



# SAI Procedure 200 Supplement

## SA8000:2026 Interim (Bridging) Requirements

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## Contents

1.	Introduction .....	4
1.1.	The Purpose and Use of this Document .....	4
1.2.	Major Changes Overview.....	5
10.	Scope of SA8000:2026 Certification .....	6
10.1.	Requirements.....	6
12.	Audit Planning .....	10
12.1.	Audit Plans – (ISO/IEC 17021-1:2015 Clause 9.2) .....	10
	Table 12-1a – Audit Plan Content Requirements .....	12
13.	Pre-Assessment and Audit Preparation Research .....	13
13.1.	Pre-Assessment Audit.....	13
13.2.	Initial Research.....	13
22.	Audit Findings, Associated Actions and Certification Thresholds.....	15
22.1.	General - (ISO/IEC 17021-1:2015 Clauses 9.4.5; 9.4.9; 9.4.10) .....	15
22.2.	Raising and Consolidating Audit Findings.....	15
22.3.	Evaluation and Criticality Categorization of Findings .....	16
	Diagram 22-3-1 – Sequential Evaluation of (Negative) Audit Findings .....	17
	Table 22-3a: Severity of Actual and/or Potential Adverse Impacts .....	17
	Table 22-3b: Incidence of Actual Adverse Impacts .....	18
	Table 22-3c: Likelihood of Potential Adverse Impacts.....	18
	Table 22-3d: Determination of Finding Criticality.....	20
22.4.	Assigning one of four finding ‘Context’ classifications. ....	20
22.5.	Nonconformity Content and Reporting .....	21
22.6.	Concern Content and Reporting .....	22
22.7.	Additional Audit Findings and Reporting.....	22
22.8.	Closure of Nonconformities during Audits.....	23
22.9.	Follow-Up, Escalation, and Closure of ‘Concerns’ .....	23
22.10.	Follow-Up, Closure, Escalation, and Extension of Nonconformities .....	24
	Table 22-10a – Closure Timelines for Nonconformities Caused by the Organization .....	24
	Table 22-10b – Follow-Up and Extension/Escalation Timelines for Nonconformities Not Solely Caused by the Organization.....	27
	Diagram 22-10-1 - Not Solely Caused by the Organization Review Process .....	27
22.11.	Certification Processes and Thresholds .....	29
	Table 22-11a: Certification Thresholds.....	30

200 Supplement Annex 1 – SAI Industry Sector Codes .....	31
200 Supplement Annex 2 - Generic Audit Planning Structure Requirements.....	32
200 Supplement Annex 3 - Section 22 Guidance .....	35
Key Concepts for Assigning Ratings .....	36
Understanding ‘Severity’ .....	36
Table 22-A-1: Severity of Actual and/or Potential Adverse Impacts.....	36
Understanding ‘Incidence’ .....	37
Table 22-A-2: Incidence of Actual Adverse Impacts.....	37
Understanding ‘Likelihood’ .....	37
Table 22-A-3: Likelihood of Potential Adverse Impacts.....	38

# 1. Introduction

## 1.1. The Purpose and Use of this Document

- 1.1.1 Concurrent with the launch of the SA8000:2026 Standard and in response to current/future stakeholder expectations, SAI is establishing numerous operational changes to improve the quality, integrity, impartiality, and reliability of the SA8000 Certification Scheme. These changes are being introduced incrementally over time to reduce the immediate impact on certified organization and Conformity Assessment Body (CAB) operations, and to extend the learning/feedback period for the benefit of all. Details of incremental operational requirements, timelines, and deadlines have been, and will be, communicated to certified organizations, accredited CABs and other interested parties via email.
- 1.1.2 In addition to this document, through 2026 and 2027 SAI will communicate further changes to the SA8000 Certification Scheme, including updates to other scheme documents (201A, 201B, and 200). Changes will be announced via SAI emails, on the SAI [website](#), and in the [SAAS Document Library](#)).
- 1.1.3 Because there is (necessarily) a transition period between the introduction of the SA8000:2026 auditing/certification requirements and the withdrawal of existing SA8000:2014 auditing/certification requirements, this bridging document has been developed to exist alongside existing SA8000:2014 auditing/certification requirements (Procedure 200 v4.2:2020) to define the principal amended requirements for SA8000:2026 audits and certification processes. In 2027, both this document and the existing SA8000:2014 auditing/certification requirements will be replaced with completely new (restructured) certification requirements for CABs.
- 1.1.4 This document, 'SAI Procedure 200 Supplement', is a 'bridging document' to introduce preliminary SA8000:2026 Certification Scheme changes. It addresses only the most immediate and significant changes needed for CABs and their representative audit teams to be able to deliver SA8000:2026 certification and associated audits and issue SA8000:2026 certificates (following the June 1, 2026 introduction date and completion of mandatory audit/technical staff training - refer to SAI emails and [updates and notifications](#)). Until this bridging document is replaced:
- when conducting SA8000:2026 activities, both Procedure 200 v4.2:2020 AND this document apply.
  - when conducting SA8000:2014 activities, Procedure 200 v4.2:2020 ALONE continues to apply.
  - Minor SA8000:2026 audit operational inconsistencies with respect to Procedure 200 v4.2:2020 are anticipated. CABs/Auditors are expected to act responsibly in the interests of stakeholders. In the case of potentially significant issues, please inform SAI/SAAS immediately.
  - SAAS Auditors will review each CAB's transition in accordance with the above and the CAB's transition plan.
- 1.1.5 The main content of this document (section 10, 12, 13 & 22 and Annexes below) replaces, in total, the equivalent section content of Procedure 200 v4.2:2020. **Gray Highlights** indicate the amended text in section sections 10, 12, 13 Because section 22 has been revised in its entirety, to retain clarity, changes are not highlighted.
- 1.1.6 After a reasonable implementation period, SAI/SAAS will solicit feedback regarding the requirements of this document (and related tools, forms, records, etc.).

## 1.2. Major Changes Overview

- 1.2.1. New requirements regarding the **Scope** of SA8000 certifications (sector code requirements formally added) – **See Section 10 below.**
- 1.2.2. Specific **Audit Planning** process requirements (including a new audit planning template) required – **See Section 12 below.**
- 1.2.3. Specific additions to **Pre-Assessment and Audit Preparation Research** – **See Section 13 below.**
- 1.2.4. Audit processes require the use of a new SA8000:2026 **Audit Tool** to generate **Audit Findings, Associated Actions, and Certification Thresholds.** **See Section 22 below.**  
In particular:
  - Handling, classification, recording, and reporting of audit findings has been totally revised.
  - Opportunities for improvement (OFIs) have been eliminated.
  - Timebound Nonconformities (TBNCs) have been eliminated – Formerly P200 Annexes B & C.
  - New Audit Findings (Nonconformities and Concerns) and Audit Reporting Templates.
- 1.2.5. SAAS Procedure 200A:2020 v2.1: “Management System **Maturity Declaration** Process Requirements” is **not applicable** to the SA8000:2026 Certification Scheme. All references to MS Maturity Declaration activities in Procedure 200 v4.2:2020 are revoked for SA8000:2026 audits.

# 10. Scope of SA8000:2026 Certification

Requirements 200 4.2:2020 Section 10 replaced in its entirety with revised content below: Revised – amendments to confirm Primary SAI Sector Code Use

*Note: Defining SA8000 certification scope can be complex – This section provides detailed direction for CABs and auditors to avoid certifying an organization which:*

- *has adopted a social initiative but fails to apply it fully or evenly across its operational context (See SA8000:2026 Clause M5).*
- *Obfuscates or exaggerates its operational scope and context to reduce the burden and cost of certification oversight.*

*Note: In addition to the scope requirements of SAAS Procedure 200 V4.2:2020, SAI is in the process of introducing requirements that CABs demonstrate their industry sector competence to the SAI Industry Sector Codes ([Annex 1](#) below). Over time, CABs' Sector Competency will be indicated in the CAB Accreditation Certificate Annex and on the SAI Website.*

*Note: Scopes accepted for ISO 9001, ISO 14001, ISO 45001 or other ISO system certifications may not be appropriate or acceptable as a Social Accountability Management System Scope.*

## 10.1. Requirements

- 10.1.1. SA8000 certification scopes SHALL cover the complete premises and operations, including remote sites and home workers operating under a common management system. SA8000 certification is generally permitted in all countries and is applicable in all industries except as designated in the exclusions below and/or as described in other SAI/SAAS documents. SAI has developed an SA8000:2014 Certification Exclusion List which can be found on their website at [www.sa-intl.org](http://www.sa-intl.org).
- 10.1.2. The People's Republic of China and its Special Administrative Regions of Macau and Hong Kong, as well as Taiwan, SHALL be treated as separate countries for the purposes of SA8000 Certification.
- 10.1.3. Excluded Countries: None. Reference SAI's SA8000:2014 Certification Exclusion List for the most up to date exclusions.

*Note: Care should be taken when granting SA8000 certification where certain issues are illegal under national law e.g. LGBTQ Rights. See also SAAS Procedure 201A Annex E: "Application or Expansion of Geographical Areas: Special Considerations" (issued in June 2018).*

- 10.1.4. Excluded Activities: Reference SAI's SA8000:2014 Certification Exclusion List for the most up to date exclusions. SA8000 certification SHALL not be permitted in Maritime Activities covered by the MLC sector. See the definition for Maritime Activities.
- 10.1.5. Organizations without active operations [i.e. Shell Companies] are prohibited from being certified to SA8000. Companies that seek certification as a means of obtaining contracts, essentially "shell" companies created for this unique situation, while subcontracting the majority of the end product or service, may not be approved.
  - a) Therefore any organization that applies for SA8000 certification SHALL have been engaged in its stated business for at least 6 months prior to its application for SA8000 and have active contracts.
  - b) The organization that is to be certified SHALL have active contracts with its customer(s) at the time of its application for SA8000 Certification.

- c) The CAB SHALL maintain evidence in the client file to demonstrate that the client organization is still active.

10.1.6. SA8000 certification SHALL be valid for a single organization within a single site or location, or a commonly owned and managed (multi-site) group of facilities at multiple locations. SA8000 Certification across multiple countries IS permitted ONLY if the CAB has received SAAS Accreditation for EACH of the Countries concerned through the formal SAAS expansion to scope process.

10.1.7. The CAB's stage 1 audit SHALL identify all parts and boundaries of the organization, so that the CAB understands the structure of the organization to be able to determine the scope of the certificate. CAB SHALL continuously review the size and scope of the organization at each semi-announced surveillance audit and follow-up review to ensure proper audit days throughout the certification and surveillance cycle. The CAB SHALL maintain appropriate audit records of operational and (where appropriate) geographic boundaries of the scope of the organization and any changes thereto. The CAB SHALL, where appropriate, record justification of the chosen scope for review by those responsible for the certification decision.

10.1.8. The scope of certification SHALL be clearly identified on the CAB's SA8000 certificate, which SHALL include the nature of the business in terms of the products and/or services the company provides as well as the physical address(es) of the business. If the certificate refers to a multi-site organization, then all addresses SHALL be defined on the certificate and its annexes, be publicly available, and be reported to SAAS. See Annex A for a SA8000 Certificate Template. The scope of SA8000 certification SHALL reflect the organization's primary main business sector and primary operational activities, demonstrable through objective evidence and reasonably auditable within the certification cycle.

- a) The CAB SHALL ensure that the scope of a single SA8000 certificate covers all processes, properties and operations related to the organization. For example, if an organization has several assembly lines and products, all must be incorporated within the scope certification.

*b) Note 10.1.8 b) was erroneously omitted from the Procedure 200:2020*

- c) The CAB SHALL ensure that all components of typically contiguous (closely related) processes, and the entities performing them, are appropriately understood and considered when defining an SA8000 certification scope and when planning the associated certification cycle and audit-effort required. Typically contiguous processes SHALL be truthfully and unambiguously represented within an organization's SA8000 certification scope. For example, the following SHALL be considered as 'typically contiguous processes':

- i. Agricultural harvesting, sorting and packing.
- ii. Hardware design, fabrication, finishing and packing.
- iii. Garment cutting, sewing, washing/dyeing, finishing, packing, distribution.

If any components of such 'typically contiguous processes' are outsourced, the company shall be required to:

EITHER

demonstrate detailed and effective management control and monitoring of all SA8000-related aspects those outsourced process components,

OR

treat the outsourced process component(s) under its SA8000 subcontractor processes, in which case company SHALL explicitly state the exclusion of such typically contiguous process component(s) from its certification scope.

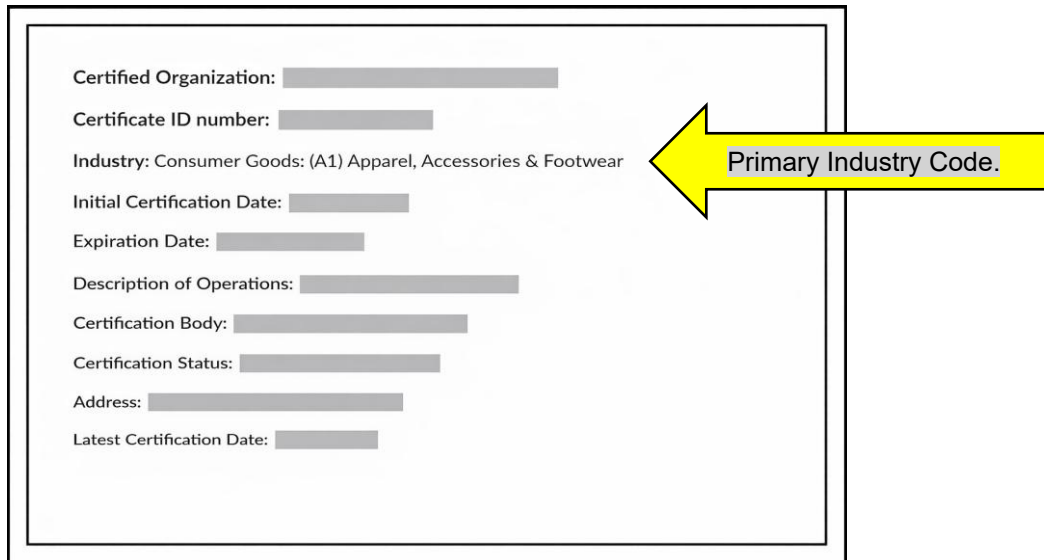
- d) An organization's certification scope SHALL include the entire legal entity's structure and processes. In cases where an off-site subcontractor is used by the certified organization to deliver parts of its activities, the scope statement shall clearly specify that some processes are delivered by subcontractors and those parts are excluded from the scope. Suppliers operating on-site at the certified location SHALL be treated as part of the company's operation as they are a captive supplier. As such their workers are under the umbrella of the certification and SHALL be included as part of the oversight process. They would also be included the calculation of the number of workers at the certified company.
- e) Public information regarding the certification of an organization SHALL be clear and understandable and specific as it relates to the scope of the certificate. This public information by the SA8000 client SHALL be audited by the CAB at every SA8000 audit and will be subject to review by the SAAS auditor during a witness audit and during the review of client packages during each office audit.
- f) The CAB SHALL certify an entire organization and SHALL NOT certify personnel in only one department of a multi-department organization and not the other(s). Departments are interrelated and personnel might move from one department to another.
- g) On-site and off-site exclusive suppliers SHALL be treated as part of the organization's operation and included in the scope of the audit and audit day calculation. See definition of Exclusive Supplier.
- h) With respect to SA8000 certification, working conditions for all personnel working on behalf of the organization seeking certification (including those employed by supplier organizations) are required to also comply with the requirements of SA8000.

*Note: This includes ancillary workers such as security staff, labour agency temporary personnel, catering staff, cleaning staff, etc.*

- i) Employment agencies and workers cooperatives seeking certification SHALL include their contracted workers in their scope of certification. All workers, irrespective of their working hours, SHALL be counted as a worker and not added to others to make a 'Full Time Equivalent'.
- j) Companies and CABs that wish to make a strong case for certifying less than the entire organization SHALL comply with the following rules and restrictions:
- Top management of the organization SHALL be included in the scope, regardless of how the scope is restricted.
  - The boundaries of the scope shall be clearly defined.
  - Any exclusions shall be clearly defined (to the extent that potential customer or other interested party might assume their inclusion if not explicitly excluded).
  - The organization shall not limit certification to a unique department, or operation within the company, e.g., human resources or purchasing.
  - Where deemed appropriate, the CAB and its client may agree a plan to expand the organization's SA8000 certification scope over time. In such cases, the implementation of such a plan would become a condition of continued certification.

10.1.9. All SA8000:2026 Certified Organizations SHALL be allocated a primary [SAI Industry Sector](#). This becomes key information by which the certified Organization is listed in the web-based ‘[SA8000 Certified Organization List](#)’ search tool. Scopes that do not reference a primary SAI Sector Code activity SHALL NOT BE PERMITTED and cannot be added to and saved in the SAI Audit Tool.

See the following example of a primary industry code.



The image shows a screenshot of a certification record within a software interface. The record contains the following fields:

- Certified Organization: [Redacted]
- Certificate ID number: [Redacted]
- Industry: Consumer Goods: (A1) Apparel, Accessories & Footwear
- Initial Certification Date: [Redacted]
- Expiration Date: [Redacted]
- Description of Operations: [Redacted]
- Certification Body: [Redacted]
- Certification Status: [Redacted]
- Address: [Redacted]
- Latest Certification Date: [Redacted]

A yellow arrow points from the right side of the record to the 'Industry' field, which is labeled 'Primary Industry Code.' in a yellow box.

10.1.10. Where scopes are extensive or derived from corporate registration documents (e.g. Italian *Visura camerale*), certification SHALL be limited to activities that are demonstrably performed in practice and within the audited organization’s operational control.

10.1.11. Registration listings that function as broad or aspirational statements of potential activity do not, in themselves, constitute evidence of actual operations. Accordingly, certification scopes SHALL NOT automatically encompass all activities listed on a *Visura*, but only those activities that are verifiably conducted, supported by objective evidence, and capable of being effectively audited.

10.1.12. SA8000:2026 Scopes of certification SHALL be verified for accuracy and relevance at each audit.

## 12. Audit Planning

Requirements 200 4.2:2020 Section 12 replaced in its entirety with revised content below: Revised – Title change. Other Changes (gray below) , including new planning template (See ‘[Section 12 Annex](#)’).

### 12.1. Audit Plans – (ISO/IEC 17021-1:2015 Clause 9.2)

12.1.1. The Audit Team Leader shall ensure that a detailed Audit Plan (See [Annex 2](#) - Generic Stage 2 or Recertification Audit Planning Structure Requirements) is prepared and communicated to the auditee organization prior to the commencement of each audit. The audit plan shall reflect the competencies/specialties of the audit team and be tailored to effectively address (anticipated) certification risks by reflecting the auditee organization’s scope-of-operation (context), sector, languages spoken, operational processes, history, current research, and any other available information pertinent to SA8000 requirements (see section 13 below).

- a) For announced audits i.e. Stage 1, Stage 2, Recertification, Transfer, and Special Audits, the audit plan shall be sent to the auditee organization at least 10 working days prior to the audit and SHALL include the name of each member of the audit team.
- b) At least 3 working weeks before the start of each semi-announced audit, the CAB SHALL inform the auditee organization who the Audit Team Leader (ATL) will be so that the auditee organization, should they wish, may raise an objection against the ATL. The audit plan for the semi-announced audit shall be provided to the auditee organization during the opening meeting.

*Note: In support of the above planning arrangements, SAI recommends that at the start of each 3-year cycle, the CAB develops and provides the auditee organization with an outline certification program/audit plan (ISO/IEC 17021-1 9.1.3 ‘Audit Programme’ refers) defining broad focus topics and window start and finish dates for each audit/assessment during the cycle.*

- c) The audit SHALL be planned to fully evaluate the effectiveness of the SA8000 management system and related performance criteria through evidence-based assessment.
- d) The audit plan SHALL ensure, at least for all Stage 2 and Recertification audits, that the composition of the audit team reasonably reflects the gender balance and other key characteristics of the employees and industry sector of the auditee organization. Significant deviations shall be justified and authorized by the CAB’s SA8000 Program Manager.

*Note: This effectively means that (other than under exceptional circumstances) audit teams need to include at least one male and one female auditor (and/or interview specialists) so that, wherever practicable, one-on-one interviews may be performed by a CAB Auditor of the same gender.*

- e) To prevent familiarity with a client, CAB Audit Team Leaders SHALL not perform this role for more than 1 certification cycle as an Audit Team Leader without a break of 1 cycle in between.

*Note: This requirement also applies to CAB Subcontract Audit Team Leaders that have worked for a previous CAB when the Client transfers from one CAB to another.*

- f) The Audit Plan shall typically follow the sequence and activities shown in [Annex 2](#) to ensure that the defined audit phases/paths facilitate the Audit Team’s incremental collection, grouping, and consolidation of audit observations, deviations, and omissions demanded by the SA8000 Standard and SA8000 Audit Tool structure.
- g) The Audit Plan shall be authorized by the Audit Team Leader.

*Note: SAI recommends that the SA8000:2026 Indicator Library be used to assist with audit planning to help guide the audit team towards audit evidence required to determine conformity, or nonconformity, with SA8000 criteria.*

- 12.1.2 The audit plan SHALL be adapted to the processes and working environment of the organization being assessed and SHALL include all requirements of the organization’s social management system (for initial and recertification audits) and associated performance elements and cover all shifts within the audit cycle.
- 12.1.3 The plan SHALL be developed considering information gathered from local and regional experts, stakeholders, community members, NGOs and Trade Unions, information which SHALL be gathered and recorded in advance of the audit.
- 12.1.4 The audit plan SHALL indicate the need for the certified organization to provide their calculations of living wage and the lowest wage paid to any employee in the organization, adjusted to gross or net. The certified organization shall also supply evidence of the legally required minimum wage (that is the lowest wage permitted by law or by a special agreement such as one with a labor union).
- 12.1.5 Relevant records of internal communication of audit team members, the client and external stakeholders related to the individual client and audit SHALL be maintained.
- 12.1.6 Audit records SHALL contain a copy of the AS AUDITED plan that confirms the paths and sequence of each audit. This can be a hand-marked copy of the audited plan as presented at the opening meeting.  
  
*Note: Re-labeling the audit plan soft copy as “Issue 2” is not acceptable evidence of the ‘as audited’ plan.*
- 12.1.7 The CAB SHALL ensure that the client is informed (for every type of audit) of their right to object to any member of the audit team as required by ISO 17021-1:2015, 9.2.3.5. Records of this communication SHALL be maintained by the CAB.
- 12.1.8 In addition to the requirements in ISO 17021-1:2015, 9.2.3.2: Audit plans SHALL include the following information in Table 12-1a, as applicable, as a minimum:

a) Auditors’ Names and Sector Competence Code.	b) Experts Names.
c) Translators Names.	d) Other persons attending the audit, e.g. CAB, SAAS, or others.
e) Client contact details including organization name; address; main contact.	f) SA8000 management representative; SA8000 workers representative; Trade Union representative; Social Performance Team Member(s).
g) Other reps as appropriate (such as OHS rep; HR manager; Payroll manager).	h) Audit activities (auditee locations/ operations/ departments/ processes/ activities /personnel to be audited).

i) Shifts operated and to be audited.	j) The assigned audit team member and anticipated date/time for each audit activity. This SHALL also include the time allocated to complete the Audit Tool and finalize audit findings (Nonconformities and Concerns).
k) Audit site demographics related to number, gender, and language spoken for: workers and managers, Home Workers, contract services suppliers, and direct and indirect labor.	l) Travel time to sites as appropriate.
m) Indication of the expected number of worker and manager interviews.	n) Language of audit.
o) Statements on bribery policy, confidentiality and impartiality, both general statements and policies specific to the audit and audit team.	p) List of documentation for the auditee organization to make available during the audit.
q) Statement on the need for senior management, workers representatives, SPT Team to be present at the opening and closing meetings.	r) A simple audit and career profile of each member of the audit team.
s) Assigned on-site time(s) prior to the closing meeting for the audit team to: <ul style="list-style-type: none"> <li>• group and consolidate findings</li> <li>• complete the Audit Tool</li> </ul>	t) Related SA8000 clause(s) or criteria to be assessed during each identified audit activity.
u) Approval by the Audit Team Leader (prior to the audit).	

**Table 12-1a – Audit Plan Content Requirements**

## 13. Pre-Assessment and Audit Preparation Research

Requirements 200 4.2:2020 Section 13 replaced in its entirety with revised content below: Revised – Renamed. Section 13.2.1 and 13.2.2 updated and replaced. Minor clarity and other changes in 13.2.3. 13.2.4 now included in 13.2.2

### 13.1. Pre-Assessment Audit

- 13.1.1. Pre-Assessment audits are an optional service that can be provided by a CAB. The CAB SHALL have procedures for managing the pre-assessment process so as to reduce conflicts of interest and so as not to provide consulting during the pre-assessment audit.
- 13.1.2. Pre-assessment audits can be performed at the request of the client by the contracted CAB. This request SHALL be documented in the client audit file.
- 13.1.3. A pre-assessment audit SHALL ONLY be performed prior to the initial Stage 1 audit and SHALL NOT be performed in lieu of a Stage 1 audit. The pre-assessment SHALL be formally documented in an audit report and SHALL consist of non-binding findings with no recommended solutions. The time spent on a pre-assessment audit SHALL NOT be considered part of the Stage 1 and/or Stage 2 process.
- 13.1.4. Arranging training and participating as a trainer at a client's organization SHALL NOT be considered consultancy provided that, where the course relates to management systems or auditing, it is confined to the provision of generic information that is freely available in the public domain; i.e. the trainer SHALL NOT provide organization-specific solutions.

### 13.2. Initial Research

13.2.1. The CAB shall maintain and implement (a) documented procedure(s) that describe(s) its processes and criteria for evaluating and accepting/rejecting an SA8000 certification applicant based on various risk factors (including geographical, sector, ethical, reputational, legal or commercial risks). Particular attention shall be given to Scheme Requirements 201C – SA8000 Scheme-Specific Supplementary Policies and Processes for Conformity Assessment Bodies – Section 2, which outlines considerations and criteria to be met by the CAB if unusual labor risks may be anticipated. The CAB maintains the right to reject any certification application, or reapplication. The reasoning for each rejection shall be recorded.

13.2.2. The CAB shall maintain and implement (a) documented auditee investigation procedure(s) to identify, prior to each audit, potential recent or pervasive significant unaddressed violations related to any element of the SA8000 Standard. Both general and local information shall be researched:

a) using web-based searches (supplemented, where necessary, by Artificial Intelligence searches).

b) using the CAB's own files and resources (including 'CAB-Eyes-Only' findings from prior audits)

c) from external stakeholders such as regulatory agencies, trade unions, worker representatives, local stakeholders, and community representatives.

The CAB's documented processes shall ensure that pertinent information (for example, allegations of pervasive wages, hours, discrimination, union issues, etc.) is appropriately identified and communicated, and that resultant decisions/actions are appropriately justified and authorized. Records of research activities, results, actions, and authorizations shall be documented and uploaded to the SAI Database.

13.2.3. The research process by the CAB SHALL include, at a minimum:

a) A determination of sufficient wage levels and estimation(s) of a living wage, for the auditee organization location(s) and, as appropriate, for the industry sector.

b) A determination of present or past legal actions against the organization.

c) Consultation to gather information about working conditions gathered from regional and local interested parties, NGOs, trade unions and workers. This process SHALL be included in the calculation of audit days as part of the preparation of the Stage 1 and Stage 2 audit for initial and recertification audits and, at minimum, 1 time per year for surveillance audits. See also section 11.1 in this document.

d) A determination of the languages spoken by personnel at the organization, and the proportion speaking each. The CAB SHALL record this information before accepting a client organization for SA8000 Certification to ensure it has the capacity to communicate effectively with the majority of personnel.

e) A determination as to whether or not the client is currently or previously has been certified to SA8000 and, if so, reviews of those SA8000 audit and non-conformity reports. If the CAB cannot make this determination, they SHALL confer directly with SAAS.

f) A determination as to whether or not the client organization has had audits against other social codes of conduct and, if so, reviews of those audit reports.

g) An investigation of grievances, legal proceedings and other complaints for a period of time of at least six months before the Stage 1 Audit.

~~h) A determination that all persons performing internal audits of the organizations SA8000 management system are formally trained in social accountability management systems internal auditing and are competent to perform such audits.~~

13.2.4. The CAB SHALL have a documented procedure that describes how it undertakes the initial research process as described above.

## 22. Audit Findings, Associated Actions and Certification Thresholds

Requirements 200 4.2:2020 Section 22 replaced in its entirety with revised content below: Revised – Total Rewrite. Significant changes throughout (not highlighted).

### 22.1. General - (ISO/IEC 17021-1:2015 Clauses 9.4.5; 9.4.9; 9.4.10)

22.1.1. The SA8000 Certification Scheme demands a management systems approach rather than “quick fixes” to address negative audit findings (deviations or omissions against requirements). To achieve this, the CAB Audit Team Leader (ATL) is required to group and consolidate related audit findings and conduct further investigations to correlate findings and escalate their criticality, as appropriate.

### 22.2. Raising and Consolidating Audit Findings

22.2.1. The SA8000:2026 Audit Tool assists the audit team in collecting information (rating responses, audit trail evidence/notes, and deviations/omissions). After completing the data entry across the Audit Tool tabs (per the CAB’s certification program plan and individual audit plan), the audit team shall reference the ‘Summary Data Record of the Audit Tool to review the identified deviations/omissions to raise formal audit findings. Prior to characterizing and recording formal audit findings, the audit team first groups (as applicable) related deviations/omissions into ‘consolidated findings’. The audit team subsequently classifies each (individual or consolidated) finding in two ways, ‘Finding Criticality’ and ‘Finding Context’. The following paragraphs explain these steps in greater detail.

*Note: Audit findings may be either positive or negative. Positive findings may be included directly in the audit report. The remainder of this section addresses only the handling of negative audit findings.*

22.2.2. Each and every deviation/omission (rating responses 1, 2, or 3) identified in the audit tool shall be specifically addressed within at least one negative audit finding (nonconformity, or concern - see paragraphs below and guide within the Audit Tool itself), recorded using the [Nonconformity Reporting form](#) or the [Concern Reporting Form](#), as appropriate. Based on the nature and character of the observed deviations/omissions, the auditor shall record the most applicable ‘primary’ (SA8000) criterion’, any/all applicable ‘secondary (SA8000) criteria’, and a formally developed finding statement, specifying the concern or nonconformity being raised.

*Note: Because deviations/omissions may be grouped and consolidated into a single finding (see below) there is often not a one-to-one relationship between each deviation/omission and an individual audit finding.*

22.2.3. To determine whether audit findings would best be raised as consolidated findings, the audit team shall review the deviations/omissions observed across criteria within each clause, or across multiple clauses, and consider whether, collectively, it is logical to group individually observed, but obviously related deviations/omissions into one or more consolidated finding(s).

22.2.4. Findings may be consolidated if they share:

- h) management systems process failures;
- i) organizational responsibility failures (department, management, etc.);
- j) root causes.

- 22.2.4.1. When writing a consolidated finding, the audit team must record:
- a) one principal (consolidated) finding statement against a single ‘primary’ SA8000 criterion;
  - b) all of the secondary SA8000 criteria exhibiting related deviations/omissions;
  - c) supporting evidence outlining the related deviations/omissions.
- 22.2.4.2. The ‘criticality’ (see 22.3 below) of a consolidated audit finding shall be the same, or higher than, the highest level of criticality that would otherwise apply to any of the individually consolidated findings. I.e., a consolidated finding shall not be used to obfuscate or downgrade the criticality of any finding, particularly where the evidence indicates a breach of management system effectiveness.

*Note: Consolidation of audit findings helps to: avoid overlap and repetition; identify and more accurately reflect the nature and severity of systemic issues; and improve the scope and focus of subsequent corrective actions.*

*Note: Audit findings may be consolidated under any SA8000 criterion (for example: several emergency egress issues may be consolidated under criterion 6.3), however, the structure of the Standard readily facilitates the consolidation of audit findings under the first (‘respect’) and last (‘management systems effectiveness’) decent work requirements of each clause.*

## 22.3. Evaluation and Criticality Categorization of Findings

22.3.1. Negative Audit Findings require two steps of classification:

22.3.1.1. **Finding Criticality** Classification:

- Considers the severity of the actual and/or potential adverse impacts, and incidence and/or likelihood of the actual and/or potential adverse impacts, respectively, associated with deviations or omissions (from 22.3.3 below);
- The above considerations result in one of four ‘Finding Criticality’ categories: (Concern; Minor Nonconformity; Major Nonconformity; or Critical Nonconformity).

22.3.1.2. **Finding Context** Classification (Per SA8000 requirements language):

- Considers (1) the organization’s relationship to the finding and (2) the realistically available resources to address it (from 22.4.1 below);
- The above considerations result in one of four ‘Finding Context’ categories as follows:  
The Organization
  - 1) ‘Causes’;
  - 2) ‘Causes with Other Contributors’;
  - 3) ‘Contributes to’; or
  - 4) ‘is Linked to’.

*Note: For the purposes of process clarity, this document sometimes uses the term, ‘Not Solely Caused by the Organization’ to represent contexts 2, 3, and 4 (‘Causes with Other Contributors’; ‘Contributes to’; and ‘is Linked to’).*

22.3.2. After consolidating audit findings as necessary (see 22.1 and 22.2 above), the audit team undertakes a ‘Sequential Evaluation’ of each finding to determine the finding’s ‘criticality’ classification. The process is outlined below in Diagram 22.1.

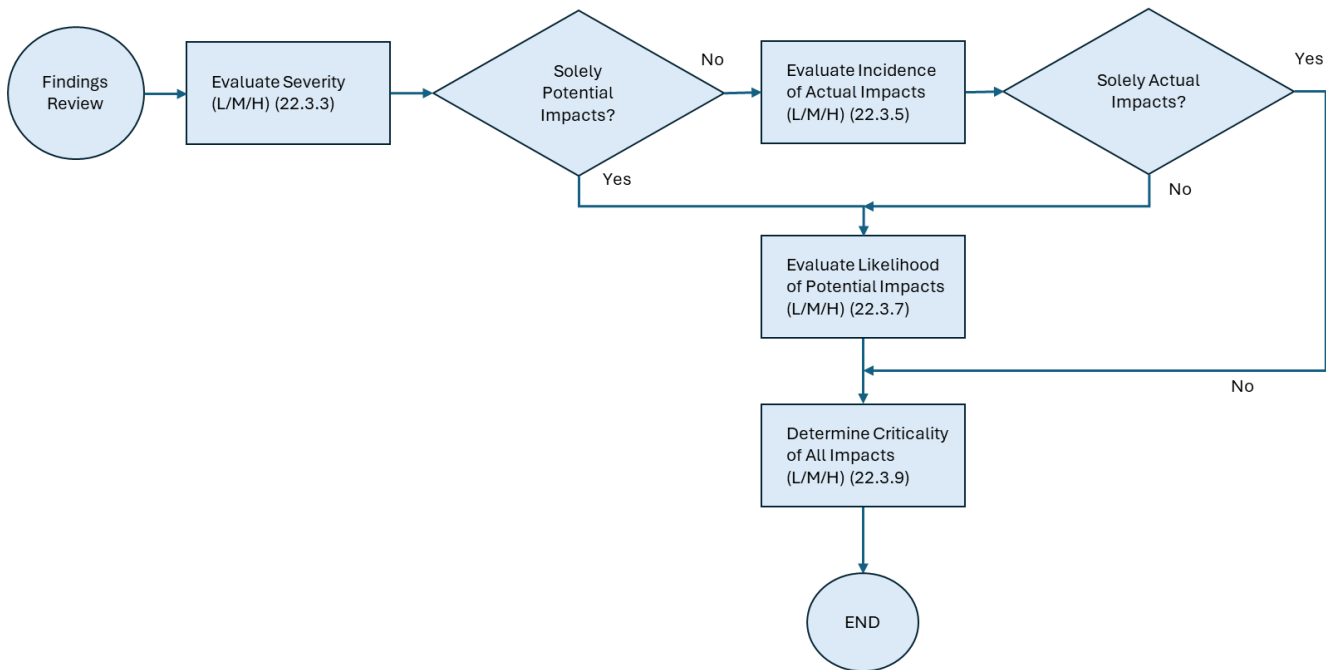


Diagram 22-3-1 – Sequential Evaluation of (Negative) Audit Findings

22.3.3. The first stage is to assess the ‘**Severity**’ of the actual and/or potential adverse impact(s) in accordance with Table 22-3a. below:

Level	Severity Level Definitions (degree of impact - actual and/or potential impacts)
<b>Low</b>	Limited harm and rights impact per affected personnel/ occurrence; typically short-lived and readily reversible; remedy is usually straightforward.
<b>Moderate</b>	Meaningful harm and/or rights impact per affected personnel/ occurrence; may be difficult to reverse quickly and typically requires structured remediation and verification.
<b>High</b>	Severe harm and/or substantial rights impact per affected personnel/occurrence; potentially irreversible or long-lasting; difficult to remedy and may require major system change and independent verification.

Table 22-3a: Severity of Actual and/or Potential Adverse Impacts

22.3.4. If the finding is solely related to potential adverse impacts, skip to 22.3.7

22.3.5. The second stage is to assess the ‘**Incidence**’ of the actual adverse impacts in accordance with Table 22-3b, below:

<b>Level</b>	<b>Incidence Level Definitions (observed occurrence of actual impacts)</b>
<b>Low</b>	Isolated occurrence with clear boundaries and/or narrow applicability.
<b>Moderate</b>	More than isolated; some repetition or multi-area presence.
<b>High</b>	Widespread and/or persistent pattern; strong evidence of systemic presence.

Table 22-3b: Incidence of Actual Adverse Impacts

22.3.6. If the finding is related to both actual and potential adverse impact(s), or if the finding is related to solely potential adverse impacts continue to 22.3.7. If the finding is solely related to actual adverse impacts, skip to 22.3.8 to determine criticality.

22.3.7. If the finding is related to potential adverse impacts (or both actual and potential adverse impacts), the third stage is to assess the ‘**Likelihood**’ of the potential adverse impacts in accordance with Table 22-3c, below:

<b>Level</b>	<b>Likelihood Level Definitions (likelihood of occurrence of potential impacts)</b>
<b>Low</b>	Unlikely under normal, reasonably foreseeable circumstances and/or any occurrence would be narrowly bounded. Would require non-foreseeable or exceptional conditions for adverse outcomes to occur, or the conditions that exist could only produce isolated impact with clear boundaries and narrow applicability.
<b>Moderate</b>	Possible under reasonably foreseeable circumstances with potential for repetition or multi-area presence/reach.
<b>High</b>	Likely under reasonably foreseeable circumstances or the conditions present would foreseeably produce widespread or systemic occurrence. Conditions are present that, if not addressed, would foreseeably produce occurrence or recurrence affecting a broad population, multiple areas, or a persistent pattern.

Table 22-3c: Likelihood of Potential Adverse Impacts

22.3.8. After assessing the severity, incidence, and/or likelihood, the finding ‘criticality’ shall be determined in accordance with the definitions below:

22.3.8.1. **Concern**

- a) Actual and/or potential adverse impacts of:
  - i. low severity and low incidence and/or likelihood,
  - ii. low severity and moderate incidence and/or likelihood, or
  - iii. moderate severity and low incidence and/or likelihood; or
- b) A management systems lapse not clearly associated with an actual or potential impact.

*Note: A finding for which the audit team has been justifiably unable to gather or triangulate sufficient evidence or information to raise a nonconformity, but which the Audit Team Leader believes requires further investigation must be reported internally for future CAB audit team follow-up (Per 22.7, below), but may, at the discretion of the Audit Team Leader, also be reported to the auditee organization as a ‘Concern’ to be investigated.*

*Note 2: A finding under 22.3.8.1 b) encourages the Audit Team to identify low-significance gaps related to the organization’s management systems (SA8000 Section 1) without overly burdening the organization, or the CAB, with extensive communications burdens. Special attention should be given to organizations who receive many Section 1 Concerns that do not lead to tangible management maturity improvements.*

#### **22.3.8.2. Minor Nonconformity**

- a) Actual and/or potential adverse impacts of:
  - i. low severity and high incidence and/or likelihood, or
  - ii. moderate severity and moderate incidence and/or likelihood; or
- b) A previous CONCERN that has not been recognized or appropriately addressed within the auditee organization’s management system.

#### **22.3.8.3. Major Nonconformity**

- a) Actual and/or potential adverse impacts of:
  - i. high severity and high incidence and/or likelihood,
  - ii. moderate severity and high incidence and/or likelihood,
  - iii. high severity and low incidence and/or likelihood, or
  - iv. high severity and moderate incidence and/or likelihood;
- b) A nonconformity finding that poses an imminent, but not life-threatening, threat to the health and safety of workers (in the case of life-threatening risks, a Critical Nonconformity shall be raised); or
- c) A previous Minor Nonconformity finding that has not been addressed, or for which little or no improvement has been made by the time of a follow-up assessment or audit.

*Note: Typically, a number of findings that are closely related represent ineffective control. Related findings should, therefore, be considered collectively for possible consolidation and escalation under a single, Major Nonconformity (see consolidation requirements in the paragraph above).*

#### **22.3.8.4. Critical Nonconformity**

- a) An egregious breach of an SA8000 clause or criterion, or a fraudulent act, (where the organization is a direct cause, or a substantial contributing cause, and especially where it is flagrant or deliberate) that, based on credible objective evidence:
  - i. causes grievous harm and/or poses an imminent and substantial risk of severe harm (including irreversible, life-threatening physical harm or serious psychological harm) to individual rights, life, or safety, and/or
  - ii. seriously damages the integrity or reputation of the SA8000 scheme or the scheme’s participant individuals/organizations; or

- b) Unreasonable limitation or obstruction of the audit team's timely access to facilities, personnel, documentation, or information; or
- c) An outstanding Major Nonconformity finding that has not been addressed, or for which little or no improvement has been made by the time of a follow-up assessment or audit.
- d) A reoccurrence/repetition of a previously-closed Major or Critical Nonconformity within five years of the previous closure.

*Note: A 'new' nonconformity may only be classified as 'critical' when raised against a finding that the organization 'causes' or 'causes with other contributors', i.e. Except when escalated due to insufficient response to an earlier nonconformity, a Critical Nonconformity cannot be raised for a 'Linked to' or 'Contributes To' nonconformity. (See 22.4 and 22.10 below for further information).*

*Note: There can be no period extension, escalation, or de-escalation of a Critical Nonconformity.*

*Note: Each individual nonconformity shall be the subject of discrete follow-up and closure by the CAB – see below. Individual concern findings do NOT require discrete follow-up or closure by the CAB – see below.*

22.3.9. Table 22.3d below can be used to determine criticality based on severity and incidence and/or likelihood.

FINDING CRITICALITY DETERMINATION – Actual and/or Potential Adverse Impacts		Incidence and/or Likelihood (whichever is higher when both apply)		
		Low	Moderate	High
Severity	Low	Concern	Concern	Minor
	Moderate	Concern	Minor	Major
	High	Major	Major	Major

Table 22-3d: Determination of Finding Criticality

## 22.4. Assigning one of four finding 'Context' classifications.

22.4.1. Once the 'criticality' of the finding (22.3.6 above) is established, the finding is assigned the appropriate 'context' in accordance with the definitions below:

### 22.4.1.1. The organization 'causes'

The organization's own decisions, controls, or management system elements are the primary cause of the finding, and the organization can reasonably be expected to address and correct the finding through internal action. Resolution is feasible using existing resources, or through actions (e.g., budget, staffing, training, systems, etc.) that are within the organization's authority to approve and implement. This classification applies when the finding is based upon the organization's own operations.

### 22.4.1.2. The organization 'causes with other contributors'

The organization's actions or omissions are the immediate cause of the finding, but other actors also contribute materially to its occurrence, scale, or persistence. The organization has a responsibility to cease and prevent or mitigate further harm and to remediate harm caused. However, this classification recognizes that the organization cannot fully resolve the impact by acting alone because closure depends in part on third parties (e.g., suppliers, clients, state

entities, joint ventures, labor brokers, industry conditions). The organization has a responsibility to work with the third parties to close the finding over time. This classification applies when the finding is based upon the organization's own operations.

#### 22.4.1.3. **The organization 'contributes to'**

The organization is a meaningful contributor to the finding, but not the main driver. Internal actions can materially reduce probability and/or severity even if the organization cannot fully eliminate the issue. Corrective action focuses on what the organization can realistically influence within its context (e.g., redesigning processes, reallocating resources, strengthening oversight), often alongside coordinated actions with partners or internal stakeholders outside the immediate function. This classification can never be assigned when the finding is based upon the organization's own operations.

#### 22.4.1.4. **The organization 'is linked to'**

The finding is primarily driven by external structures, constraints, or stakeholders, such that the organization acting alone cannot fully resolve it or even meaningfully affect it. The organization's role is to manage and mitigate impacts within its context (e.g., controls, contingency plans, escalation, contractual/governance mechanisms), and to pursue resolution through collaboration, negotiation, and advocacy with the other involved parties. This classification can never be assigned when the finding is based upon the organization's own operations.

## 22.5. Nonconformity Content and Reporting

- 22.5.1. If during the audit, the Audit Team Leader recognizes that a Critical Nonconformity is appropriate, he/she shall report the matter immediately to the management of the organization. The CAB Auditor shall also immediately contact the CAB Program Manager to apprise them of the situation, seek advice, and determine whether the auditee organization should be offered the opportunity to abort or continue the audit.
- 22.5.2. Except in the case where an auditor is concerned for their personal safety, all nonconformity findings (including finding criticality and context classifications – see above) shall be raised and communicated to the auditee organization prior to the completion of the audit (or follow-up assessment).
- 22.5.3. Prior to the conclusion of each audit (and prior to the conclusion of a Follow-up Assessment, when appropriate), the Audit Team Leader shall ensure that each identified nonconformity is specified in the form of a nonconformity finding statement and referenced against a principal and secondary SA8000 criteria (sourcing deviation/omission data and information from the SA8000 Audit Tool and consolidating it as needed – refer to 22.2, above).
- 22.5.4. During the Audit [Closing Meeting](#) (or [Follow-up Assessment](#), when appropriate), the Audit Team Leader shall, at minimum, verbally outline the nature of each/all individual Nonconformity findings to be reported.

*Note: The Audit Team Leader is generally expected to deliver finalized nonconformity findings in writing to the auditee organization at the conclusion of any audit or assessment. When this is not feasible, the Audit Team Leader may deliver a comprehensive verbal review of nonconformity findings supported by summarized written findings. (Applicable CAB process requirements shall be followed).*

- 22.5.5. Following each audit or follow-up assessment, each nonconformity finding shall be reported in writing (minimally) in accordance with the required '[Nonconformity Report](#)' (template).
- 22.5.6. Each Nonconformity Report shall include the primary (and any secondary) SA8000 reference criteria to which it relates and sufficient description of the Nonconformity ('nonconformity statement') for the auditee organization (and subsequent CAB auditors) to fully comprehend the nature, depth, and breadth (including actual / potential impacts) of the Nonconformity identified.
- 22.5.7. Each and every nonconformity reported shall be individually identified and cross-referenced within the required [Audit Report](#).

## 22.6. Concern Content and Reporting

- 22.6.1. Prior to the conclusion of each audit, (or [Follow-up Assessment](#), when appropriate) and after specifying nonconformity findings (22.5 above), the Audit Team Leader shall ensure that remaining issues (i.e., those not already incorporated within a nonconformity finding) are specified in the form of 'concern narrative' and referenced against a principal and secondary SA8000 criteria (sourcing deviation/omission data and information from the SA8000 Audit Tool and consolidating it as needed – refer to 22.2, above).
- 22.6.2. During the Audit Closing Meeting (or Follow-up Assessment, when appropriate), the Audit Team Leader may, at the request of the auditee organization, verbally outline the nature of Concern findings to be reported.
- 22.6.3. Following each audit or follow-up assessment the Audit Team Leader shall list each individual Concern finding in the required '[Concerns Report](#)' template.
- 22.6.4. Each entry in the Concerns Report shall include the primary (and any secondary) SA8000 reference criteria to which it relates, and sufficient description of the Concern ('concern narrative') for the auditee organization (and subsequent CAB auditors) to fully comprehend the nature, and actual / potential adverse impact(s), of the Concern identified.
- 22.6.5. The Concerns Report shall be identified and cross-referenced within the required [Audit Report](#).

## 22.7. Additional Audit Findings and Reporting

- 22.7.1. In addition to negative findings (addressed in the paragraphs above), the Audit Team is encouraged to observe and record positive audit findings using the audit tool. Such positive findings may also be reported (as 'observations', 'noted best practices', or similar) to provide added value to the audited organization.
- 22.7.2. Any unverified information that the Audit Team believes requires further, future investigation shall be recorded in the Audit Report (justified by the Audit Team Leader) as 'CAB Eyes Only' comments. The CAB shall maintain processes to communicate such recorded comments to future audit teams to be used to guide the scope and focus of the subsequent CAB audit(s). At the discretion of the Audit Team Leader, such information may also be reported as a 'concern' (for the immediate attention and investigation of the auditee organization).

*Note: Unverified information typically comprises isolated observations or anecdotal statements that the audit team is unable to triangulate, or evidence that is otherwise insufficient for decision-making during the time allocated for the audit.*

*Note: The above process may be used only in those cases where further audit team investigations are impossible during the current audit (usually due to identification of significant unexpected issues arising that cannot be investigated during the allocated audit time). Use of the above process for other reasons is considered unethical behavior. Accreditation auditors are required to record and report suspicion of any misapplication of these requirements to the scheme owner (SAI) and other relevant authorities.*

## 22.8. Closure of Nonconformities during Audits

22.8.1. All nonconformities shall be recorded. Nonconformities shall not be closed by the CAB Audit Team during the audit in which they were issued. The CAB shall require the organization to submit root cause analysis (see ISO 17021-1:2015 Clause 9.4.9) and evidence of containment and systemic corrective action, along with evidence of effective implementation, for each nonconformity issued.

## 22.9. Follow-Up, Escalation, and Closure of ‘Concerns’

22.9.1. ‘Concerns’ do not have the same CAB follow-up or closure requirements as ‘Nonconformity’ findings (see below). Follow-up of ‘Concerns’ takes place only during subsequent routinely scheduled ‘follow-up’ assessments, and/or audits.

22.9.2. At the conclusion of each audit the auditee organization is required to consider the listed findings in the ‘Concerns Report’ provided by the CAB Audit Team and to appropriately investigate, address, and take corrective action(s) in response to the each of the concern findings listed. The organization must consider:

- a) Whether issues are discovered/confirmed
- b) The nature and extent of those issues
- c) What is being done to address those issues

In doing so, the organization is expected to demonstrate the effectiveness of the organization’s processes addressing ‘risk analysis and risk management’ (SA8000 criteria M5.3 & M5.4) and ‘continual improvement’ (SA8000 criterion M10.4) in a manner commensurate with the risks associated with each concern finding.

22.9.3. Selecting (only) a sample of previously identified concerns, the CAB auditor assigned to follow-up shall evaluate the auditee organization’s handling of concerns in accordance with the SA8000 paragraphs cited above.

22.9.4. As a result of the evaluation, the auditor may:

- a) Accept the organization’s handling of previous concerns without further action; *or*
- b) Raise a (new) nonconformity finding (in the usual manner) against any individual concern where evidence reviewed clearly demonstrates deterioration of the cited issue; *or*

- c) Raise a (new) nonconformity finding (in the usual manner) citing the ineffectiveness of the organization’s processes to satisfy the requirements of M10.4, M5.3, or M5.4 with respect to the originally cited issue.

*Note: The only options are listed above. Replacing (one or more) concern with a new (similar or dissimilar) concern is not a permissible option.*

## 22.10. Follow-Up, Closure, Escalation, and Extension of Nonconformities

- 22.10.1. As per ISO 17021-1:2015 Clause 9.4.10 the CAB SHALL verify the effectiveness of the organization’s investigation, correction, and corrective actions taken prior to closing a nonconformity.
- 22.10.2. The following tables (22-10a & 22-10b) outline the requirements and consequences for CAB nonconformity follow-up.
- 22.10.3. Under all circumstances, each nonconformity with a context classification that is ‘**caused by the organization**’ (see context classification definitions above) shall be closed within the maximum time for CAB closure specified in Table 22-10a, below.

*Note: This is the ‘typical’ and most commonly identified type of nonconformity.*

<b>Nonconformities Caused by the Organization (Most Nonconformities - See definitions above)</b>			
	Minor	Major	Critical
Closure	< 6 Months	< 3 Months	< 1 Month
<i>Note: Interim follow-up is recommended for ‘caused’ nonconformities, but it is not mandatory.</i>			

Table 22-10a – Closure Timelines for Nonconformities Caused by the Organization

- 22.10.4. Each nonconformity with a context classification that is ‘**not solely caused by the organization**’ (see context classification definitions above - 22.3.1.2 & 22.4) is handled according to Table 22-10b and the paragraphs below.

*Note: The SA8000 certification scheme is committed to promoting total conformity within each organization’s defined context, however, the very nature of a nonconformity that is ‘Not Solely Caused by the Organization’ (‘Causes with Other Contributors’, ‘Contributes To’, or ‘Linked To’) usually makes it unfeasible for the organization to unilaterally commit to fully effective corrective action within a specified, finite, closure period. The new (2026) requirements below, therefore, acknowledge that this type of nonconformity must be handled differently from a nonconformity directly caused by the organization. During the early years of the SA8000:2026 Certification Scheme, SAI is continually reviewing the effectiveness of the approach defined below.*

- 22.10.4.1. In the case of ‘**Not Solely Caused by the Organization**’ context classifications, the CAB shall assign a suitably competent Audit Team Leader(s) (and, if required, technical expertise) to conduct follow-up reviews at regular intervals (as shown in table 22-10b). At each review (typically during a subsequent audit or routine Follow-Up Assessment’), the Audit Team Leader shall consider the degree to which the organization is committed to, and making progress towards, resolving the underlying causes of the nonconformity, as follows:

- a) Commitment
  - i. Risks are identified, documented, and prioritized.
  - ii. Responsibilities and accountabilities are assigned.
  - iii. Personnel and stakeholders are engaged in the process.
- b) Action with Available Resources
  - i. Controls, mitigation, and/or remediation are implemented to the extent feasible.
  - ii. Efforts reflect good faith and responsible use of available channels and mechanisms.
  - iii. Decisions and actions demonstrate that the organization is doing what it reasonably can (given its resources, authority, and influence) to drive effective long-term corrective and/or remedial actions.
- c) Improvement Planning
  - i. A realistic, time-bound improvement plan exists to address identified shortcomings.
  - ii. Objectives are established, measurable, and aligned with SA8000 intent.
  - iii. Plans are periodically reviewed and revised.
- d) Demonstrable Progress Over Time
  - i. Evidence demonstrates incremental improvement, where possible.
  - ii. The corrective action accomplishments and pace of progress are proportional to the organization's resources, authority, and influence.
  - iii. Areas of stagnation are justified with traceable reasoning and reviewed regularly (not less than annually).

**22.10.4.2. 'Not Solely Caused by the Organization' Major or Minor Nonconformity – possible Review outcomes.**

- a) If satisfied that the actions undertaken by the organization are sufficient to close the nonconformity (i.e. there is low likelihood that similar risks or impacts remain, or could occur in future), the Audit Team Leader shall record his/her observations and conclusions, and close the nonconformity.
- b) If actions undertaken by the organization are insufficient to close the nonconformity, but the Audit Team Leader is satisfied that the conditions (a-d above) are met, the Audit Team Leader shall record his/her observations and conclusions, and the nonconformity may continue in its current status until the next review or Extension/Escalation Decision.
- c) If actions undertaken by the organization are insufficient to close the nonconformity and conditions (a-d above) are not met (i.e. the organization is unable, or unwilling, to credibly demonstrate reasonable progress, and, where necessary, provide justification for any credible challenges to such progress, towards effective long-term corrective action and/or remediation), the Audit Team Leader shall record his/her observations and conclusions, and:
  - i. escalate the existing nonconformity to the next (or appropriate) criticality classification (see 22.3.3 above); and
  - ii. raise a new (additional) nonconformity (having the appropriate finding 'criticality' - see 22.3.3 above) against SA8000:2026 criterion M10.4.

22.10.4.3. **‘Not Solely Caused by the Organization’ Major or Minor Nonconformity – possible Extension/Escalation Decision outcomes.**

- a) If satisfied that the actions undertaken by the organization are sufficient to close the nonconformity (i.e. there is low likelihood that similar risks or impacts remain, or could occur in future), the Audit Team Leader shall record his/her observations and conclusions, and close the nonconformity.
- b) If actions undertaken by the organization are insufficient to close the nonconformity, but the Audit Team Leader is satisfied that the conditions (a-d above) are met, the Audit Team Leader shall record his/her observations and conclusions, and may extend the nonconformity in its current status for the additional period indicated in the table 22.10b.
- c) If actions undertaken by the organization are insufficient to close the nonconformity and conditions (a-d above) are not met (i.e. the organization is unable, or unwilling, to credibly demonstrate reasonable progress, and, where necessary, provide justification for any credible challenges to such progress, towards effective long-term corrective action and/or remediation), the Audit Team Leader shall record his/her observations and conclusions, and:
  - i. escalate the existing nonconformity to ‘Critical’ status;

22.10.4.4. **‘Not Solely Caused by the Organization’ Critical Nonconformity – possible Closure/Escalation Decision outcomes.**

- a) If satisfied that the actions undertaken by the organization are sufficient to close the nonconformity (i.e. there is low likelihood that similar risks or impacts remain, or could occur in future), the Audit Team Leader shall record his/her observations and conclusions, and close the nonconformity.
- b) If actions undertaken by the organization are insufficient to close the nonconformity, the Audit Team Leader shall record his/her observations and conclusions, and recommend to the CAB that the organization’s certification be suspended.

*Note: Per 22.3.8 above, there can be no period extension, escalation, or de-escalation of a Critical Nonconformity.*

<b>Nonconformities Not Solely Caused by the Organization (See definitions above)</b>			
<b>Context Classification</b>	<b>Follow-up and Extension/Escalation Timelines</b>		
	<b>Minor</b>	<b>Major</b>	<b>Critical</b>
<b>‘Causes with Other Contributors’ Minimum Follow-up Frequency</b>	~ 12 monthly	~ 6 monthly	N/A
<b>‘Causes with Other Contributors’ Extension/Escalation Decision</b>	< 24 months	< 12 months	< 1 Month
<b>‘Causes with Other Contributors’ Possible Extension Period</b>	Up to 24 months	Up to 12 months	None
<b>‘Contributes To’ &amp; Linked To Minimum Follow-up Frequency</b>	~ 12 monthly	~ 12 monthly	N/A

<b>'Contributes To' &amp; Linked To</b> Extension/Escalation Decision	<b>&lt; 48 months</b>	<b>&lt; 24months</b>	<b>&lt; 1 Month</b>
<b>'Contributes To' &amp; Linked To</b> Possible Extension Period	<b>Up to 48 months</b>	<b>Up to 24 months</b>	<b>None</b>

Note: The 'Extension/Escalation Decision' deadlines represent the maximum time from the the date of issuance of the nonconformity finding at that criticality level. A nonconformity should be followed-up and closed sooner if practicable. Repeated, periodic, follow-up reviews, as indicated in the above table, are mandatory for nonconformities with these context classifications. Under specified conditions (see 22.10.4, above) the timeline of a Major or Minor Nonconformity may be extended for a further period as shown. For example: A 'Major' / 'Causes w/Contributors' Nonconformity must be subject to a review at 12 months and an Extension/Escalation Decision after 24 months. If not closed, or extended at this stage, it would be escalated to a 'critical' nonconformity. Subsequently, if not fully addressed within a further 1 month, suspension must be recommended.

Table 22-10b – Follow-Up and Extension/Escalation Timelines for Nonconformities Not Solely Caused by the Organization

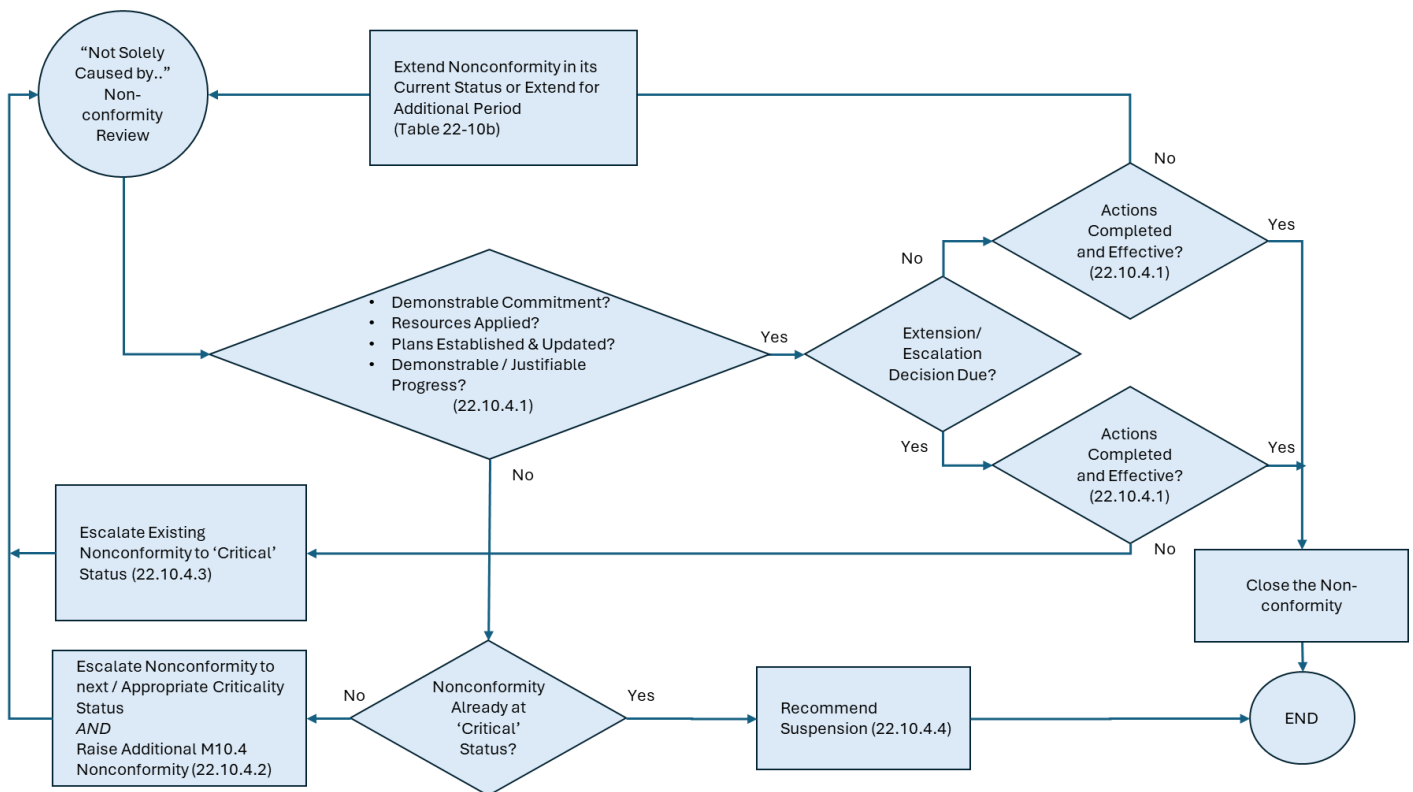


Diagram 22-10-1 - Not Solely Caused by the Organization Review Process

22.10.5. In accordance with the timelines in the above tables 22-10a & 22-10b, CAB follow-up of an organization's response and handling (demonstrable root cause analysis and corrective action) may take place via (some or all of):

- a) exchange of evidence via email, or similar;
- b) the next scheduled follow-up assessment (see below);
- c) the next scheduled certification audit; and/or

- d) an unscheduled '*Special Audit*'.

22.10.6. Under most circumstances, closure of nonconformities requires on-site follow-up verification of corrective action effectiveness, however, exceptions exist as follows:

- a) when credibly specified by the originating auditor in the 'nonconformity closure activity' field of the original nonconformity; and/or
- b) when a CAB Senior Lead Auditor (see Procedure 201B:2026) authorizes and records an alternative closure mechanism, (justifying, in detail, the circumstances of this exception).

*Note: At the time of the original publication of this document, Procedure 201B:2026 has not been published. In the interim, CABs are advised to use a well-experienced Lead Auditor.*

22.10.7. The CAB auditor assigned to follow-up the nonconformity shall, within the timelines specified above in Tables 22-10a & 22-10b determine whether the evidence of root cause analysis and corrective action evidence presented by the auditee organization is:

- a) sufficient for the CAB to accept actions as 'demonstrably effective in practice' and close the nonconformity ('closed' status);
- b) missing, incomplete, inadequate, or requiring escalation of the nonconformity to the next (or appropriate) criticality classification in accordance with 'criticality classification' requirements above (paragraph 22.3.3) ('escalated' status);
- c) sufficient for the CAB to accept actions as 'potentially effective' and change the status of the nonconformity (to 'pending verification' status); or

*Note: A 'potentially effective' action is applicable only when follow-up review of evidence (typically documentation supporting auditee organization's root cause analysis and corrective action) provides the reviewing auditor confidence that, if implemented as planned, it is probable that the nonconformity will be closed following a full implementation review within the specified timeline for closure - see tables above.*

- d) sufficient for the CAB to accept actions as 'partially effective' such that the Major or Minor 'finding criticality classification' (22.3.3) against which the nonconformity was originally raised is no longer applicable, but a lesser finding criticality classification remains applicable (to 'partially effective' status). In such cases, the reviewing auditor is required to:
- close the original nonconformity with a designation of 'partially effective', recording the justification for this decision and the number/reference of the new nonconformity; and
  - raise a new nonconformity or concern (changing the earlier 'finding criticality' and 'context' classifications as appropriate) recording a revised nonconformity or concern statement that defines the nature and scope of the continuing, lesser finding and the number/reference of the original nonconformity.

*Note: A designation of 'partially effective' may only be applied when the auditee organization's SA8000 program has improved such that the original Major or Minor criticality finding may be amended to a lesser criticality classification, but further actions are required because the auditee organization's SA8000 program continues to demonstrate a lesser 'finding criticality' classification (i.e., a finding originally resulting in a Major NC becomes a [new] Minor NC; or a 'Minor NC becomes a [new] Concern).*

*Note: Per 22.3.8 above, there can be no period extension, escalation, or de-escalation of a Critical Nonconformity.*

## 22.11. Certification Processes and Thresholds

- 22.11.1. The CAB shall define and maintain processes for SA8000 certification in accordance with the requirements of ISO/IEC 17021-1 clause 9.5 “Certification Decision”.
- 22.11.2. In each of the following circumstances, prior to the CAB SA8000 certification decision, a Senior Lead Auditor (Refer to Procedure 201B) independent of the audit process shall conduct an effective review of all assessment/audit outputs and the recommendations of the Audit Team Leader:
- a) Initial certification
  - b) Recertification
  - c) Changes to certification scope
  - d) Suspension or withdrawal of certification
  - e) Follow-up Assessments or surveillance audits that result in Major or Critical Nonconformities (whether routinely scheduled, or conducted as a follow-up of previous nonconformities)

*Note: With respect to e), above, SAI recommends that the CAB conducts an independent review of every maintenance/surveillance audit output, however, per ISO/IEC 17021-1 paragraph 9.5.2 and e) above, such review is required only when the organization’s certification status is threatened.*

- 22.11.3. Each independent review shall consider audit/assessment outputs (i.e., report, conclusions, nonconformities, recommendations, etc.). In undertaking the review, integrity and audit/assessment output clarity are paramount. Under no circumstances shall any auditor or other CAB representative allow his/her review to be compromised by commercial or other unethical influences.
- 22.11.4. If the reviewer identifies no ambiguities, no omissions, and is in agreement regarding:
- a) the organization’s certification scope;
  - b) adherence to scheme requirements; and
  - c) the appropriateness, traceability, and clarity of findings and conclusions
- ... then they shall authorize the Audit Team Leader’s recommendations and arrange for the certification decision-making to be processed in accordance with Table 22-11a below.
- 22.11.5. If the reviewer identifies ambiguities or omissions, or is not in agreement regarding:
- a) the organization’s certification scope;
  - b) adherence to scheme requirements; or
  - c) findings and conclusions
- ... then they shall solicit, agree, and record clarification/amendment of the audit/assessment outputs before authorizing the Audit Team Leader’s recommendations and arranging for the

certification decision-making to be processed in accordance with Table 22-11a below. If full agreement cannot be reached in a timely manner, a special audit shall be undertaken to resolve all remaining contentious issues.

<b>Threshold</b>	<b>Decision</b>	<b>Further Expectations</b>
<b>Critical Nonconformity</b> - any context classification	Initial certification withheld until satisfactorily resolved.  If currently certified - Initiation of CAB suspension process (per ISO 17021-1:2015 Paragraph 9.6.5 )	Immediate satisfactory resolution and closure as defined in Table 22-10a or Table 22-10b.
<b>Major Nonconformity</b> that Organization Causes	Initial certification withheld until satisfactorily resolved.  If currently certified - Follow-up and closure required.	Follow-up(s) and closure required, as defined in Table 22-10a.  Escalate to Critical Nonconformity if not satisfactorily resolved within closure timeline.
<b>Major Nonconformity</b> Not Solely Caused by the Organization	The awarding or continuation of certification is not immediately impacted.	Follow-up(s), Extension/Escalation Decision and closure as defined in Table 22-10b.
<b>Minor Nonconformity</b> that Organization Causes	The awarding or continuation of certification is not immediately impacted.	Follow-up(s) and closure required, as defined in Table 22-10a.  Escalate to Major Nonconformity if not satisfactorily resolved within closure timeline.
<b>Minor Nonconformity</b> Not Solely Caused by the Organization	The awarding or continuation of certification is not immediately impacted.	Follow-up(s), Extension/Escalation Decision and closure as defined in Table 22-10b.
<b>Concern</b> of any type	The awarding or continuation of certification is not immediately impacted.	Sampling follow-up only
<p><i>Note: Unlike certification to SA8000:2014 and previous versions, providing the conditions of this document are met, it is possible for an organization to be certified with one or more outstanding Major Nonconformity in place. It is not possible to certify, or recertify an organization with one or more outstanding Critical Nonconformity.</i></p>		

Table 22-11a: Certification Thresholds

## 200 Supplement Annex 1 – SAI Industry Sector Codes

### Changes Made – Section 10 New Requirement

<p><b>A CONSUMER GOODS</b></p> <p>A1 Apparel, Accessories &amp; Footwear</p> <p>A2 Appliance Manufacturing</p> <p>A3 Building Products &amp; Furnishings</p> <p>A4 E-Commerce</p> <p>A5 Household &amp; Personal Products</p> <p>A6 Multiline and Specialty Retailers &amp; Distributors</p> <p>A7 Toys &amp; Sporting Goods</p>	<p><b>G RENEWABLE RESOURCES &amp; ALTERNATIVE ENERGY</b></p> <p>G1 Biofuels</p> <p>G2 Forestry Management</p> <p>G3 Fuel Cells &amp; Industrial Batteries</p> <p>G4 Pulp &amp; Paper Products</p> <p>G5 Solar Technology &amp; Project Developers</p> <p>G6 Wind Technology &amp; Project Developers</p>
<p><b>B EXTRACTIVES &amp; MINERALS PROCESSING</b></p> <p>B1 Coal Operations</p> <p>B2 Construction Materials</p> <p>B3 Iron &amp; Steel Producers</p> <p>B4 Metals &amp; Mining</p> <p>B5 Oil &amp; Gas Exploration &amp; Production</p> <p>B6 Oil &amp; Gas Midstream</p> <p>B7 Oil &amp; Gas Refining &amp; Marketing</p> <p>B8 Oil &amp; Gas – Services</p>	<p><b>H RESOURCE TRANSFORMATION</b></p> <p>H1 Aerospace &amp; Defense</p> <p>H2 Chemicals</p> <p>H3 Containers &amp; Packaging</p> <p>H4 Electrical &amp; Electronic Equipment</p> <p>H5 Industrial Machinery &amp; Goods</p>
<p><b>C FINANCIALS</b></p> <p>C1 Asset Management &amp; Custody Activities</p> <p>C2 Consumer Finance</p> <p>C3 Insurance</p> <p>C4 Investment Banking &amp; Brokerage</p> <p>C5 Mortgage Finance</p> <p>C6 Security &amp; Commodity Exchanges</p>	<p><b>I SERVICES</b></p> <p>I1 Advertising &amp; Marketing</p> <p>I2 Casinos &amp; Gaming</p> <p>I3 Education</p> <p>I4 Hotels &amp; Lodging</p> <p>I5 Leisure Facilities</p> <p>I6 Media &amp; Entertainment</p> <p>I7 Professional &amp; Commercial Services</p> <p>I8 Governmental Services</p>
<p><b>D FOOD &amp; BEVERAGE</b></p> <p>D1 Agricultural Products</p> <p>D2 Alcoholic Beverages</p> <p>D3 Food Retailers &amp; Distributors</p> <p>D4 Meat, Poultry &amp; Dairy</p> <p>D5 Non-Alcoholic Beverages</p> <p>D6 Processed Foods</p> <p>D7 Restaurants</p> <p>D8 Tobacco</p>	<p><b>J TECHNOLOGY &amp; COMMUNICATIONS</b></p> <p>J1 Electronic Manufacturing Services &amp; Original Design Manufacturing</p> <p>J2 Hardware</p> <p>J3 Internet Media &amp; Services</p> <p>J4 Semiconductors</p> <p>J5 Software &amp; IT Services</p> <p>J6 Telecommunication Services</p>
<p><b>E HEALTH CARE</b></p> <p>E1 Biotechnology &amp; Pharmaceuticals</p> <p>E2 Drug Retailers</p> <p>E3 Health Care Delivery</p> <p>E4 Health Care Distributors</p> <p>E5 Managed Care</p> <p>E6 Medical Equipment &amp; supplies</p>	<p><b>K TRANSPORTATION</b></p> <p>K1 Air Freight &amp; Logistics</p> <p>K2 Airlines</p> <p>K3 Auto Parts</p> <p>K4 Automobiles</p> <p>K5 Car Rental &amp; Leasing</p> <p>K6 Cruise Lines</p>
<p><b>F INFRASTRUCTURE</b></p> <p>F1 Electric Utilities &amp; Power Generators</p> <p>F2 Engineering &amp; Construction Services</p> <p>F3 Gas Utilities &amp; Distributors</p> <p>F4 Home Builders</p> <p>F5 Real Estate</p> <p>F6 Real Estate Services</p> <p>F7 Waste Management</p> <p>F8 Water Utilities &amp; Services</p>	

# 200 Supplement Annex 2 - Generic Audit Planning Structure Requirements

Changes Made – New Section 22 Requirement

## Recommended (Typical) Audit Planning Structure for an SA8000:2026 Certification Audit

Each Audit Plan shall reflect the need to sequentially gather, group, and consolidate audit evidence throughout the audit. The generic outline below shall be broadly followed. However, Audit Team Leaders are expected to tailor requirements below to meet the needs of each individual audit (Audit Team assignments, timing, and other factors). Refer to Sections 12 and 22 of Procedure 200 Supplement for further details.

*Note: The plan below provides minimal illustrative structure and examples only – A real audit plan should be tailored so that each element efficiently/effectively defines the evidence-gathering needs of the audit by reflecting the management and/or physical structure of the auditee organization. A real audit plan also needs to define time allocation and Audit Team assignments for each Audit Activity.*

<b>Audit Activity (and primary purpose)</b>	<b>Audit area / topics (as applicable)</b>	<b>SA8000 Focus</b>
<b>1. Opening meeting</b>	Convened with responsible management	Audit Process
<ul style="list-style-type: none"> <li>• Introduce auditor and auditee personnel. Outline audit process</li> <li>• Establish/confirm management structure of organization</li> <li>• Establish/confirm physical structures of organization</li> <li>• Establish and confirm scope of certification (per P200 section 10)</li> <li>• Review org charts, site plans</li> <li>• Physical familiarization tour of facilities</li> </ul>		
<b>2. Conduct top management interviews and establish planned management system</b>	Management offices  Conference room  Review planning of top-level management processes (M1- M5) governance, structure, understanding, commitment, scope claims, documented management system, impacts/risk approach, value chain arrangements, integration, etc.).	M1 – M5  (Overview of program planning )
<ul style="list-style-type: none"> <li>• Establish/confirm overall management claims/position/leadership (interviews and documentation)</li> <li>• At this stage of the audit, the auditor is <u>not evaluating the effectiveness</u> of management system claims/arrangements (this comes later – stage 7, below), but is:                             <ul style="list-style-type: none"> <li>i. confirming management understanding of the management system</li> <li>ii. collecting management verbal evidence of intent</li> </ul> </li> </ul>		

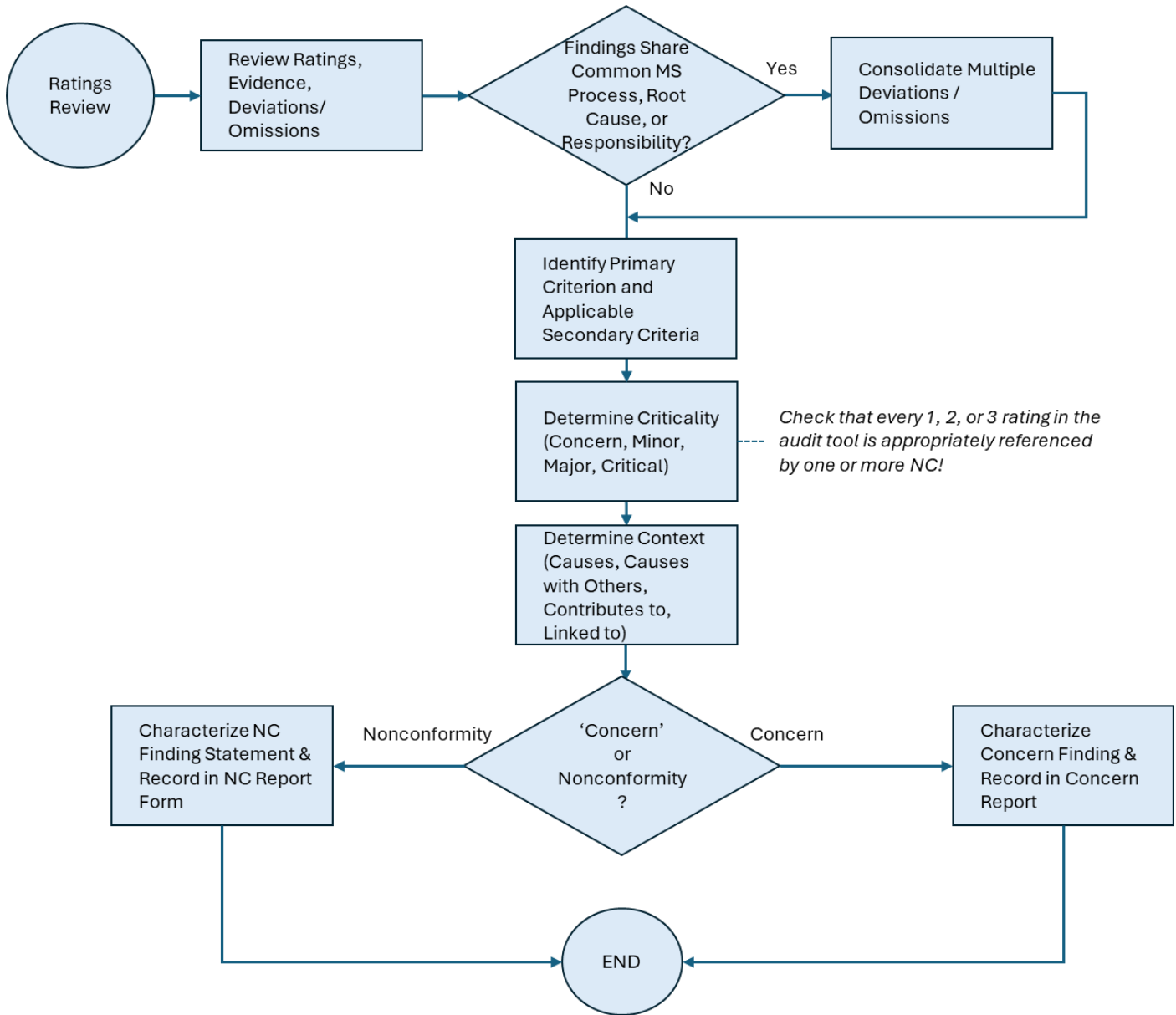
<p>iii. developing a more complete understanding of the auditee organization’s system and structure in order to amend/‘fine tune’ the audit plan to improve the efficiency and effectiveness of allocated audit time and resources.</p>		
<p><b>3. Conduct preliminary personnel (worker) interviews</b></p>	<p>Risk-based topics</p>	<p>D1 – D7  (as applicable – based on organizational context and risks)</p>
<p>• Establish/confirm personnel issues, concerns, and involvement (predominantly for audit focus)</p>		
<p><b>4. Conduct ‘decent work’ interviews &amp; review process planning and records (various operational departments and involving management, workers, other personnel as appropriate)</b></p>	<p>Human Resources/Personnel  Contracting/ Purchasing/ Supplier Management  Production &amp; Operations (planning and recording)  Accounting and Payroll  Contracted Services  Other (as needed)</p>	<p>D1 – D7, M2, M7  (All)</p>
<p>• Evaluate performance against ‘decent work’ requirements</p>		
<p><b>5. Conduct facilities walkthrough to review evidence of physical aspects of ‘decent work’ requirements (in conjunction with, and in support of, 4, above)</b></p>	<p>Buildings, grounds, and facilities  Utilities  Maintenance  Production  Storage, shipping, and transportation  Emergency  Off-site  Indirect – Accommodation medical; food services; cleaning; security; contracting</p>	<p>D6</p>
<p>• Evaluate physical evidence, infrastructure, materials, environment, personnel, communication media</p>		
<p><b>6. Determine overall demonstrable commitment to ‘decent work’ principles and ‘decent work’ management system controls</b></p>	<p>Audit evidence gathered up to this point</p>	<p>D1-D7 first and last criteria of each clause</p>
<p>• Evaluate overarching (management control of, respect for, and effectiveness/ performance of) ‘decent work’ controls witnessed during the audit (“Respect” and “DW Management” entries in DW tabs of the audit tool), building upon earlier audit findings.          • Overarching requirements have been adequately considered and addressed (each SA8000 clause)          • Consider deviations and omissions observed</p>		

<ul style="list-style-type: none"> <li>Group and consolidate decent work audit findings</li> </ul>		
<b>7. Conduct ‘management systems’ interviews &amp; review records (various operational departments and personnel)</b>	<p>Audit evidence gathered up to this point (particularly from 2 and 6, above)</p> <p>Management offices</p> <p>Conference room</p> <p>Leadership, policies, involvement, context, risks, objectives</p> <p>Plans, procedures, databases, documentation, reporting, improvement, etc.</p>	M1 – M10 (confirmation of demonstrable management system implementation and effectiveness)
<p>Building upon earlier audit findings...</p> <ul style="list-style-type: none"> <li>Evaluate and confirm that Management Leadership and System planning (M1 – M5) requirements are being realized in practice</li> <li>Evaluate the level of conformity to overall Management Systems Requirements (M6 – M10) in fulfilling Plan – Do – Check – Act expectations of the Standard)</li> </ul>		
<b>8. Conduct closing interviews (as needed) of workers and other personnel</b>	Confidential/ private location	D1 – D7 , M2, M7  (as applicable – based on organizational context and risks)
<ul style="list-style-type: none"> <li>Evaluate personnel evidence (building upon, and predominantly for triangulation of, earlier audit findings)</li> </ul>		
<b>9. Determine overall demonstrable commitment to ‘foundational’ legal criteria.</b>	All audit evidence gathered up to this point	F2 -F4
<ul style="list-style-type: none"> <li>Evaluate overarching respect for, and commitment to, SA8000 foundational principles and requirements, as witnessed and demonstrated by the organization’s ‘decent work’ achievements and controls during the audit, building upon earlier audit findings. (“Foundational” tab in the audit tool)</li> </ul>		
<b>10. Determine adherence to “Fraudulent Acts” requirements</b>	Audit evidence gathered up to this point	M8.1
<ul style="list-style-type: none"> <li>Evaluate ‘fraudulent acts’ controls and performance to establish credibility of organization’s claims and profile and veracity/credibility of audit findings and conclusions (‘Fraudulent Acts’ tab in the audit tool)</li> </ul>		
<b>11. Audit Team preparatory meeting</b>		Audit Process
<ul style="list-style-type: none"> <li>Determine and prepare audit findings and conclusions. Complete audit tool, Audit Nonconformities/Findings and Concerns Report</li> </ul>		
<b>12. Closing Meeting</b>	Convened with responsible management	Audit Process
<ul style="list-style-type: none"> <li>Deliver audit findings and audit conclusion</li> </ul>		

# 200 Supplement Annex 3 - Section 22 Guidance

## Evaluating Adverse Impacts – Finding Consolidation and Criticality Guidance

The following flow diagram illustrates sequence of transforming observed deviations or omissions into the appropriate finding criticality and context.



Flow Diagram 22-A-1

### Abbreviations Used

Cause with Cont.: Cause with Contributors

Cont.: Contribute

DP: Decision Point

MS: Management System

NC: Nonconformity

Org.: Organization

## Key Concepts for Assigning Ratings

The guidance and best practice below should be understood and applied by auditors to determine the ‘criticality’ of audit findings (Procedure 200 section 22.3). To determine the criticality of findings, an auditor is required to first consider ‘severity’, then ‘incidence’ of actual adverse impacts and/or ‘likelihood’ of potential adverse impacts. Consider the role of the three concepts below:

- **Severity:** the magnitude of an actual and/or potential adverse impact.
- **Incidence:** the scale/frequency of actual adverse impacts.
- **Likelihood:** the chance that a potential adverse impact will occur in the relevant context.

Although characterized in writing for the first time, the requirements (22.3) and guidance (this Annex) of procedure 200 equate to and formalize the best practices employed by competent SA8000 auditors since the Standard’s inception, (i.e. Severity of impact x Incidence/Likelihood = Risk). To assist with the criticality determination, further component guidance is provided below.

## Understanding ‘Severity’

**Severity:** Scale, scope, or irremediable character of an actual and/or potential adverse impact, taking into account its gravity, the number of potential and/or actual individuals affected, its irreversibility, and any limits on the ability to restore affected individuals to a situation equivalent to that prior to the impact within a reasonable period of time.

Level	Definition	Controls	Internal environment	External environment
<b>Low</b>	Limited harm and limited rights impact per affected personnel/ occurrence; typically short-lived and readily reversible; remedy is usually straightforward.	Controls support early detection and quick restoration; remediation is simple, low-complexity, and easily verified; minimal barriers to remedy.	Impact intensity is low: minimal detriment to wellbeing, dignity, or economic security; no material health/ safety consequence; effects are readily reversible once corrected.	Limited external constraints on remedy; few third-party dependencies; external factors unlikely to increase impact intensity or impede restoration.
<b>Moderate</b>	Meaningful harm and/or rights impact per affected personnel/ occurrence; may be difficult to reverse quickly and typically requiring structured remediation and verification.	Controls are insufficient to prevent meaningful harm or to ensure prompt restoration; corrective and preventative action requires structured steps and verification; barriers to remedy may exist (e.g., communication/ access, administrative complexity, fear of speaking up).	Impact intensity is tangible: noticeable reduction in wellbeing, dignity, or economic security; credible risk of non-trivial health/ safety consequence; full restoration may require time and coordinated action.	External dependencies or conditions can increase remediation complexity (e.g., third-party administration, contractor interfaces, external service providers); external pressures may hinder timely restoration.
<b>High</b>	Severe harm and/or substantial rights impact per affected personnel/ occurrence; potentially irreversible or long-lasting; difficult to remedy and may require major system change and independent verification.	Controls failed, were or are absent in a way that permits severe harm or continued exposure; safeguarding and reporting environment is weak (including retaliation risk); remediation is complex, prolonged, and may require external validation.	Impact intensity is high: serious threat to life/ health, severe loss of dignity/ agency, or major economic harm; effects may be long-lasting even after corrective action; restoration may be constrained by trauma, lost opportunity, or ongoing risk.	External conditions can amplify impact intensity or obstruct remedy (e.g., restrictive third-party practices, weak external safeguards/ enforcement, destabilizing shocks); external actors may contribute to continued exposure or constrain restoration.

Table 22-A-1: Severity of Actual and/or Potential Adverse Impacts

## Understanding ‘Incidence’

**Incidence:** The evidenced frequency and distribution of an observed actual adverse impact in the audited population (e.g., time, departments, shifts, locations, labor providers).

Level	Definition	Controls	Internal environment	External environment
<b>Low</b>	Isolated occurrence with clear boundaries and/or narrow applicability.	Controls generally working; issue not found when sampling is expanded; not reflected in complaints/ records/ trends; contained by normal supervision/ monitoring.	Single or very limited instance(s); limited to one area/ shift/ person; short duration; clear containment boundary.	No indication of propagation through third parties or across sites (e.g., not linked to labor agent/ supplier practices; not present beyond the immediate unit).
<b>Moderate</b>	More than isolated; some repetition or multi-area presence.	Partial control weakness; sampling expansion finds additional instances but not pervasive; limited pattern suggests inconsistent application.	Found in multiple records/ interviews; across two or more areas/ shifts/ personnel; occurred more than once over time; emerging pattern.	Some spread via organizational footprint or external interfaces (e.g., multiple sites/ functions or contractor/ agency workforce involved), but still limited in extent.
<b>High</b>	Widespread and/or persistent pattern; strong evidence of systemic presence.	Control failure enabling recurrence; recurring complaints; trend data shows persistence; monitoring/ supervision not detecting or not correcting.	Many/ repeated similar instances across departments/ shifts/ sites/ personnel; medium to long duration; persistent pattern.	Evidence of broad propagation beyond a single unit (e.g., multi-site presence; systemic third-party/ contractor/ agent contribution; externally driven practices reinforcing persistence).

Table 22-A-2: Incidence of Actual Adverse Impacts

## Understanding ‘Likelihood’

**Likelihood:** The chance that a potential adverse impact will occur in the relevant context (e.g., site, process, contractor/labor provider, shift, worker group), and the scope across which it would foreseeably occur if it did. Likelihood combines two judgments: how probable occurrence is under reasonably foreseeable conditions, and how broadly any occurrence would reach.

Level	Definition	Controls	Internal environment	External environment
<b>Low</b>	Unlikely under normal, reasonably foreseeable circumstances, and/or any occurrence would be narrowly bounded. Would require non-foreseeable or exceptional conditions for adverse outcomes to occur, or the conditions present could only produce isolated impact with clear boundaries and narrow applicability.	Strong controls consistently applied; effective supervision and routine monitoring; high awareness and training; no similar issues in recent audits or complaints. Where any residual risk exists, it is contained to a defined, narrow population or process step.	Stable operations; low worker vulnerability; low turnover; few change events (e.g., new lines or processes, new dorms, new labor provider). Any exposed group is small and clearly bounded.	Low exposure to external pressure points (e.g., not in peak or seasonal surge; stable supply base; low dependence on external labor sourcing). Any external exposure is confined to a single, well-managed channel.
<b>Moderate</b>	Possible under reasonably foreseeable circumstances, with potential for repetition or	Controls exist but are inconsistently applied; partial monitoring; mixed	Moderate turnover; known operational pressure points (e.g.,	Increased external reliance or transition risk (e.g., new suppliers

Level	Definition	Controls	Internal environment	External environment
	multi-area presence and reach. Conditions are present, or may be present, under which — if aligned or if controls weaken — adverse outcomes would plausibly occur across more than an isolated set of personnel, locations, or operations.	worker awareness or training; isolated prior instances in audits or complaints. Where controls weaken, the affected population or process footprint is meaningful but not yet systemic.	production targets); changes underway (e.g., new managers, process changes). Affected groups span more than one team, shift, or area.	or agents; shifting labor market or sourcing conditions). Exposure spans multiple channels or counterparties without yet being systemic.
<b>High</b>	Likely under reasonably foreseeable circumstances, or the conditions present would foreseeably produce widespread or systemic occurrence. Conditions are present that, if not addressed, would foreseeably produce occurrence or recurrence affecting a broad population, multiple areas, or a persistent pattern.	Control absent, routinely bypassed, or not evidenced (inconsistent records); repeated similar findings; weak grievance usage or trust, indicating ineffective controls. The gap applies across the operation rather than to a single bounded process.	High overtime or production pressure; high turnover; significant management change; concentration of vulnerable groups (migrants, young workers, temporary workers). Exposure reaches a broad worker population or multiple sites, shifts, or functions.	High reliance on unvetted suppliers or labor agents, or on high-risk recruitment channels; elevated exposure to external labor-sourcing risks and market pressures. Exposure is structural — built into how the operation sources, hires, or contracts.

Table 22-A-3: Likelihood of Potential Adverse Impacts

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