



RBA Auditor Guidebook[©]

Organizations working with and in the Responsible Business Alliance (RBA) www.responsiblebusiness.org are working to improve sustainability and social responsibility within the global supply chain.

These companies recognize a mutual responsibility to ensure working conditions are safe, workers are treated with respect and dignity, and that manufacturing practices are environmentally responsible.

The Validated Audit Program (VAP) is a collaborative approach to auditing to reduce the burden on supply chain companies from multiple requests for social audits.

The Auditor Guidebook details the standards, conduct, and qualification requirements for Audit Firms and Auditors are expected to maintain, in order to meet the standards, set for our VAP suite of programs.

The VAP meets the need for a high quality, consistent and cost-effective standard industry assessment for labor, ethics, health, safety and environmental practices based on the RBA code of conduct, laws, and regulations.

For more information about the Validated Audit Program (VAP), please contact:

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- RBA Website: www.responsiblebusiness.org



Table of Contents

I.	Introduction	4
A.	Confidentiality	4
1.	Between RBA and Auditors.....	4
2.	Between Auditors and Auditees	5
B.	CMAs, AMAs, and Training.....	5
II.	Audit Firm Expectations	5
A.	Audit Firm Approval	6
B.	Capacity Requirements.....	6
C.	Roles and Responsibilities	7
III.	Auditor Expectations.....	7
A.	Auditor Roles and Responsibilities	7
B.	Audit Team Composition.....	8
C.	Assigning an Audit	8
D.	Audit Costs	9
IV.	Auditor Approval.....	9
A.	Competencies.....	9
1.	Overall competencies	9
2.	Approval for More than One Geography	10
B.	Initial Applicants.....	10
1.	Experience and Education	10
2.	RBA Training and Qualification Exam	12
3.	Basic Auditor Certification	12
C.	Renewal Applicants	12
1.	RBA Audit Experience.....	13
2.	RBA Training and Qualification Exam	13
3.	Continuing Professional Development	13
D.	Re-Application by Lapsed or Expired Auditors	13
E.	Re-classification of Auditors	14
F.	Contract Auditors.....	14
G.	Forced Labor (SVAP on Forced Labor) Auditors.....	14
V.	Application Process	14
A.	Application Materials.....	14



Responsible Business Alliance

Advancing Sustainability Globally

B.	Application Costs	15
VI.	Approval Suspension or Termination	15
A.	Method of Review	15
B.	Individual Auditor	15
C.	Audit Firm	17



I. Introduction

The RBA audit program provides highly professional audits conducted by third-party auditors and managed by the RBA. In order to ensure an excellent level of quality, RBA approves all participating audit firms and auditors.

RBA approves three types of auditors at three different levels, which are associated with the requirements of the RBA Code of Conduct and associated audit program. The short-hand is used throughout this document.

Disciplines:

- Labor and Ethics (LE)
- Environment, Health and Safety (EHS)
- Forced Labor (SVAP)

Type of Auditor:

- Lead Auditor
- Auditor
- Provisional Auditor

Types of Audits

- Validated Assessment Process Audit (VAP)
- Customer Managed Audit (CMA)
- Auditee Managed Audit (AMA)
- Supplemental VAP on forced labor (SVAP)

The term “Auditor” throughout this document generally refers to RBA VAP, CMA, AMA and SVAP Auditors. Internal Auditors of RBA member companies shall also comply with the qualification criteria listed in this guidebook if they wish to seek registration as RBA-approved Auditors with RBA.

A. Confidentiality

1. Between RBA and Auditors

The RBA consider all information, correspondence, and documentation submitted by the Auditor in support of the Auditor’s certification activities strictly private and confidential.

The RBA reserve the right to share the names of the approved auditing firms and the approved Auditors (Lead Auditor, Auditor and Provisional), in accordance with legal requirements. These names may be published so that member companies know which Auditors have been approved to conduct RBA audits.

The RBA reserve the right to communicate to RBA Member Companies regarding Auditors and/or



auditing companies who have had their approval terminated. In addition, the RBA reserve the right to provide information to RBA Member Companies, the RBA and the RBA Board of Directors, regarding the performance of Auditors and audit firms.

2. Between Auditors and Auditees

Auditors are expected to maintain strict confidentiality in accordance with the agreements signed with the Audit Firms. This includes but is not limited to:

- Not disclosing information about auditees to parties outside of relative agreements
- Adhering to auditee policies regarding IP, photographs, and removing sensitive information from site
- Ensuring reports are void of sensitive or proprietary information

Breaches of confidentiality may result in suspension or termination of an auditor or audit firm (refer to section on Suspension and Termination for more information).

Firms may be asked to sign additional Non-Disclosure Agreements with individual auditees and may do so at their own discretion.

B. CMAs, AMAs, and Training

Only RBA-approved audit firms and auditors may conduct CMAs, AMAs, or training / consulting services that are based on the RBA Code of Conduct. Details about the latter are outlined in the Audit firm Non-Technical Services Agreement (NTSA).

Audit Firms are responsible for assigning their RBA-approved Auditors for upcoming audits. RBA members are responsible to ensure that only RBA-approved Auditors are appointed for CMA and AMA audits. Currently, there is no CMA or AMA equivalent for the SVAP on Forced Labor, and these can only be conducted through the RBA.

For CMA and AMA audits, the RBA and its members have the responsibility to ensure that the Auditors appointed are RBA-approved Auditors and qualified with VAP registration details.

Audit firms conducting AMA's or CMA's without using the current or qualified VAP or SVAP registration for the auditors involved with that audit, may be suspended or removed from the RBA Audit firm roster.

II. Audit Firm Expectations

RBA conducts approvals on both a firm and individual auditor basis. Audit firm approval is reviewed on an annual basis. New audit firms are subject to a one-year probationary period.

RBA controls the number of firms to ensure that audit volume is sufficient for all firms to meet capacity requirements. RBA occasionally solicits new firm participation.



A. Audit Firm Approval

To be considered an approved RBA approved audit firm and listed on the RBA website, an audit firm must complete an approval application and demonstrate (through documentation) the following:

- Agree to the contract provided in the audit scheduling process
- Have the required indemnity, public, and private insurances
- Firm accreditation by another accreditation body (ISO accreditation from various accreditation councils; government accreditation; APSCA; other as reviewed by RBA)
- Internal policies and processes:
 - Pledge to confidentiality
 - Requiring and enforcing ethical behavior with auditors
 - Quality control
 - Handling customer complaints

In addition, firms will be asked to provide information regarding:

- Providing a dedicated account manager for RBA
- Information on how auditors are screened / hired
- Working with smaller programs

Firms also required to annually sign the RBA Agreement for Exchange of Confidential Information (AECI) and Non-Technical Services Agreement (NTSA).

B. Capacity Requirements

Audit firms are expected to maintain a roster of auditors in good standing and in various geographies. Audit firms must also conduct a minimum number of audits per year to maintain approval. The capacity requirements are:

- Year 1
 - Number of auditors: 10
 - Number of geographies: 5, inclusive of China
 - Number of RBA audits: 50
- Year 2+:
 - Number of auditors: minimum of 15
 - Number of geographies: China plus 5
 - Number of RBA audits: 75

Capacity in a given geography is dependent on having a full audit team available for that geography.



More details are available in the section on Audit Team.

Note that Taiwan is considered an independent geography.

C. Roles and Responsibilities

Audit firms are expected to adhere to the agreements signed with the RBA as well as to implement policies and practices as portrayed to the RBA. In addition, audit firms are required to:

- Oversee the implementation of RBA policies, procedures, and requirements among individual auditors within the firm
- Understand the RBA, Code of Conduct, and program requirements
- Monitor auditor approval and training statuses
- Immediately notify the RBA when auditors leave or resign from the firm
- Conduct internal training to auditors on basic auditing and RBA Code of Conduct requirements and skills as appropriate
- Manage internal audit and auditor quality
- Track audit and report progress
- Notify the RBA of late reports *before* they are late
- Notify the RBA of issues or concerns arising from the audit or code interpretation
- Facilitate (through a dedicated account manager) communication with individual auditors

III. Auditor Expectations

A. Auditor Roles and Responsibilities

The audit must be conducted in accordance with the expectations outlined in the relevant RBA Operations Manual.

Auditor responsibilities include:

- Adhering to all RBA policies, procedures, and requirements
- Executing the audit:
 - Audit preparation
 - Conducting the audit
 - Finalizing the report through the Quality Control process
 - Providing the proper documentation



- Conducting the audit in accordance with the contents of the relevant RBA Operations Manual and following RBA Audit Protocols
- Understanding applicable national, regional and local regulatory requirements
- Applying RBA Standards and Code interpretations
- Participating in the opening, closing and other necessary meetings
- Preparing findings, including complete descriptions of supporting evidence, for all assigned audit criteria questions, as required by the RBA Audit Protocol
- Acting in an honest and ethical manner
- Escalating all “Priority” Non-Conformances as required by the RBA
- Gathering field notes and copies of evidence (documents, photos) upon completion of the Audit report, and providing to the Audit Program Manager (APM) as needed

B. Audit Team Composition

Auditors participating in RBA audits must be RBA Approved and in good standing.

The RBA audit team must always consist of at least one Lead Auditor for both EHS and LE. For example, there may be a Lead Auditor who is approved in both EHS and LE accompanied by a team auditor, OR there must be a Lead Auditor approved for LE AND a Lead Auditor approved for EHS.

Exception: only one Lead Auditor is required for a closure audit where review is on either EHS or LE issues.

At least 51 percent of the audit team must be a Lead Auditor or Auditor. Provisional Auditors may make up less than 50 percent of the audit team (therefore, if there are two Auditors, neither may be Provisional; if there are three Auditors, one may be Provisional; if there are four Auditors, one may be Provisional; if there are five auditors, two may be Provisional).

Non-approved Auditors may attend and observe the audit. Non-approved Auditors attending audits are required to follow the same RBA Auditor standards regarding professionalism and ethical behavior and must follow the audit process.

C. Assigning an Audit

RBA audits are open to all RBA-approved audit companies. Audits are assigned based on availability of the Auditors, language, location, quality of previous audits, and cost. Preference is given to local Auditors (as opposed to Auditors who must “fly in” to do audits).

RBA has the sole discretion to determine the scope of the audit and number of man-days required. RBA also has the sole discretion to assign the audits.



D. Audit Costs

Audit firms are responsible for setting man-day rates based on geography annually. These rates must be within 10% variance of the firm average, provided by the RBA. Audit firms may also charge for *reasonable* travel and other associated costs. RBA does not pay for travel days, but that cost may be integrated into a firm's man-day rates. RBA has the discretion to request a breakdown of costs, receipts, or other information to support quotes and invoices.

For auditors that are "flown in" from another location, audit firms are expected to bare the costs if they are above normal in-country travel. An exception is available when RBA specifically requests or requires a particular auditor to conduct the audit, regardless of location.

IV. Auditor Approval

All Auditors must exhibit the proper professionalism, and competencies to conduct RBA audits. While all Auditors must display certain competencies, Lead Auditors must hold additional competencies to ensure they can properly lead audits. Additionally, there are differences between competencies needed for EHS, LE, and SVAP Auditors. Auditors can be approved for all disciplines, but must meet the requirements for each designation.

Approval is valid for two years from issuance, unless otherwise noted by the RBA.

No other certifications, training or qualifications can exempt an auditor from these requirements.

Only auditors associated with an approved firm or an RBA member may apply.

A. Competencies

1. Overall competencies

Auditors are expected to have the following basic competencies:

- Knowledge of general auditing principles that qualify the Auditor to conduct audits in an accurate and systematic manner
- Ability to understand reference documents that enable the Auditor to apply audit criteria
- Knowledge and/or experience that empowers the Auditor to comprehend an organization's operational and industry context
- Knowledge of applicable laws, regulations and other requirements relevant to the auditee's situation
- Ability to communicate clearly, orally and in writing, with personnel at all levels of an organization, including workers, the APM and RBA staff
- Ability to determine the conformance of a system designed to meet the RBA requirements



- Ability to generate accurate, appropriate and responsible Audit findings and conclusions
- Experience upholding the principles of proper ethical conduct, fair presentation, and due professional care

In addition, auditors are expected to have specific competencies for each discipline:

- Knowledge of internationally accepted norms, laws and regulations relating to their discipline
- Knowledge of relevant industry codes of practice, legal requirements, guidelines and standards related to their discipline
- Knowledge of relevant international, national and local judicial systems and legislative frameworks
- Knowledge of relevant social responsibility and labor culture, trade unions, NGOs (Non-Governmental Organizations) and other interested parties within the country or area of operation

2. Approval for More than One Geography

In order for an auditor to be approved to conduct audits in a country outside of that in which they reside, the auditor must demonstrate the following in the application for each country for which they are seeking approval:

- Fluency in the local language
- Demonstrated understanding of the local laws (to be verified by the audit firm)
- Legally eligible to work in that country (e.g. via work permit or visa)

B. Initial Applicants

Initial applicants must meet the requirements for experience, auditor certification, and RBA training for each level. The requirements are related to the discipline for which the auditor is applying. Evidence such as certificates, CVs, audit logs, audit reports, etc. must be submitted with the application.

All applicants may use relevant types of audits to support their applications, i.e., ISO 14001 and OHSAS 18001, RBA VAP/CMA /AMA; SA8000. For renewal of qualifications, only RBA VAP, SVAP, CMA and AMA audits are acceptable.

1. Experience and Education

a) Lead Auditor

Auditor can apply based on one of the following two pathways:

- Pathway 1: Work Experience Only
 - At least 5 years of work experience as an auditor or auditing work, managing auditors, or other involvement in an auditing process
 - At least 2 years of work experience conducting audits in the relevant discipline



- Participation in at least 15 audits in the relevant discipline over the previous 24 months
- Pathway 2: Combination of Work Experience and Education
 - A combination of 6 years of experience and relevant education (one must be true):
 - 4-year university/college degree plus two years auditing experience
 - 3-year university/college degree plus three years auditing experience
 - 2-year university/college degree plus four years auditing experience
 - At least 2 years of work experience conducting audits in the relevant discipline
 - Participation in at least 15 audits in the relevant discipline over the previous 24 months

Note that a valid RBA IRCA Lead Auditor Certification may substitute for 15 audits in the relevant discipline over the previous 24 months.

CV / supporting documents must clearly demonstrate that education was in a relevant field.

b) Auditor

Auditor can apply based on one of the following two pathways:

- Pathway 1: Work Experience Only
 - At least 3 years of work experience as an auditor or auditing work, managing auditors, or other involvement in an auditing process
 - At least 2 years of work experience conducting audits in the relevant discipline
 - Participation in at least 10 audits in the relevant discipline over the previous 24 months
- Pathway 2: Combination of Work Experience and Education
 - A combination of 4 years of experience and relevant education (one must be true):
 - 3-year university/college degree plus one year of auditing experience
 - 2-year university/college degree plus two years of auditing experience
 - At least 1 year of work experience conducting audits in the relevant discipline
 - Participation in at least 10 audits in the relevant discipline over the previous 24 months

Note that a valid RBA IRCA Lead Auditor Certification may substitute for 10 audits in the relevant discipline over the previous 24 months.

CV / supporting documents must clearly demonstrate that education was in a relevant field.

c) Provisional Auditor

Auditor can apply if they meet the following criteria:

- At least 3 years of work experience as an auditor or auditing work, managing auditors, or other involvement in an auditing process
- At least one of those years must be spent conducting audits in the relevant discipline



- Either (i) Participation in at least 5 audits in that discipline in the previous 24 months or (ii) Observe three RBA VAP/CMA/AMA audits and be observed in two RBA VAP/CMA/AMA audits in the previous 24 months.

Note that a valid RBA IRCA Lead Auditor Certification may substitute for 5 audits in the relevant discipline over the previous 24 months.

2. RBA Training and Qualification Exam

All applicants must complete RBA training courses and pass the relevant training and qualification exam. All Auditors are required to re-validate their training every 36 months. The RBA updates its code of conduct, and other material on a three-year cycle. Training courses are divided into four main categories:

- RBA Audit Preparation Course: required for all initial auditors*
- The RBA Code of Conduct (CoC) Course: required for all initial auditors*
- Investigatory Skills Training: required for all auditors
- RBA SVAP Course: required for SVAP auditors

An in-house course conducted by an RBA approved Audit Firm and pre-approved by the RBA may substitute for this requirement.

In addition to the course, auditors must pass the corresponding qualification exam for each discipline by scoring a minimum of 80 points in each exam.

Auditors that fail the exam must re-take the full course before they can sit for the exam again.

3. Basic Auditor Certification

In addition to the required RBA training, auditors must demonstrate during the application process that they have completed internal audit firm training process for (team/lead auditor), and other relevant external training and certifications, by providing supporting documentation such as current CVs, audit logs, shadow audit logs, auditor training and certification / accreditation certificates.

Auditors must demonstrate one of the following:

- Existing management system training and accreditations, such as: ISO 19011, ISO 9001, ISO 14001, SA 8000, OHSAS 18001, or equivalent
- Current member of Association of Professional Social Compliance Auditors (APSCA), or can demonstrate conformance with APSCA membership requirements (www.theapsca.org)
- Current member of International Register of Certificated Auditors (IRCA), or can demonstrate conformance with IRCA membership requirements (www.quality.org)

C. Renewal Applicants

Approved auditors who apply for renewal must meet each of the following criteria. Auditors who cannot meet the criteria must apply as renewal auditors.



1. RBA Audit Experience

Auditors must complete 3 RBA audits per discipline within the previous 24 months to be renewed. These include: VAP, SVAP, CMA and AMAs only. For SVAP auditor renewal, only SVAP audits are accepted.

2. RBA Training and Qualification Exam

All auditors must take a renewal auditor training course as well as pass the corresponding qualification exam within 36 months. Auditors who have never undergone an RBA training or exam must do so by December 31, 2020.

3. Continuing Professional Development

Auditors must also complete 24 hours of Continuing Professional Development (CPD) every 24 months.

The following activities may count as CPD hours:

- Training / webinar on the revision and/or up-date of RBA Code of Conduct, audit tools (mandatory)
- Attendance at the RBA Auditor summit (technical content only)
- RBA-related training courses organized by RBA Learning Academy
- Attendance at the RBA annual conference
- Local legal and other regulatory requirement training courses, workshops and conferences
- Other EHS, LE, Forced Labor-related training courses, workshops and conferences
- Internal Auditor calibration workshop (RBA-related only)

The RBA has the sole discretion to decide on the acceptance of the CPD hours submitted.

D. Re-Application by Lapsed or Expired Auditors

Auditors who have had their approval lapse or expire may be able to reapply for approval, depending on the circumstances attributed to the termination.

Any re-approval includes going through the approval process and meeting the qualifications, including attendance at the RBA Code Training Course and passing the RBA Qualification Test.

- Auditors who have had approvals lapse due to confirmed ethical breaches will not be re-approved.
- Auditors who have had approvals lapse due to suspected, but not confirmed, Ethical Breach(s) may re-apply after 12 months. Approval, at that time, is at the sole discretion of the RBA.
- Auditors who have had approvals lapse due to three or more egregious errors may re-apply after 12 months. Approval, at that time, is at the sole discretion of the RBA.
- Auditors who have had approvals lapse due to three or more complaints from the auditee may



re-apply after 12 months. Approval, at that time, is at the sole discretion of the RBA.

- Auditors who have had approvals expire due to not completing the required actions (RBA audit experience and 24 CPD hours) in the required time but left in good standing with the RBA may reapply at any time.

E. Re-classification of Auditors

The Auditor can apply for reclassification of approval status (move from "Provisional" to "Auditor," or "Auditor" to "Lead Auditor") at any time. If/when an Auditor or auditing company or RBA Member Company wants to reclassify the Auditor, they must complete the required application and pay the associated processing fee. If the auditor is in good standing, and if they meet the requirements of the newly requested classification, they will be approved in their new classification.

Their approval, however, is good for only two years from their last pre-approved RBA Code- related training course or RBA Qualification Test. [NOTE: the approval is NOT valid from the time of reclassification but is based on the training date/RBA Qualification Test date.]

F. Contract Auditors

Contract auditors may be used provided they are subject to the Audit Firm's policies and procedures and agreements with the RBA. Contract auditor performance contributes to individual firm approval, suspension, or termination.

G. Forced Labor (SVAP on Forced Labor) Auditors

SVAP auditors have additional requirements:

- Attend an RBA SVAP Auditor Training Course
- Be an approved LE Lead / Auditor / Provisional Auditor respectively
- Conduct 5 supply chain forced labor audits, preferably at the labor agency / recruitment agency level in the past 24 months

V. Application Process

A. Application Materials

Applicants must provide through the Audit Firm Account manager the following:

- Application form completed with relevant information and signed by the applicant and the applicant's supervisor



- Supporting materials including CV, audit log, audit reports (for non-VAP / SVAP audits)
- Training and test certificates

B. Application Costs

All associated costs, including costs for training and processing of application, are borne by the audit firms or auditors or RBA Member Company for internal auditors. Fees are non-refundable except in extreme circumstances approved by RBA.

- Refer to the RBA website for cost details on RBA Code Training
- Exam: \$100 per discipline
- Application:
 - Lead Auditor: \$100
 - Auditor: \$75
 - Provisional Auditor: \$50

The fee for the review of audit firm's internal RBA CoC course is USD \$2500 per course and it is non-refundable.

VI. Approval Suspension or Termination

A. Method of Review

RBA collects data on each auditor and audit firm throughout the year regarding quality, report turn-around-time, and professionalism. RBA solicits feedback from relevant stakeholders in addition to normal metrics.

RBA may, at any time, send an RBA employee or Appointed Agent to shadow an auditor. The information obtained in this shadow audit will be used for training purposes and to continuously improve the quality and credibility of the RBA Audit program.

Both the Auditor and the Audit Firm may have their approval to conduct RBA audits suspended or terminated.

B. Individual Auditor

The auditor may no longer be approved to conduct RBA audits, temporarily or permanently, for the following reasons:

Confirmed Ethical Breach – acceptance of bribery, accepting gifts, unethical or dishonest audit scores, etc.:



- Approved Auditor status removal is effective immediately upon confirmation of ethics violation
- This decision is at the sole discretion of the RBA with support from the Appointed Agent.
- Ethical breaches apply not only to ethical issues within the RBA program, but any ethical issues with any audit or auditee, or within any auditing scheme

Suspected, But Not Confirmed, Ethical Breach – Auditors that have a suspected, but not confirmed, ethical breach (acceptance of bribery, accepting gifts, unethical or dishonest audit scores, etc.) will be:

- Suspended from conducting audits during the investigation, unless otherwise permitted to do audits by the RBA, with support from the Appointed Agent.
- Suspended from conducting RBA audits for up to 12 months (to protect the RBA and RBA audit process) – Auditor must be re-approved as a new Auditor prior to conducting RBA audits
- Placed on probation for up to 24 months (probation means any other ethical breach, or suspected ethical breach, during this time may result in removal from the approved auditor list)

NOTES:

- The decision to consider any Auditor in "Suspected, But Not Confirmed, Ethical Breach" and the application of any or all of the above is at the sole discretion of the RBA, with support from the Appointed Agent.
- Ethical breaches apply not only to the RBA program, but any ethical issues with any audit or auditee, or within any auditing scheme

Egregious Errors – large errors in the audit process, including, but not limited to, not completing portions of an audit, late audit submittal without communication, extremely unprofessional quality, breach of confidentiality, etc.:

- First offense – warning to the Auditor
- Second offense – Auditor on probation for between 6-24 months (probation time applied at the discretion of the RBA, with support from the Appointed Agent, based on factors related to the offenses)
- Third offense – if the third offense occurs while on probation, Auditor is removed from approved Auditor list

As a result, the auditor is no longer approved to conduct RBA audits, but may request re-approval as a new auditor after 12 months.

Continual errors, late reporting, unprofessionalism, or other issues that are not addressed or corrected

The RBA reserves the right to suspend Auditors who continually make similar mistakes or otherwise do not implement corrections to the process as suggested by the Appointed Agent or the RBA.



Detrimental Actions

The RBA have the sole discretion to terminate any Auditor for any reason at any time for actions, comments, attitudes or any other actions or factors that may be detrimental to the RBA audit program. Protection of the RBA's reputation and confidence in the program by member companies, Auditors, auditees, external stakeholders and others is the top priority in determining termination of any Auditor's approval to work within the RBA system.

Expired

Auditors may become re-approved to conduct RBA audits, but must be approved through the same process as an initial application.

C. Audit Firm

The audit firm's ability and approval to conduct an RBA audit may be terminated or suspended for the following reasons:

Confirmed Ethical Breach(es) within the firm – acceptance of bribery, accepting gifts, unethical or dishonest audit scores, etc.:

- For each ethical breach, or suspected ethical breach, the Audit Firm must demonstrate to the RBA the measures taken to prevent future breaches, which may include increased or additional training, monitoring, oversight, or other such activities. This should be included in a Corrective Action Plan sent to the Appointed Agent or the RBA for review.
- If the audit firm does not demonstrate appropriate actions, their approval will be terminated.
- During the investigation and demonstration phases, the audit firm may be suspended from conducting RBA audits.

NOTES:

- These decisions are at the sole discretion of the RBA, with support from the Appointed Agent
- These breaches are not only restricted to RBA audits, they include any ethical issues with any audit type, or within any auditing scheme

Egregious Errors – systemic issues within the audit firm with egregious errors in the audit reports or audit process, or if the audit firm uses non-approved Auditors (or has too many Provisional Auditors) to conduct an RBA audit:

- The Audit Firm must demonstrate to the RBA, with support from the Appointed Agent, the measures taken to prevent future egregious errors, which may include increased or additional training, monitoring, oversight, or other such activities



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- If the Audit Firm does not demonstrate appropriate actions, their approval will be terminated
- During the demonstration phases, the Audit Firm may be suspended from conducting RBA audits

NOTE: These decisions are at the sole discretion of the RBA, with support from the Appointed Agent

Continual errors, late reporting, unprofessionalism, or other issues that are not addressed or corrected – systemic issues with continual errors in the audit report in process:

- The Audit Firm must demonstrate to the RBA, with support from the Appointed Agent, the measures taken to prevent future errors, which may include increased or additional training, monitoring, oversight, or other such activities
- If the Audit Firm does not demonstrate appropriate actions, their approval will be terminated
- During the demonstration phases, the audit firm may be suspended from conducting RBA audits

NOTE: These decisions and actions are at the sole discretion of the RBA, with support from the Appointed Agent.

Detrimental Actions

The RBA, with support from the Appointed Agent, has the sole discretion to terminate any Audit Firm for any reason at any time for actions, comments, attitudes or any other factor that may be detrimental to the RBA audit program. Protection of the RBA's reputation and confidence in the program by member companies, Auditors, auditees, external stakeholders and others is the top priority in determining termination of an Audit Firm's approval to work within the RBA system.

Audit firms that conduct AMA's or CMA's without using the current or qualified VAP or SVAP registration for the auditors involved with that audit, are included in this section.