

	SAAS TECHNICAL BULLETIN			#001 [Issue 1]
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001/1 “INSUFFICIENT EXAMINATION OF AUDIT EVIDENCE” 001/2 “EVASION OF SAAS SAMPLING REQUIREMENTS”				

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Item 001/1 “INSUFFICIENT EXAMINATION OF AUDIT EVIDENCE”

[ISO17021-1:2015 Clause 9.4.4 - Obtaining and verifying information]

In recent witness audits it has come to light that many CB auditors are conducting only a cursory review of audit evidence – i.e., not corroborating their audit findings any more by using triangulation, additional audit sampling, and similar methodologies. The corroboration of audit findings is basically “Certification Body Auditing 101” but, with the recent proliferation of “Code of Conduct auditors” into management system audits, these basic principles seem to have been forgotten.

Example: A [ISO17021-1:2015 Clause 9.4.4 1 – Appropriate Sampling]

- i) An auditor performs worker interviews of a group of workers. Several of them claim that they are not paid OT at a premium rate. The auditor then reviews the company payroll that shows that the company pays premium rates for overtime. Based on this, the auditor accepts that the workers statements are wrong, and that they are paid OT at a premium rate. This decision is not credible as at least one more source of corroboration is required.
- ii) In another similar case the auditor interviewed workers, reviewed the company pay roll and then asked the workers to show them their pay slips. The workers during lunch, returned home and got their pay slips and showed them to the auditor. These pay slips revealed that the workers were not being paid OT at a premium rate and so a nonconformity was raised on the company. In, these 2 cases it is important to gather further evidence to determine the efficacy of both the workers interview statements and accuracy of the company’s record keeping e.g., does the company maintain two sets of books?

Example: B [ISO17021-1:2015 Clause 9.4.4.2 c) - Methods to obtain information]

A Team auditor asks to see the minutes and records of their clients’ performance of SA8000 management system activities. They are shown risk assessments, minutes of management and SPT meetings, internal audit reports, SPT H&S walkthrough records. These are accepted without question by the Team Auditor. The ATL who happens to be in the room at the time thinks that the content of these meetings is familiar to them so, asks the Team Auditor to check the content with previous records. The Team Auditor uncovers that all the information provided to them are direct cut and paste copies of previous records with only the meeting / record date being changed. A Major N/C was raised against Clause 9.1.6 of SA8000 by the CB.

Item 001/2 “EVASION OF SAAS SAMPLING REQUIREMENTS”

[SAAS Procedure 200 V4.2 – Tables 12 & 13]

It has been brought to our attention that many CBs are not sampling the appropriate number of workers / records etc., during annual surveillance audits. Audit Effort per surveillance audit was basically doubled when SAAS introduced Annual Surveillances in SAAS Procedure 200 V4.2. What was not changed were the values in Tables 12 and 13 that should in fact have been doubled. Please ensure that CBs understand that they need to double the number of worker and records selection when performing annual surveillance audits.