td>
<td>• Child Labour</td>
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<td></td>
<td>• Bonded Labour</td>
<td></td>
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<tr>
<td></td>
<td>• OHS</td>
<td></td>
</tr>
</tbody>
</table>

*Figure 2: Impact of audit questions on PA rating*

**Ready to learn more?**  
Here are some other resources that will help you to dive deeper:

- Annex 16: How to draft and read the findings report  
- Template 9: Remediation plan  
- Part III amfori BSCI audit interpretation guidelines
CHAPTER 6: THE AMFORI BSCI AUDIT CYCLE

The amfori BSCI audit cycle is the two-year period between full audits. In other words, for producers that obtain the highest rating in an amfori BSCI audit (i.e. overall rating of ‘A’ or ‘B’), all PAs will be evaluated every two years.

For producers that obtain an overall rating of ‘C’, ‘D’, or ‘E’, a follow-up audit, which will address not all PAs but only those with findings, is required between 2 and 12 months after another audit.

What is the time period that an audit is valid?

The length of time audit results are valid varies according to the producer’s ratings on both the full and follow-up audits.

- **2 years validity**: amfori BSCI full audits with an overall rating of ‘A’ or ‘B’ (Very Good or Good) are valid for 2 years. The RSP holder can challenge this validity by raising specific concerns to the amfori Secretariat. If the result of a follow-up audit shows an overall rating ‘A’ or ‘B’, then the audit is valid until the next full audit is due at the end of the two-year cycle.

- **12 months validity**: amfori BSCI full and follow-up audits with an overall rating of ‘C’, ‘D’, or ‘E’ are valid for a maximum of 12 months, provided that the period between two full audits never exceeds 2 years. This timeframe provides both the RSP holder and the producer the flexibility to define the best timing for the follow-up audit, which generally takes place between 2 and 12 months after the initial audit. In rare cases, more than two follow-up audits will take place within the two-year cycle. If the deadline for a follow-up audit is missed, a full audit will be required instead.

Additional timelines to consider

- **A producer must be in business for at least three months**: Producers must have a minimum period of existence to generate relevant records (e.g. business license, payroll, and social security) so an amfori BSCI audit can deliver a reliable judgement. Therefore, an amfori BSCI audit should not be conducted for producers who have not been in business at least three months.

- **Six-month preparation for multi-tier audits**: It is recommended that amfori BSCI participants allow a six-month preparation period for multi-tier audits that involve auditing a producer with multiple next-tier producers (e.g. farms). This extra preparation time allows the producer that acts as main auditee to develop necessary internal procedures and conduct internal monitoring of its next-tier producers before the amfori BSCI audit takes place.

- **At least two months before a follow-up audit**: If a producer’s audit has an overall rating of ‘C’, ‘D’, or ‘E’, the audit provides the producer information on how it needs to be improved to act in line with the amfori BSCI Code of Conduct. In such situations, the follow-up audit should never happen before a reasonable period of time that could allow the producer to develop new evidence of progress made. This provision is particularly important for findings concerning remuneration and working hours, where at least two months are needed to generate new records to prove that new practices are in place. Not respecting this guideline can result in an audit that identifies the same issues as the initial audit.
Figure 3: Audit cycle

Ready to learn more?
Here are some other resources that will help you to dive deeper:

- Part II, Chapter 2: Deciding on the type of monitoring
- Part II, Chapter 5: amfori BSCI audit rating system

Notes:
CHAPTER 7: SCOPE OF THE AMFORI BSCI AUDIT

The scope of an amfori BSCI audit is defined at the time of the audit request and must be validated by the time the audit is scheduled.

This process takes place in the amfori BSCI platform and it is triggered by the RSP holder, who will select between one of two options:

- **Main auditee**: For one-site audits, the audit scope usually corresponds to one legal entity at one location
- **Main auditee plus farms**: For multi-tier audits, the audit scope includes the main auditee and its sampled farms, which may belong or not to the same legal entity.

**One site that belongs to a legal entity with several sites**: the RSP holder may request to identify as main auditee only one-site out of several sites belonging to the same legal entity. This exception can be granted by the auditing company provided that the following two criteria concur:

- **Proven physical separation**: The production unit to be audited (one-site) is clearly and physically separated from other production units of the producer
- **Proven workforce separation**: There is no workforce movement or exchange between the production unit to be audited (one-site) and other production units of the producer

The auditing company may accept this audit request from the RSP holder, without seeking for amfori approval. However, prior to accepting it, auditing companies are expected to:

- Conduct relevant due diligence to verify that the conditions above are met
- Maintain documentation of such due diligence.

Furthermore, auditing companies will make sure that:

- The audit duration is calculated based on the number of workers in the production unit to be audited (one-site) and not based on the total number of workers in the legal entity.
- In the amfori BSCI platform:
  - The name of the auditee will clearly indicate that the scope of the audit does not correspond to the entire legal entity but just to one site (e.g. Producer Name [production unit 1])
  - The auditor reports the limited scope under ‘Audit Extent’ in the ‘General Information’ section of the audit report.

Other exceptions to the amfori BSCI audit scope can only be granted by amfori, upon request from the concerned RSP holder. This business enterprise will have the burden of proof to show that its request is clearly and undoubtedly justified on the most effective implementation of the amfori BSCI Code of Conduct (e.g. better protection of workers) instead of purely cost considerations.

The exception shall be requested through system@amfori.org.

Ready to learn more?
Here are some other resources that will help you to dive deeper:

- [Part II, Chapter 2: Deciding on the type of monitoring](#)
- [Part II, Chapter 10: Duration of the amfori BSCI audit](#)
CHAPTER 8: SELECTING AN AUDIT COMPANY

Only auditing companies that have signed the amfori framework contract are qualified to coordinate and conduct amfori BSCI audits.

In addition, only qualified auditors that have completed a qualification process can conduct amfori BSCI audits. Both auditing companies, and their qualified auditors, are subjected to a rigorous third-party integrity programme.

amfori does not prescribe:

- Who pays for the amfori BSCI audit (full or follow-up); nor
- How much the amfori BSCI audit costs.

There are three main ways how amfori BSCI participants engage auditing companies:

- **Ad-hoc engagement**: The RSP holder engages different auditing company for each audit it requests.
- **Long-term engagement**: The RSP holder may engage the same auditing company (or companies) for all audits it requests.
- **Mixed engagement**: The RSP holder may engage the same auditing company for all audits in one region or sector and engage different auditing companies in ad-hoc cases.

amfori does not prescribe the best engagement approach. However, amfori BSCI participants shall take into consideration three criteria when selecting an auditing company:

- **Capacity**: Auditing companies should be approached early enough to plan the amfori BSCI audit and assign an auditor who has the right experience. Requesting audits three or four months in advance is a good practice.
- **Price**: amfori BSCI determines the minimum length of an amfori BSCI audit, but every auditing company defines its own service rate. A complete audit requires good preparation, expertise, and professionalism (prior to, during, and after the audit). Low-cost audits may end up being expensive in the long run, if they do not provide the information needed.
- **Potential conflict of interest**: Auditing companies have mechanisms in place to avoid conflicts of interest. The RSP holder should, however, keep this issue in mind when selecting the auditing company. Some examples of potential conflicts of interest are:
  - The auditor has previously provided training and/or technical advice to the auditee
  - The audit is not paid for beforehand and the price depends on the results
  - The same auditing company is used over time with the same individual auditor (long-lasting auditor-auditee relations can compromise the objectivity of the auditor and the quality of the monitoring process.)

amfori BSCI participants can use the [amfori external grievance mechanism](#) to report allegations of auditing company misbehaviour or misrepresentation.
CHAPTER 9: SCHEDULING THE AMFORI BSCI AUDIT

amfori BSCI 2.0 audits can only be scheduled through the amfori BSCI platform. amfori Academy offers specific tutorials to support business enterprise in scheduling an audit successfully. There the five key steps to always keep in mind:

- **STEP 1:** Verify that the potential auditee is part of the amfori BSCI participant’s list of producers in the amfori BSCI platform.
- **STEP 2:** Take the Responsibility (RSP) for the potential auditee. Only RSP holders can request and schedule amfori BSCI audits, therefore the concerned BSCI participant needs to assume the RSP holder status vis-à-vis the potential auditee.
- **STEP 3:** Click the ‘Request Audit’ button to schedule an audit and use the pop-up window to select:
  - Time range
  - Audit type (full or follow-up audit)
  - Auditing company and branch if applicable
  - Type of announcement: semi-announced, fully announced or fully unannounced. (Audits are semi-announced by default, which means the producer is aware an audit will take place but is not notified of the date.)
  - Environment of the audit
  - Scope of the audit
- **STEP 4:** Add details to the free text box. The amfori BSCI participant can use the scheduling free text box to provide additional guidance and comments to the auditing company. (e.g. “I would like a mixed-gender team of auditors.”)
- **STEP 5:** The audit company receives the request via the amfori BSCI platform and confirms the request. The amfori BSCI platform also:
  - Assigns a date for the audit
  - Appoints an auditor
  - Requests availability dates within a defined period from the main auditee (for a semi-announced audit) or informs the main auditee of the audit date (for an announced audit)

**What the RSP holder needs to know prior to scheduling:** At a minimum, the RSP holder needs to know:

- Location of the main auditee;
- Number of workers (number of workers determines the length of the audits, both full and follow-up).
- Existing farming activity that could be added to the audit scope. (e.g. the main auditee owns, or contracts farms whose produce is processed at the main auditee)

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**Ready to learn more?**
Here are some other resources that will help you to dive deeper:

- Part II, Chapter 1: Responsibility in Business
- Part II, Chapter 2: Deciding on the type of monitoring
- Annex 1: How to start with the amfori BSCI platform
- Annex 14: How to integrate gender equality in the due diligence strategy
CHAPTER 10: DURATION OF THE AMFORI BSCI AUDIT

The tables below apply as a reference for all amfori BSCI audits.

Full Audit Duration

The table below shows the minimum duration for full audits as well as the minimum number of worker interviews. Audit duration includes 0.5 day for audit report writing.

<table>
<thead>
<tr>
<th>Producer Size (# of Workers)</th>
<th>Full Audit Duration (Man-Days)</th>
<th>Minimum Worker Interviews (# of Workers)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1-35 (SPA only)</td>
<td>1</td>
<td>1-5</td>
</tr>
<tr>
<td>1-50</td>
<td>1.5</td>
<td>5-10</td>
</tr>
<tr>
<td>51-100</td>
<td>2</td>
<td>10-15</td>
</tr>
<tr>
<td>101-250</td>
<td>3</td>
<td>15-20</td>
</tr>
<tr>
<td>251-550</td>
<td>3.5</td>
<td>20-25</td>
</tr>
<tr>
<td>551-800</td>
<td>4</td>
<td>25-30</td>
</tr>
<tr>
<td>801-1,200</td>
<td>4.5</td>
<td>30-35</td>
</tr>
<tr>
<td>&gt; 1,201</td>
<td>5</td>
<td>&gt; 35</td>
</tr>
</tbody>
</table>

Table 3: Minimum duration of an amfori BSCI 2.0 full audit

In the case of multi-tier audits (e.g. one packing house and several farms), amfori BSCI recommends calculating the man-days for each farm as separate units.

Let's think of a hypothetical situation where the main auditee has 120 workers and each farm has between 5 and 500 workers. A sample of three out of ten farms has been selected, all farms within walking distance from each other and the main auditee.

The table below is an example of how to calculate the length of an audit
EXAMPLE:

<table>
<thead>
<tr>
<th>Producer Size (# of Workers)</th>
<th>Full Audit Duration (Man-Days)</th>
<th>Worker Interviews (# of Workers)</th>
<th>Reporting Time (Man-Days)</th>
<th>Travel Time</th>
</tr>
</thead>
<tbody>
<tr>
<td>Main Auditee</td>
<td>120</td>
<td>2.5</td>
<td>18</td>
<td>0.5</td>
</tr>
<tr>
<td>Sampled Farms:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Farm A</td>
<td>5</td>
<td>0.5</td>
<td>5</td>
<td>0.5</td>
</tr>
<tr>
<td>Farm B</td>
<td>200</td>
<td>2.5</td>
<td>15</td>
<td>0.5</td>
</tr>
<tr>
<td>Farm C</td>
<td>37</td>
<td>1</td>
<td>8</td>
<td>0.5</td>
</tr>
<tr>
<td>Subtotal for Farms</td>
<td>242</td>
<td>4</td>
<td>28</td>
<td>1.5</td>
</tr>
<tr>
<td>TOTAL</td>
<td>362</td>
<td>6.5</td>
<td>46</td>
<td>2</td>
</tr>
</tbody>
</table>

Using the overall number of workers as a man-day reference (e.g. in this case total number of workers equal 362, therefore total 3.5 man-days and number of worker interview 25) may compromise the audit result, as it may undermine the fact that each sampled farm has new set of documents, management and workers to be taken into consideration.

Therefore, using the table above as a reference, auditing companies will make a proposal to be negotiated between the main auditee, the RSP holder, and themselves.

This initial calculation is presented to both RSP holder and main auditee to assess whether or not economies of scale can be identified.

amfori BSCI does not interfere in these negotiations. However, it expects these negotiations will lead to responsible and realistic solutions that do not compromise the quality of the audit.

**Follow-up Audit Duration**

The table below shows the minimum duration for a follow-up audit. In this case, the duration depends on the number of workers and the number of PAs with findings in the previous audit. It includes 0.5 day for audit report writing.

The number of interviews does not get reduced in the follow-up audit. When a SPA follow-up audit is conducted by means of desk-review, the duration will be 0.5 man-day (see Annex 12: How to assess a small producer).
### Number of PAs with Findings in Previous Audit

<table>
<thead>
<tr>
<th>Producer Size (# of Workers)</th>
<th>Interview (# of Workers)</th>
<th>1 to 4</th>
<th>5</th>
<th>6</th>
<th>7</th>
<th>8</th>
<th>9</th>
<th>10</th>
<th>11</th>
<th>12 + = Full Audit Duration</th>
</tr>
</thead>
<tbody>
<tr>
<td>1-35</td>
<td>1-5</td>
<td>1*</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>36-50</td>
<td>5-10</td>
<td>1</td>
<td>1.5</td>
<td>1.5</td>
<td>1.5</td>
<td>1.5</td>
<td>1.5</td>
<td>1.5</td>
<td>1.5</td>
<td>1.5</td>
</tr>
<tr>
<td>51-100</td>
<td>10-15</td>
<td>1.5</td>
<td>1.5</td>
<td>1.5</td>
<td>1.5</td>
<td>1.5</td>
<td>1.5</td>
<td>2</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>101-250</td>
<td>15-20</td>
<td>1.5</td>
<td>1.5</td>
<td>1.5</td>
<td>2</td>
<td>2</td>
<td>2.5</td>
<td>2.5</td>
<td>2.5</td>
<td>3</td>
</tr>
<tr>
<td>251-550</td>
<td>20-25</td>
<td>1.5</td>
<td>1.5</td>
<td>2</td>
<td>2</td>
<td>2.5</td>
<td>2.5</td>
<td>3</td>
<td>3</td>
<td>3.5</td>
</tr>
<tr>
<td>551-800</td>
<td>25-30</td>
<td>1.5</td>
<td>1.5</td>
<td>2</td>
<td>2.5</td>
<td>3</td>
<td>3.5</td>
<td>3.5</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>801-1,200</td>
<td>30-35</td>
<td>1.5</td>
<td>2</td>
<td>2.5</td>
<td>2.5</td>
<td>3</td>
<td>3.5</td>
<td>3.5</td>
<td>4</td>
<td>4.5</td>
</tr>
<tr>
<td>1,201+</td>
<td>&gt; 35</td>
<td>1.5</td>
<td>2</td>
<td>2.5</td>
<td>3</td>
<td>3.5</td>
<td>3.5</td>
<td>4</td>
<td>4.5</td>
<td>5</td>
</tr>
</tbody>
</table>

*Table 4: Minimum duration of an amfori BSCI 2.0 follow-up audit*

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**Ready to learn more?**
Here are some other resources that will help you to dive deeper:

- [Part III, Chapter 2: Content of the amfori BSCI audit report](#)
CHAPTER 11: HOW AMFORI BSCI PARTICIPANTS CAN PREPARE FOR THE AMFORI BSCI AUDIT

Before an audit takes place, amfori BSCI participants should do the following:

- **Gather** the information needed to define the type of monitoring approach
- **Request** that the producer signs the amfori BSCI Code of Conduct and relevant Terms of Implementation
- **Agree** on who will pay for the amfori BSCI audit
- **Allocate** budget for specific capacity-building activities both for their own business and for their business partners
- **Allocate** budget and responsibilities for the immediate reaction to zero tolerance alerts

**Access to up-to-date information:** amfori BSCI participants shall ensure that their business partners, particularly those that are going to be monitored (e.g. producers), have regular access to up-to-date information on the audit process.

There are several ways to do this successfully:

- Assess who is the right intermediary and provide him or her with the relevant information regularly. amfori BSCI participants will need to develop simplified fliers or tools for people in charge of sourcing, so they have quick access to the key messages to convey to new or existing producers in the supply chain.
- Provide producers access to the different amfori BSCI tools available to them, including:
  - **amfori BSCI platform:** Provides producers access to audit reports and remediation plans
  - **amfori Academy:** Provides producers access to relevant courses free of charge

**Assess leverage:** amfori BSCI participants may anticipate the leverage they have with their producers by accessing information in the amfori BSCI platform on the number of other amfori BSCI participants linked to the same producers.

**Voluntary disclosure:** amfori BSCI participants can opt for voluntary disclosure in the amfori BSCI platform, enabling amfori BSCI participants linked to the same producer to see each other’s names. This feature facilitates trust and transparent dialogue between peers.

Ready to learn more?
Here are some other resources that will help you to dive deeper:

- [Part II, Chapter 2: Deciding on the type of monitoring](#)
- [Annex 14: How to integrate gender equality in the due diligence strategy](#)
CHAPTER 12: HOW AUDITING COMPANY SCHEME MANAGERS CAN PREPARE FOR THE AMFORI BSCI AUDIT

In most cases, a scheme manager from an approved auditing company is responsible for managing amfori BSCI audit requests and scheduling through the amfori BSCI platform.

Prior to scheduling an audit, the scheme manager needs to verify that the audit request is in line with the guidelines of the amfori BSCI System Manual and accurate in terms of:

- **Environment**: If the environment selected is incorrect, scheme managers are expected to advise the RSP holder accordingly (e.g. a SPA has been required for a producer without small producer self-declaration);
- **Audit validity**: If the audit request is not consistent with the amfori BSCI audit cycle, scheme managers are expected to advise the RSP holder accordingly (e.g. the RSP holder requests a follow up audit in a producer that has exceeded the audit cycle and therefore needs a full audit).

The scheme manager may also be responsible for the selection of appropriate auditors (whether a single auditor or a team of auditors). The sector and the region will guide the scheme manager to select the best auditors who:

- Master at least one of the local languages and the languages that a great portion of migrant workers may use (if applicable)
- Understand the sector, applicable legislation and specific social risks
- Are sensitive to potential vulnerabilities (e.g. unprotected minorities) and know how to navigate them.

When building effective auditing teams, the scheme manager will be sensitive to gender balance in the team that fits for the structure of the auditee.

**Financial implications**: Scheme managers will consider that allocated time and manpower to conduct an audit will have financial implications on the party paying for it. The scheme manager will communicate to the RSP holder any reasoning that could justify increasing number of auditors, extension of travelling time or additional off-site interviews.
Using the amfori BSCI platform: Scheme managers are often responsible for uploading information on the amfori BSCI platform. The amfori BSCI Auditing Framework Contract and amfori IT Platform Terms of Use, define how auditing companies manage information:

- Use only the amfori BSCI platform to communicate the results of their audits
- Ensure that data submitted through the amfori BSCI platform are accurate and current as of the date of submission and to the best of their knowledge
- Use information accessed in the amfori BSCI platform only to audit factories and farms in the supply chain of amfori BSCI Participants
- Treat all information in the amfori BSCI platform as business confidential and do not disclose it outside the amfori BSCI platform

Notes:

Ready to learn more?
Here are some other resources that will help you to dive deeper:

- Part II, Chapter 2: Deciding on the type of monitoring
- Part II, Chapter 6: The amfori BSCI audit cycle
- Annex 14: How to integrate gender equality in the due diligence strategy
CHAPTER 13: HOW INDIVIDUAL AUDITORS CAN PREPARE FOR THE AMFORI BSCI AUDIT

amfori BSCI auditors should take any steps needed to understand the auditee’s situation. At a minimum, an auditor should understand the following aspects:

- **Geography**: An auditor should take into consideration the geography of the producer’s area. Geography is relevant to organising logistics as well as to understanding the workers’ reality. For example, the auditor should verify the way workers commute to work, the distance to schools, and the distance to hospitals and/or other regular administrative offices (e.g. banks).
- **Peculiarities**: An auditor should gain an understanding of possible gender issues, the social hierarchy, migration issues, the use of homeworkers or youth, and relevant local authorities. These peculiarities should never catch the auditor by surprise.
- **Legislation**: An auditor should review specific, relevant legislation. In some cases, local rules and regulations may embed particularities that will impact the way an auditor is going to employ his or her professional judgement.
- **Remuneration**: An auditor should pre-calculate fair remuneration as accurately as possible, based on the region and sector.
- **Sector**: An auditor should gain a good understanding of the sector of the auditee and its peculiarities. This includes, but it is not limited to:
  - Understanding the production structure
  - Verifying the existence of specific trade unions
  - Verifying the existence of specific collective bargaining agreements
  - Learning if there are differences in the way remuneration is granted
  - Verifying if there is specific legislation that applies (e.g. for agriculture or for cooperatives)

**Have all relevant documents upfront**: The auditor shall take the measures necessary to gather all relevant documents prior to conducting an amfori BSCI 2.0 audit. This includes, but is not limited to:

- Access to the amfori BSCI audit report in the amfori BSCI platform or offline
- A copy of the signed version of the amfori BSCI Code of Conduct with the Terms of Implementation to verify the auditee’s involvement in the amfori BSCI monitoring process
- A copy of the remediation plan template (or the link to be shared with the auditee if needed)
- When relevant:
  - A copy of the small producer self-declaration (see Annex 12 How to assess a small producer)
  - A copy of the remediation plan provided by the auditee in the amfori BSCI platform (see Template 9: Remediation Plan).

**Ready to learn more?**
Here are some other resources that will help you to dive deeper:

- Part III, Chapter 2: Content of the amfori BSCI audit report
- Annex 9: How to promote fair remuneration
- Annex 14: How to integrate gender equality in the due diligence strategy
CHAPTER 14: IMPLEMENTING THE AMFORI BSCI AUDIT

All amfori BSCI audits are to be implemented following a standard of quality, due diligence, and practical wisdom.

Practical Wisdom and Professional Judgement: amfori BSCI auditors are expected to incorporate the use of two key concepts into all audits: practical wisdom and professional judgement.

- **Use practical wisdom:** Within the amfori BSCI 2.0 methodology, auditors are requested to use practical wisdom, i.e. to make informed and rationale judgments without a black and white decision procedure. amfori BSCI audit questionnaires are there to guide auditors in the assessment. However, findings need to be formulated by considering the evidence collected throughout the audit and across PAs. To that aim, amfori BSCI auditors shall interpret rules and principles as well as unspoken or informal signals in light of the specificities of the auditee. Practical wisdom implies that auditors are able to:
  
  o **Contextualise:** Auditors should be able to put the reality they are assessing into context. E.g. what social or cultural rules impact on worker-management communication? How do OHS rules apply to farming operations?

  o **Empathise:** Auditors should be able to take the perspective of other and understand how the situation is perceived from their side e.g. why women worker may prefer talking to a female auditor?

  o **Balance:** Auditors should be able to be receptive to conflicting interests without compromising their neutrality e.g. what if workers prefer being paid gross salary without Social Security contributions being deducted?

- **Use professional judgement:** Auditors are expected to use their professional judgement in connecting facts and information with the different values and principles of the amfori BSCI Code of Conduct. The auditor will analyse the interconnection between certain business practices and the PAs (e.g. Limiting access to grievance mechanism as a business practice may most likely have negative repercussions in PAs such as special protection for young workers; Occupational Health and Safety; No discrimination; No precarious employment and Unethical business behaviour). amfori expects auditors to use their professional judgement to make these connections. Professional judgement also helps auditors to decide whether the information gathered qualifies as satisfactory evidence or just information to keep in mind but not necessary an evidence.

The six key steps in the amfori BSCI audit

STEP 1: Arrive and introduce the team. The auditor, or group of auditors, will introduce themselves (lead auditor will introduce his/her team), show their credentials, and briefly explain the reason for their visit. When relevant, the auditor will need to inform the auditee of the consequences of denying access.

STEP 2: Conduct an opening meeting. The opening meeting will occur in the place defined by the auditee. It can be in a meeting room or outdoors when the audit is conducted on farms. This meeting sets the scene and helps create a collaborative and open dialogue-based approach. The auditor will take this opportunity to:

- Explain the sequence and purpose of the amfori BSCI audit
Introduce him or herself, the team of auditors if applicable, and the most relevant competence and accreditation

Explain the auditing company’s anti-bribery policy and its consequences (auditee’s signature on this document is required)

Gather information on the people present at the opening meeting (e.g. managers and their functions, workers’ representative, and legal counsel)

Explain and adjust (if necessary) the audit planning (for example: definition of farms to be audited as part of the sample, if they are part of the audit scope)

Request the bulk of documents that will be initially verified (e.g. contracts, payrolls etc)

STEP 3: Collect evidence. The auditor collects evidence on the auditee’s social performance through documentation, site observation and interviews. These three types of evidence collected will be reported accordingly in the audit report under the following inscriptions:

- **DO**: DO means document verification;
- **SO**: SO means site observation, which includes visiting and analysing the production facilities, units and farms if applicable;
- **MI**: MI means management interview and includes information gathered from interviews with all relevant managers;
- **WI**: WI means workers’ interview and includes information gathered from all workers (seasonal or permanent) that have been interviewed; and
- **WRI**: WRI means workers’ representative interview and includes information gathered from workers’ representatives.

STEP 4: Complete the relevant social performance questionnaire. Based on his/her professional judgement, the auditor will complete the relevant social performance questionnaire for the main auditee and if applicable the questionnaires for each sampled farm. The questions help the auditor to cross-check if he or she has reached ‘satisfactory evidence’ with regard to the auditee’s social performance. Key terms to understand include:

- **Satisfactory evidence**: This refers to a comfortable level of facts and/or information that allows the auditor to reach a conclusion

- **Sufficient evidence**: This is the minimum evidence required to prove a fact (e.g. certificate of potable water).

The amfori BSCI audit questionnaire formulates the questions asking the auditor for satisfactory evidence. This is because we want to encourage auditors to have a wider level of comfort (than just sufficient evidence) on how certain business practices ultimately contribute to workers’ rights protection.

For example, instead of limiting to sufficient evidence (the producer has shown a valid certificate of potable water) amfori auditors will aim at seeking for satisfactory evidence (the producer may have a certificate or other proofs that water is suitable for human consumption; potable water is always available to workers; drinking recipients available, clean and free of contamination vectors).

Certainly, this level of comfort cannot be achieved if auditors answer the questions automatically. At the contrary amfori BSCI audit questionnaire requires auditors a rigorous analysis of the situation prior to answering the questions.

STEP 5: Generate the finding report: The findings report describes auditee’s good practice as well as areas for improvement to progress in the implementation of the amfori BSCI Code of Conduct.

When the audit has included sampled farms as part of the scope, the findings report consolidates the findings and good practices at both the main auditee and the sampled farms.
When it comes to writing the findings, auditors should respect the following approach and explain:

- **The way his or her judgement was built**: Description of the reasoning followed and how workers’ protection was taken into consideration.

- **The satisfactory evidence and relevant findings**: Description of the body of facts and information and consequent findings.

- **Considerations and consequent observations**: Description of those observations that may not qualify as findings but are relevant as part of the body of information.

**STEP 6: Conduct a closing meeting.** The closing meeting will occur at the end of the audit in the place defined by the auditee for this purpose. It can be in a meeting room or outdoors. This meeting is vital to maintain the collaborative environment created through the course of the audit and obtain any needed clarification. The auditor will take this opportunity to:

  - **Comment** on the sequence identified through the course of amfori BSCI audit. He or she will thank the producer for being collaborative, providing access to documents, and allowing pictures to be taken. He or she may use the opportunity to inform the auditee about some of the issues discovered during the audit.

  - **Brief** the auditee on how professional judgement is based upon a combination of facts and information. The auditor should explain that interviews with workers are just one of the many sources of information that contribute to the judgment in order to avoid pressure on workers.

  - **Brief** the auditee on the way the amfori BSCI rating is automatically calculated by an online, computerized system and is out of the auditor’s control.

  - **Explain** the good practices identified during the audit.

  - **Explain** findings and observations, with brief explanations on why the observations represent a potential risk for the auditee and its clients. The auditor should provide the big picture instead of just referring to what the amfori BSCI Code of conduct says.

  - **Remind** the auditee of the 60 working-days deadline for submitting the remediation plan through the amfori BSCI platform.

  - **Provide** a copy of the remediation plan template.

  - **Provide** feedback on next steps with regards to the remediation plan, submission of the audit report in the amfori BSCI platform, etc.

  - **Request** that the management and workers’ representative sign the finding report. Inform the auditee that a signature does not represent acceptance of the content, but just acknowledges that the audit has been conducted without irregularities.

  - **Remain** open to questions and clarifications.

**Ways the amfori BSCI audit can be compromised**

Implementation of an amfori BSCI audit can be compromised in the following ways:

- **Aborted**: The audit is organized and scheduled through the amfori BSCI platform, but it does not occur. In this case, the audit report only includes general information, but no evaluation of
the PAs. The auditor submits the audit report and indicates that the audit was ‘Aborted’ (under ‘Audit Interferences’), and he/she provides details to justify that choice. The audit will not receive a rating, and it will be displayed as ‘Aborted’ in the amfori BSCI platform.

- **Access denied:** The auditee does not allow the auditor to access the site. In this case, the auditor selects ‘Access Denied’ (under ‘Audit Interferences’), and he/she provides details to justify that choice. This causes the amfori BSCI platform to automatically assign the audit an ‘E’ rating.

- **Partially conducted:** The audit is conducted, but interrupted, which prevents the auditor from finishing the evaluation. In this case, the auditor selects ‘Partially Conducted’ (under ‘Audit Interferences’), and he/she provides details to justify that choice. The auditor answers NO to all PAs that were not evaluated, and the amfori BSCI platform automatically calculates the corresponding overall rating for the audit.

### Ready to learn more?

Here are some other resources that will help you to dive deeper:

- [Part III, Chapter 2: How to draft and read the findings report](#)
CHAPTER 15: THE REMEDIATION PLAN

When problems are identified by an assessment, audit, workshop, or pilot project, a producer can develop a remediation plan that suggests feasible solutions and steps to correcting identified problems.

A producer can create a remediation plan in the amfori BSCI platform at any time it becomes aware of the need for improvements in its business.

In addition to an audit, the producer can learn of improvements needed through:

- **An assessment**: This does not need to be a formal amfori BSCI audit. It can be issued by a different system.
- **A workshop that one of its employees has attended**: This does not have to be through the amfori BSCI platform. It may have been offered by other relevant means.
- **A pilot project the producer is involved in**: The project does not have to take place under amfori BSCI. It may be offered by a different entity.

To draft a remediation plan, a producer can use:

- The remediation plan available on the amfori BSCI platform under the producer profile
- The remediation plan template provided in the amfori BSCI System Manual
- Any other appropriate template preferred by the producer

**Seven steps to creating a remediation plan**

When drafting a remediation plan, the producer should follow these seven steps:

- **STEP 1 – Analysis**: Review the audit report or the results of the assessment that has triggered the need for remediation
- **STEP 2 – Root cause**: Identify the origin of the conduct(s) that has been causing the breach
- **STEP 3 – Solutions**: Identify feasible solutions (distinguish between short-term and long-term solutions)
- **STEP 4 – Responsibility**: Identify a person(s) responsible for the implementation process
- **STEP 5 – Budget**: Allocate a realistic budget
- **STEP 6 – Strategy**: Define and adhere to the implementation steps
- **STEP 7 – Monitor**: Establish a strategy to monitor improvements and adjust approach if necessary

**Response to a findings report**: After an amfori BSCI audit, producers should develop a remediation plan in response to the findings report issued by the auditor and share it with linked participants in the amfori BSCI platform.

- **Timeline**: The auditee is granted 60 working days to draft and submit the final remediation plan in the amfori BSCI platform. If the auditee has faced difficulties in submitting the document in the amfori BSCI platform, he or she should try to share the remediation plan by other means to
the RSP holder and, at the latest, to the auditor that is going to conduct the follow-up audit as part of the preparation process before it takes place.

- **Missing the timeline**: Not submitting the remediation plan does not prevent nor delay the amfori BSCI follow up that verifies the degree of the improvements implemented. In absence of a remediation plan issued by the producer, the amfori BSCI follow-up audit will be scheduled within the timeframe defined in the findings report, and the auditor will use the findings report as point of reference.

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CHAPTER 16: FOLLOW UP AND CONTINUOUS IMPROVEMENT

Continuous improvement is a core value of the amfori BSCI system. amfori BSCI participants expect their producers to continuously show improvements in the way their businesses respect human and labour rights at their premises and throughout their supply chains.

amfori BSCI participants are encouraged to support their producers to:

- RemEDIATE findings in the short and long term
- Make necessary long-lasting changes
- Integrate the amfori BSCI Code of Conduct into their business culture

Balancing autonomy and responsibility: amfori BSCI relies on a balanced combination of autonomy and responsibility to guide the relationships between amfori BSCI participants and their producers. The goal is for participants to support producers’ progress and continuous improvement while allow in them to take ownership of their own business responsibilities.

Two key concepts are relevant here:

- **Autonomy:** It refers to a producer’s aptitude after an assessment to take their own decisions toward handling their improvement process. Producers are offered specific trainings and support to overcome any identified shortcomings, including zero tolerance issues. In addition, producers are encouraged to proactively utilize any other available learning resource in a self-motivated manner. Furthermore, producers with an overall rating “A” (Very Good) and “B” (Good) are excepted have the level of maturity that allows them to independently design and maintain their continuous improvement process without the need for an amfori follow-up audit.

- **Responsibility:** For producers with an audit rating equal to or below ‘C’ (Acceptable), an amfori BSCI follow-up audit should be conducted within 12 months of the previous amfori BSCI audit date. If this deadline is missed, an amfori BSCI full audit will need to be requested to maintain the producer within a valid audit cycle.

Circumstances where verification of progress (including amfori BSCI follow audit) may be pursued in an early stage:

amfori BSCI follow up audit usually occurs within 12-month from previous amfori BSCI audit. At the same time, there may be circumstance where amfori BSCI participants may see the need to scheduling a follow up audit in an early stage. This can take the form of an amfori BSCI follow up audit or a different agreed mean. Here some examples:

- **Auditee seeks proactively to get a follow up:** The auditee may have identified how to do the necessary improvements in a brief period of time and it is eager that those improvements are verified by a third party and have a positive impact in its rating.

- **amfori BSCI participant (RSP holder) is proactive:** Experience shows that attentive follow up may be required to encourage the short-, medium- and long-term changes needed to embed the amfori BSCI Code of Conduct in the business. Based on this experience, amfori BSCI participants may seek for early follow up, for example in the following scenarios:
  - **Zero tolerance labelled producer:** The ad-hoc remediation group may agree on the need to conduct an amfori BSCI follow-up audit in a very short period after initial
remediation has presumably taken place to validate progress and move forward towards medium-term improvements.

- **Lack of remediation plan submission:** There may be technical reasons why a producer does not submit a remediation plan in the amfori BSCI platform. However, respect for the timeline is an indicator of the auditee's willingness and interest to improve. Failing to respect the 60-day deadline to submit remediation plan may be an indicator of disregard or lack of interest to improve. Based on this experience, amfori BSCI participants may schedule an amfori BSCI follow up to reactivate producers' interest.

- **Escalation, emergency, or grievances cases:** All these cases represent scenarios where amfori BSCI participants, in collaboration and with the support of the amfori Secretariat, might decide to urgently conduct a third-party assessment (e.g. Special investigation) regardless of the amfori BSCI audit's standard process.

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**Ready to learn more?**

Here are some other resources that will help you to dive deeper:

- Annex 5: How to follow the Zero Tolerance protocol
- Template 9: Remediation Plan
- Part II, Chapter 6: The amfori BSCI audit cycle

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Notes: