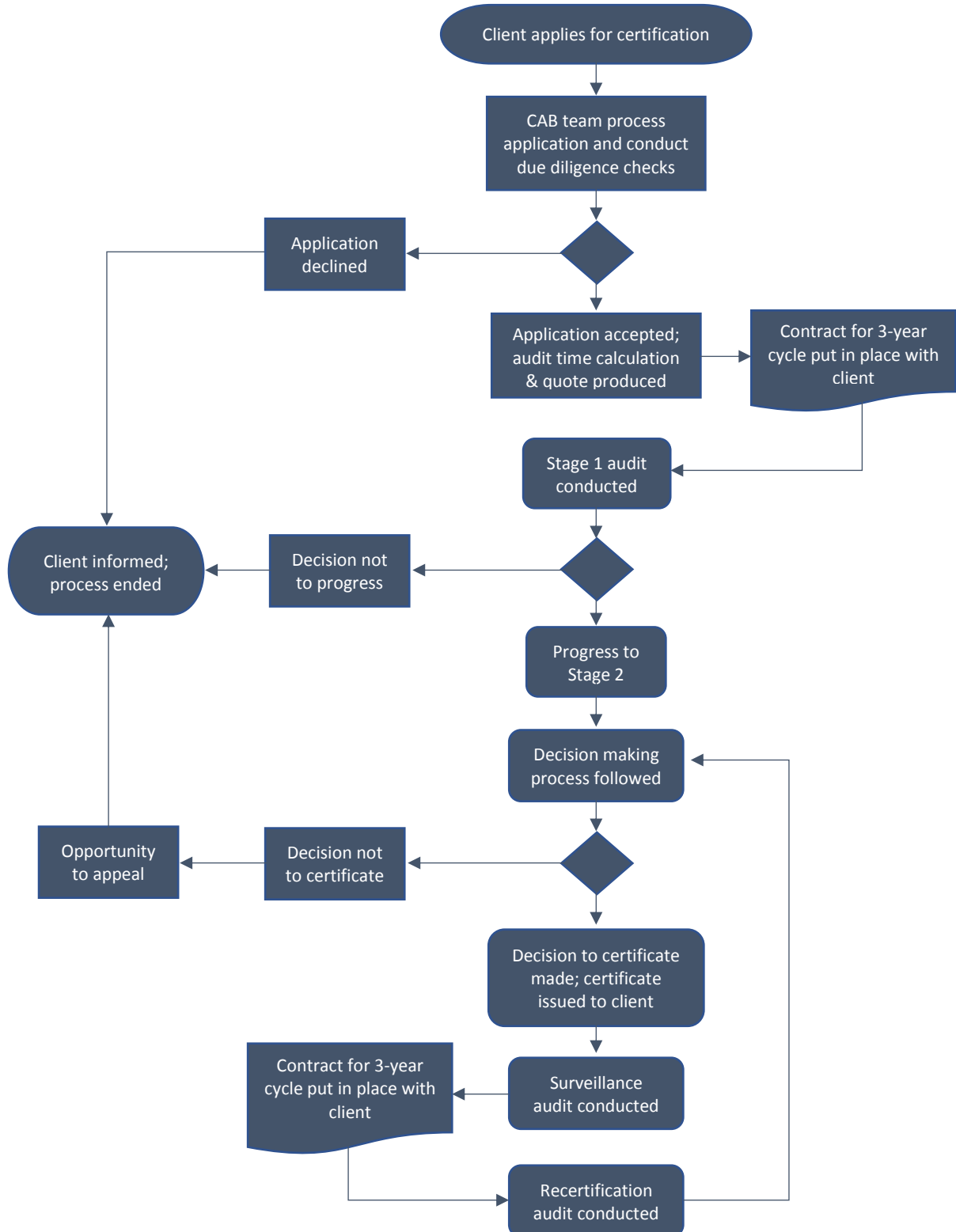


Client Audit Procedure

Scope of Procedure

The client’s certification journey and management of the certification process, including establishing audit programmes, audit team selection, initial certification, surveillance, and recertification, closing out audit findings, decision making and issuing certificates.

Client Certification Journey



Audit Programme Development

An audit programme will be produced by the CAB team at the start of each 3-year cycle to cover all aspects of the standard. 3 months prior to expiry, a recertification audit will be scheduled along with a new audit programme for the new 3-year cycle.

Each initial certification and recertification audit will cover all requirements of the standard being audited against. The recertification shall also review the effectiveness of the client's management system, as well as their commitment to maintenance and continual improvement of their management system.

Each surveillance audit will cover:

- Review of previous audit findings
- Effectiveness of the management system
- Changes to the management system
- Continual improvement
- Operational control
- Non-conformities and actions to address them
- The results of internal audits
- Management reviews
- Complaint handling
- Use of certification mark

When planning the audit programme for the client, the following will be considered:

- The method of auditing
- The size of the organisation
- The scope and complexity of the management system
- Results of previous audits
- The demonstrated level of effectiveness of the management system
- The functions of the organisation
- The sites to be sampled
- Whether the client operates shifts

Establishing Scope of Certification

The scope of the client's certification defines its geographic locations, products and services provided, and identifies any exclusions. The client will provide information at the application stage that will be used to determine the scope of certification requested. The scope of a certification will reflect those characteristics of the management system that are assessed within a certification audit. The scope may widen for example, where new products or services are offered by a client as this may introduce additional regulatory scrutiny that must be managed by the system.

Where the scope of the CMS/ABMS does not appear sufficient to meet the context of the client's activities, they would be deemed unprepared to go through a conformity assessment exercise with ICA Risk, except to provide a gap analysis.

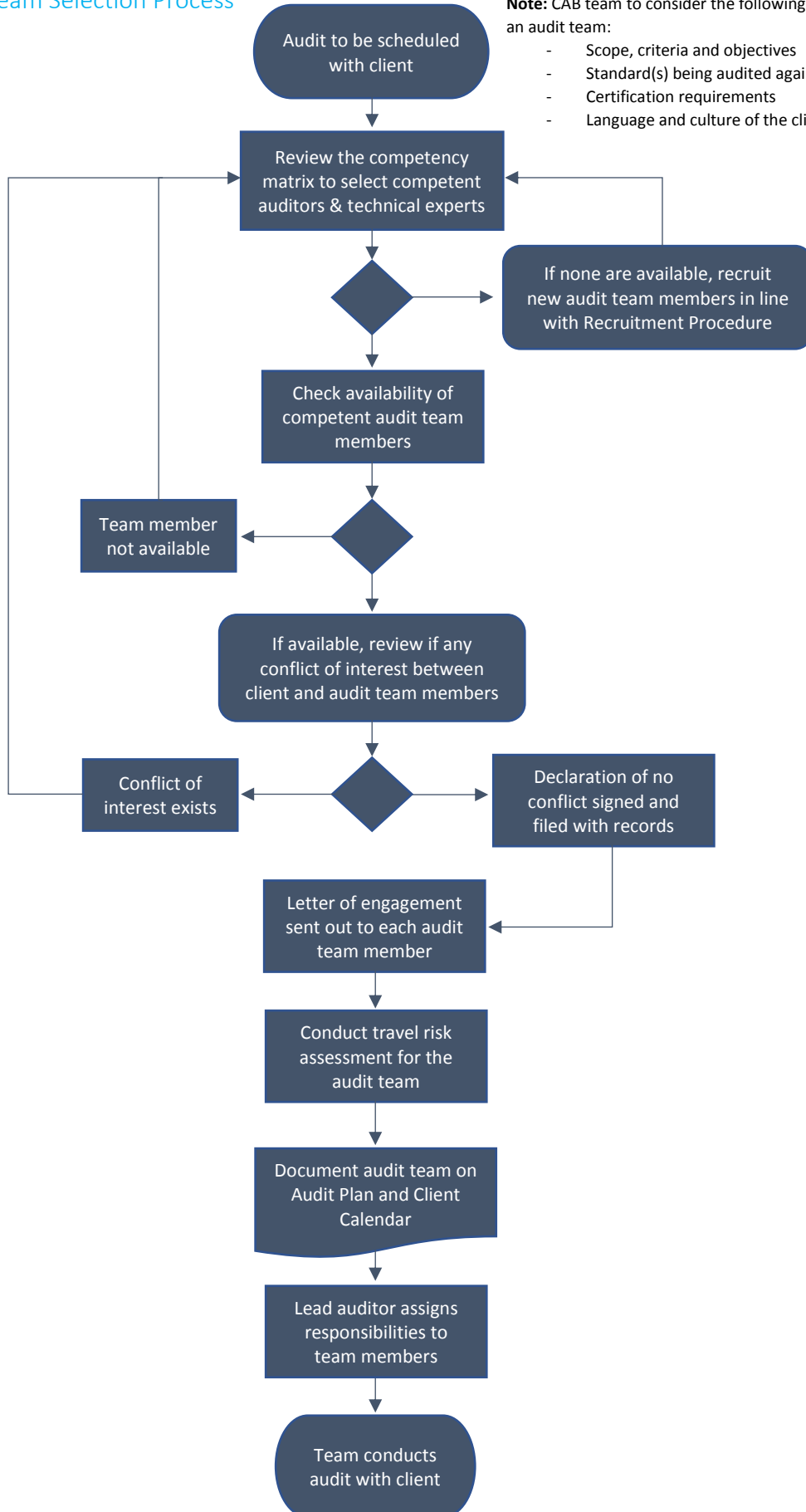
If a client requests specific exclusions to the scope of their management system, such as geographical locations or activities, ICA Risk will confirm that these exclusions do not present bribery risks that might undermine the operation of the client's management system. If key areas are excluded, then justification from the client will be required as to how the integrity of the management system is maintained. The scope of certification will be reviewed at stage 1 by the lead auditor to ensure that the scope is adequate and does not present any undue risks to the management system.



Audit Team Selection Process

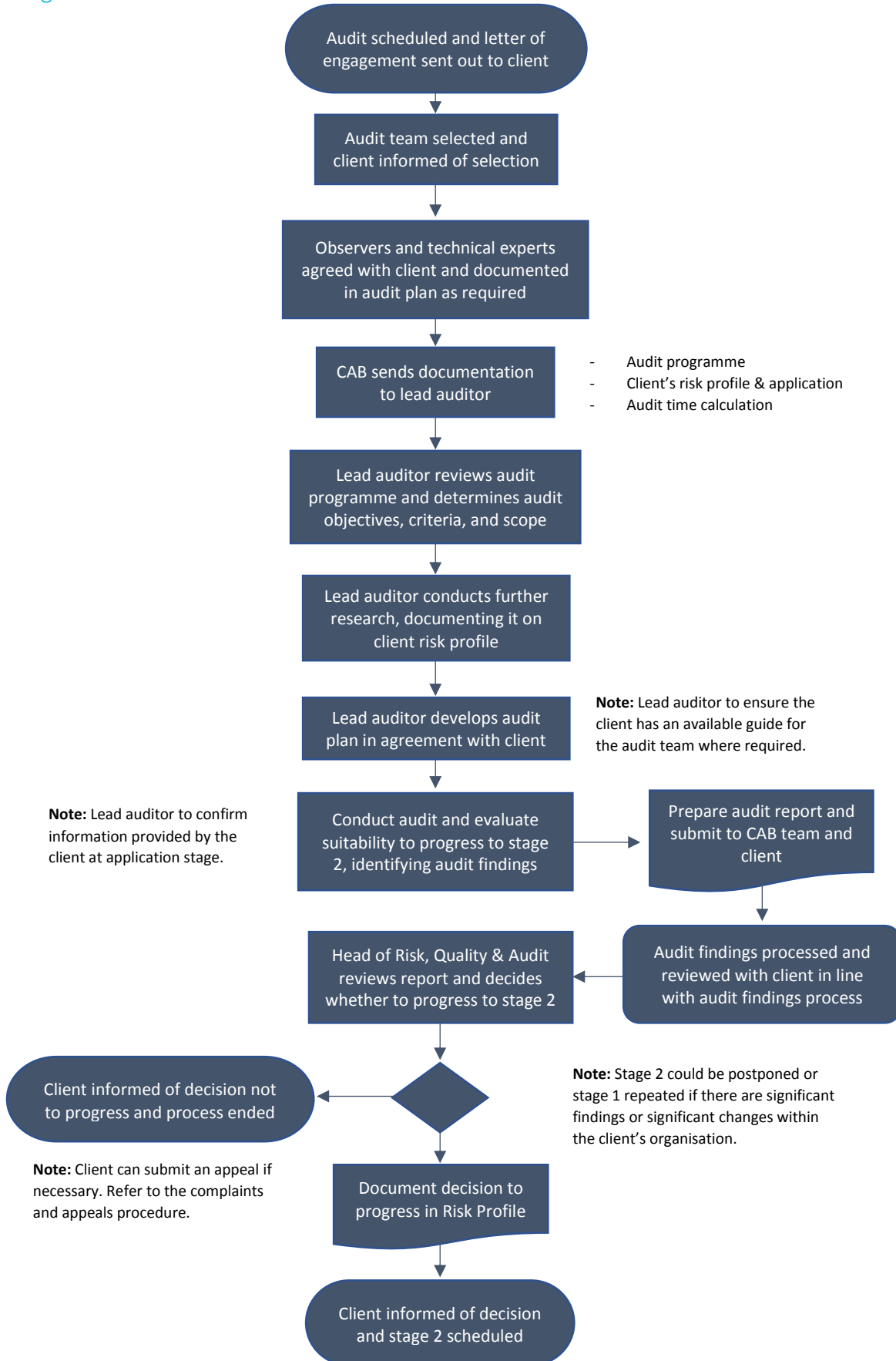
Note: CAB team to consider the following when identifying an audit team:

- Scope, criteria and objectives
- Standard(s) being audited against (if joint audit)
- Certification requirements
- Language and culture of the client



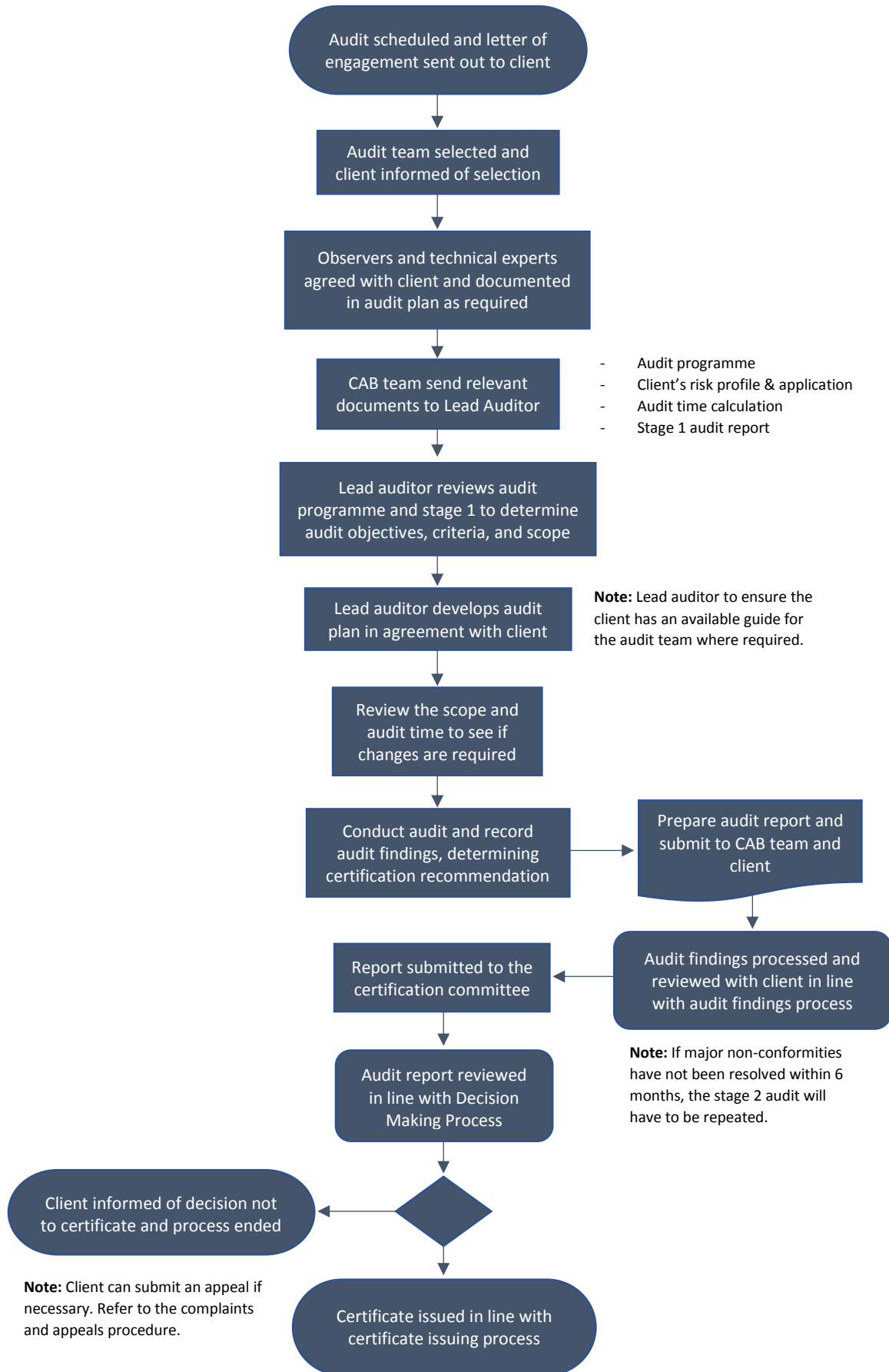


Stage 1 Audit Process





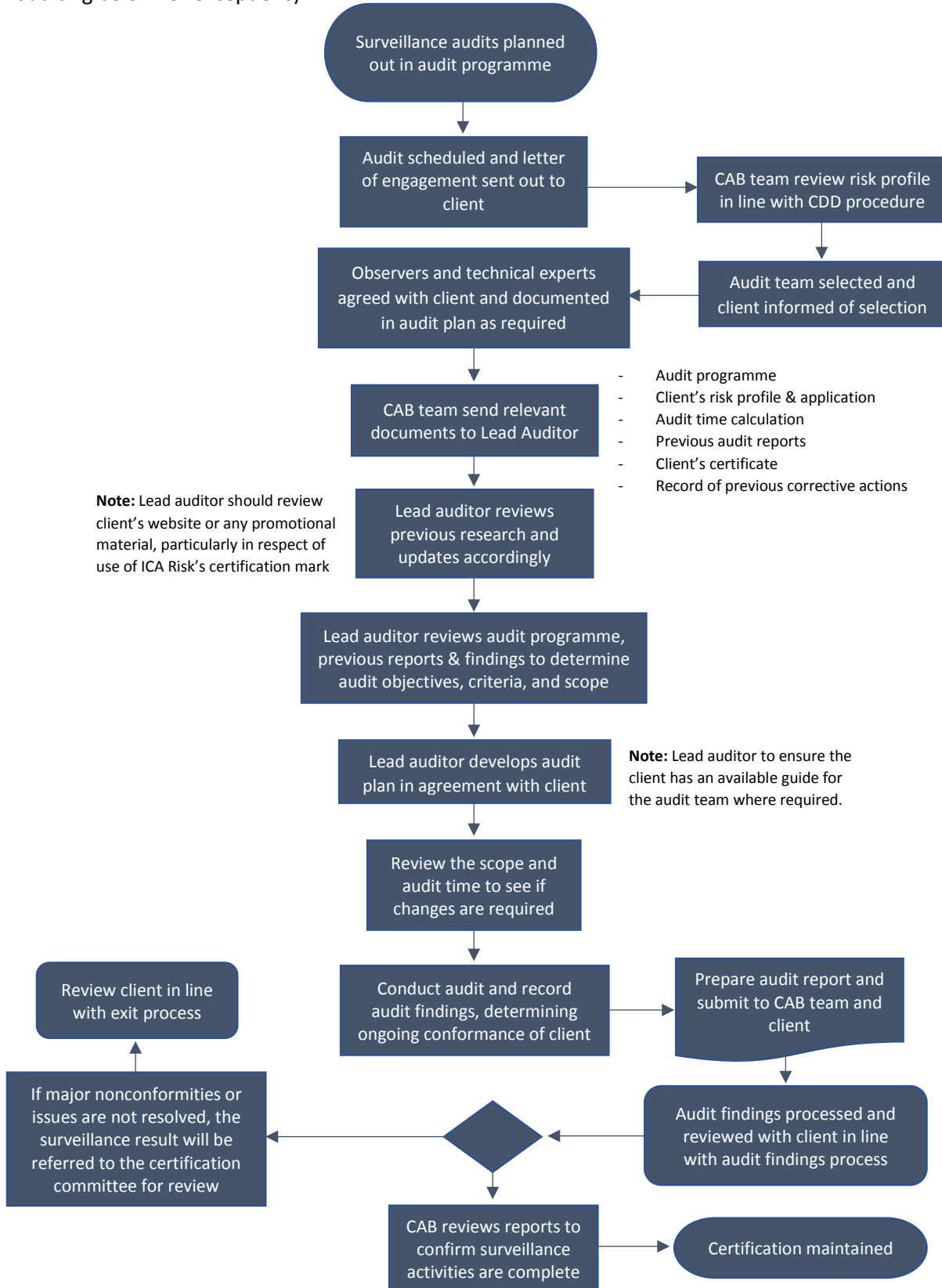
Stage 2 Audit Process



Surveillance Audit Process

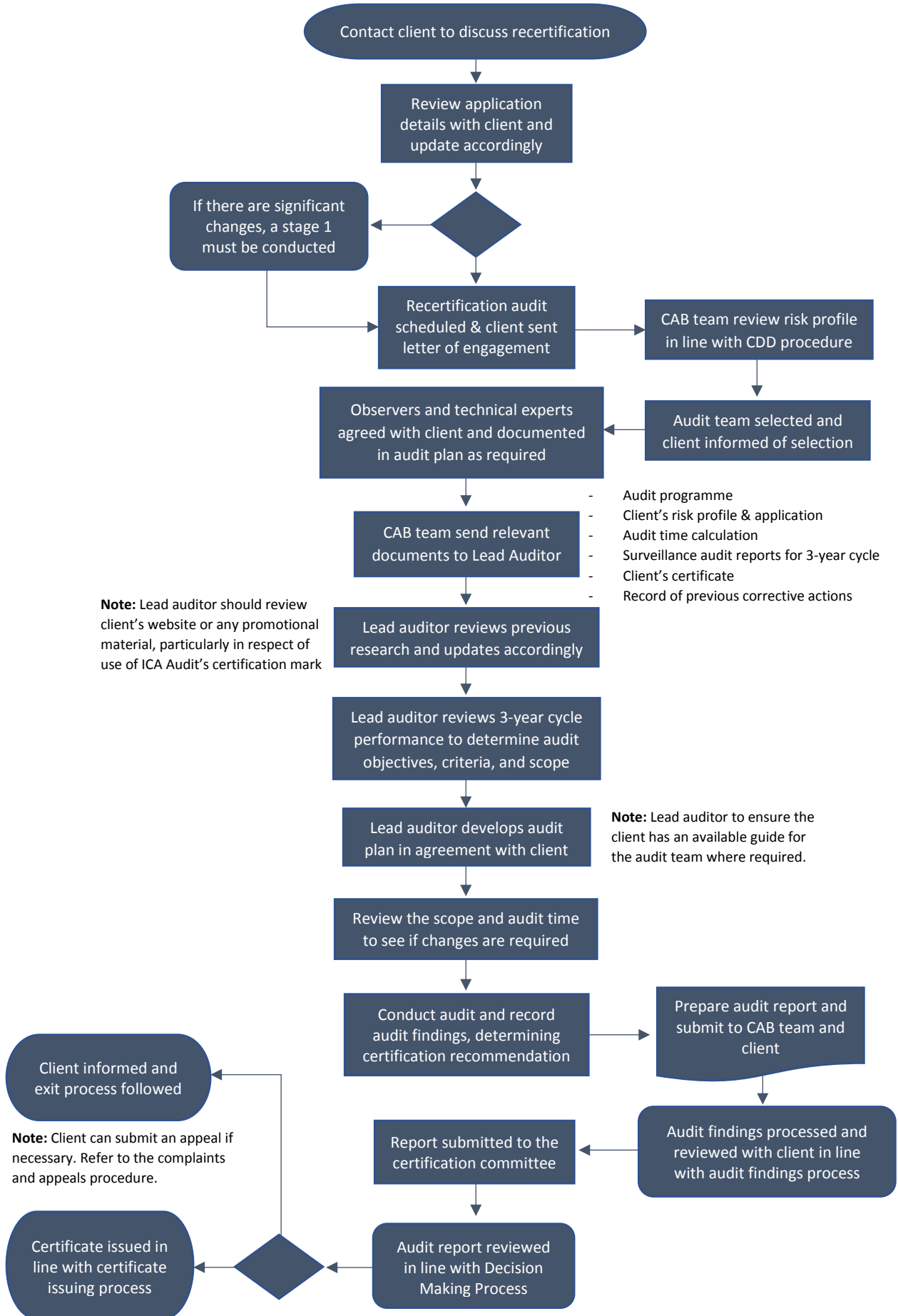
Surveillance audits will be conducted annually as part of the client’s audit programme unless required otherwise. Justification for exception to this shall be documented in the client’s risk profile.

At least 50% of surveillance audits from the client’s audit programme shall be onsite (refer to remote auditing below for exceptions).



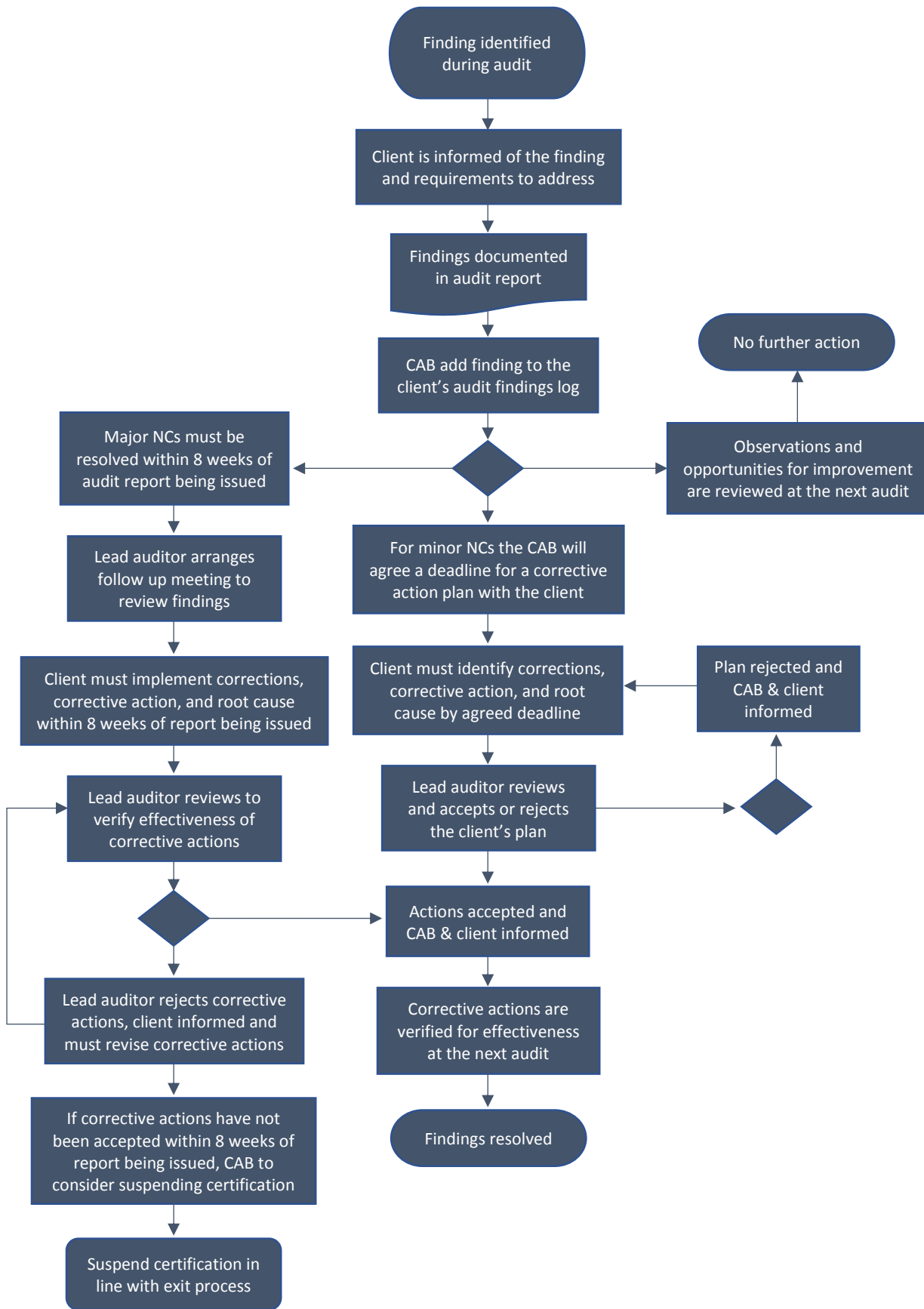


Recertification Audit Process





Identifying and Closing Out Audit Findings

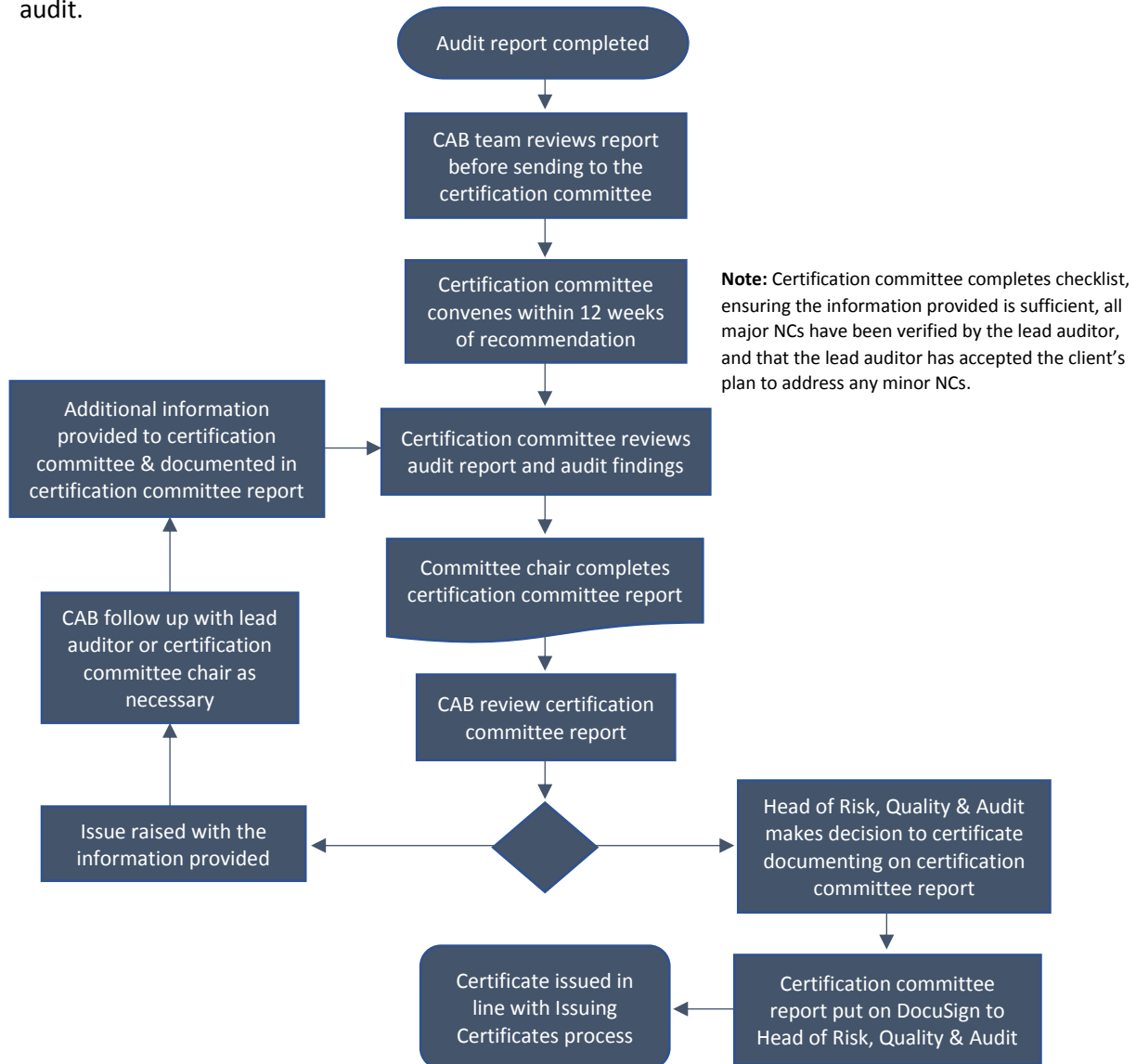


Audit Finding Definitions

- Major non-conformity – where a complete clause of the standard has not been covered in its entirety or where the amalgamation of smaller issues raises significant doubt that the management system will deliver intended outputs. A major non-conformance can be mitigated or reduced to a minor where there is strong evidence the organisation is already addressing the issue
- Minor non-conformity – where there is evidence that elements of a clause or a sub-clause do not conform to requirements. A minor non-conformance can be mitigated or reduced to an observation where there is strong evidence the organisation is already addressing the issue.
- Observation – Where there is a minor issue within the management system that could result in a non-conformity if it is not addressed.
- Opportunity for improvement – Where there is a minor issue that does not impact on the immediate effectiveness of the management system but could enhance it.

Decision Making Process

Process applies to the decision of whether to award certification at stage 2 audit and recertification audit.



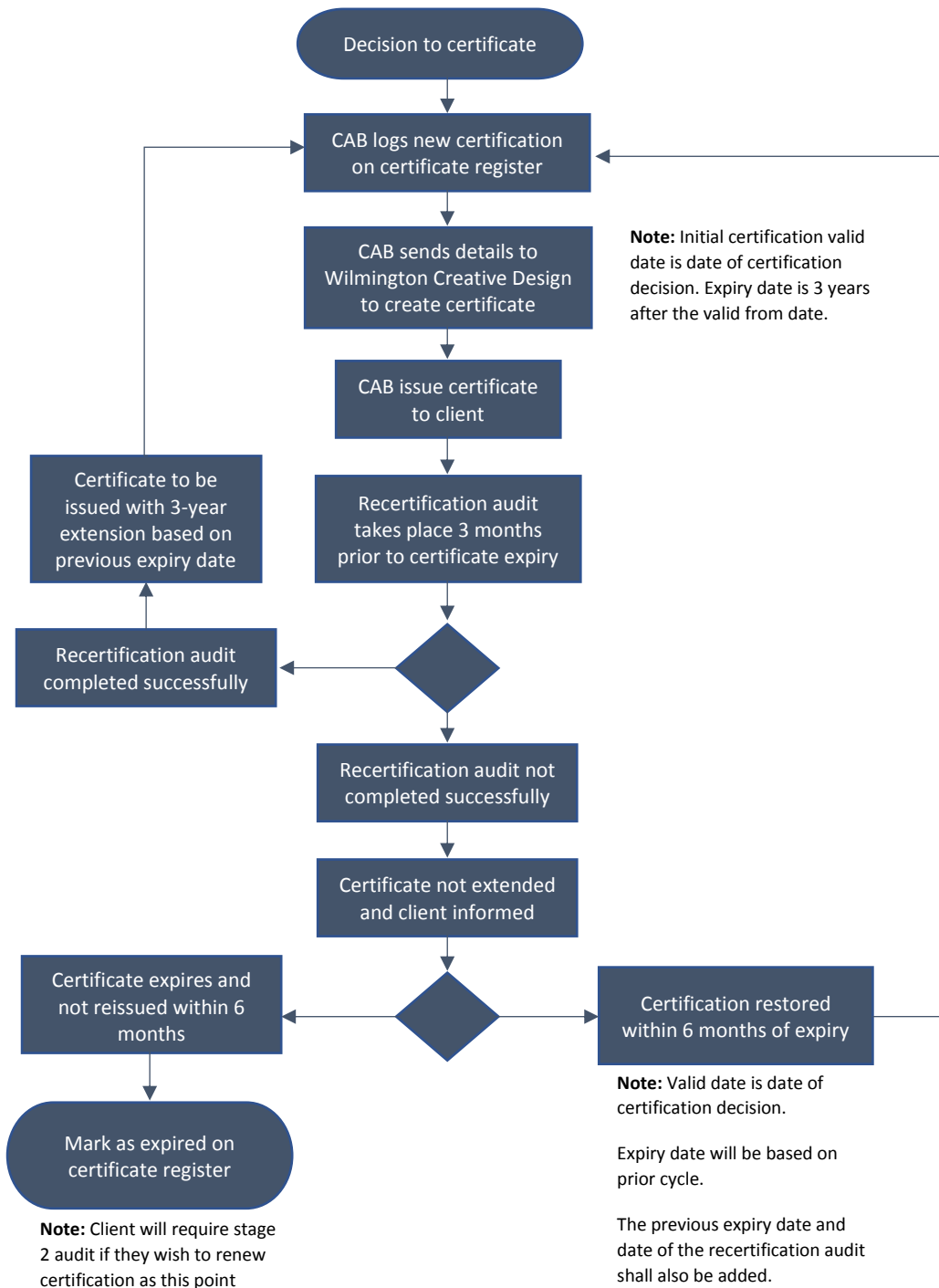


Issuing Certificates

All certificates issued by ICA Risk shall contain:

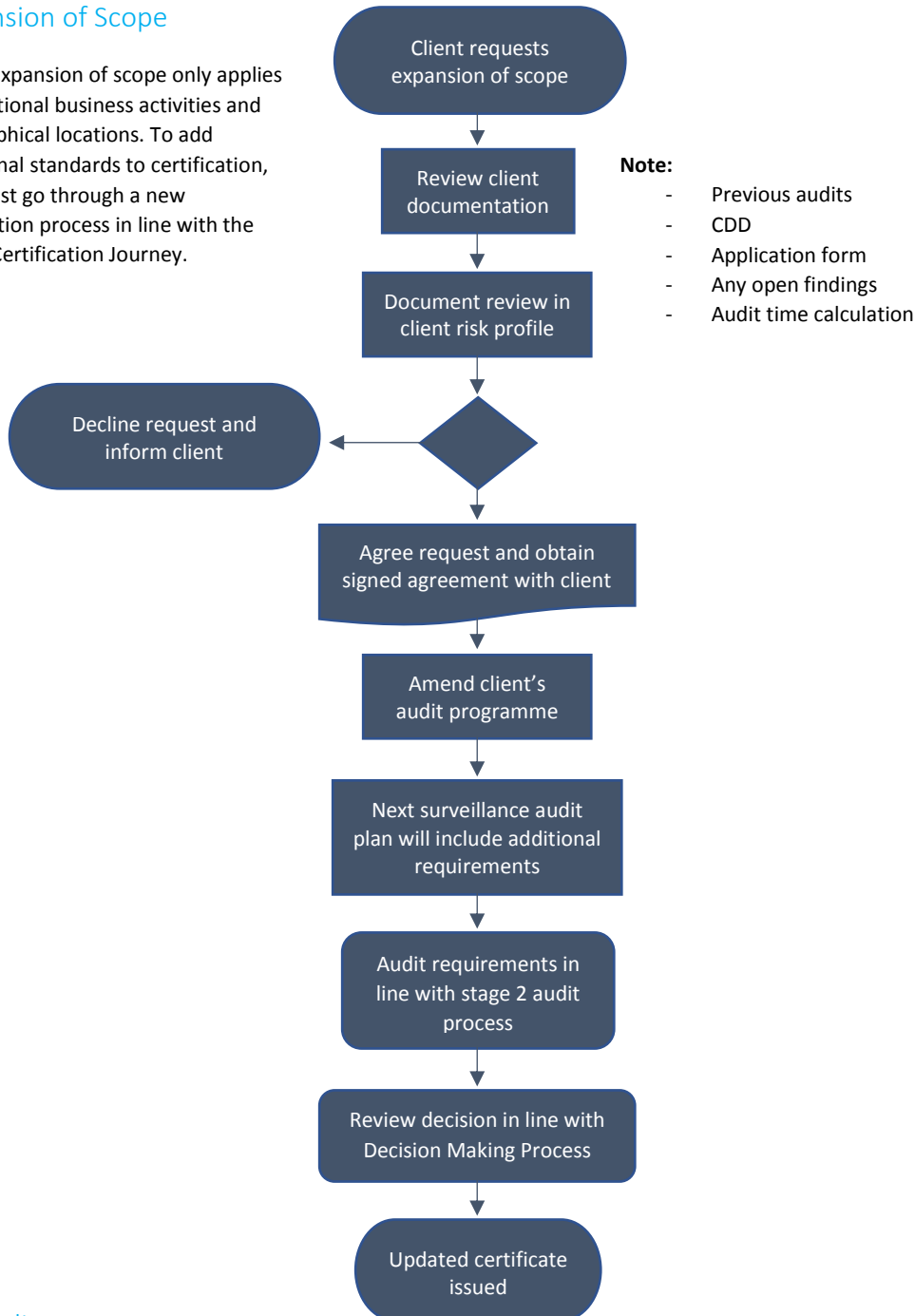
- The name and address of headquarters of the client
- The 'valid from', expiry, and 'certificated since' dates
- A certificate reference number
- The management system standard being certificated against
- The scope of certification
- ICA Risk's name, address, and certification mark

Where a certificate is revised in the middle of a client's certification cycle, the revision will be denoted by a letter added to the reference number, e.g. ICA-001a.



Expansion of Scope

Note: Expansion of scope only applies to additional business activities and geographical locations. To add additional standards to certification, this must go through a new application process in line with the Client Certification Journey.

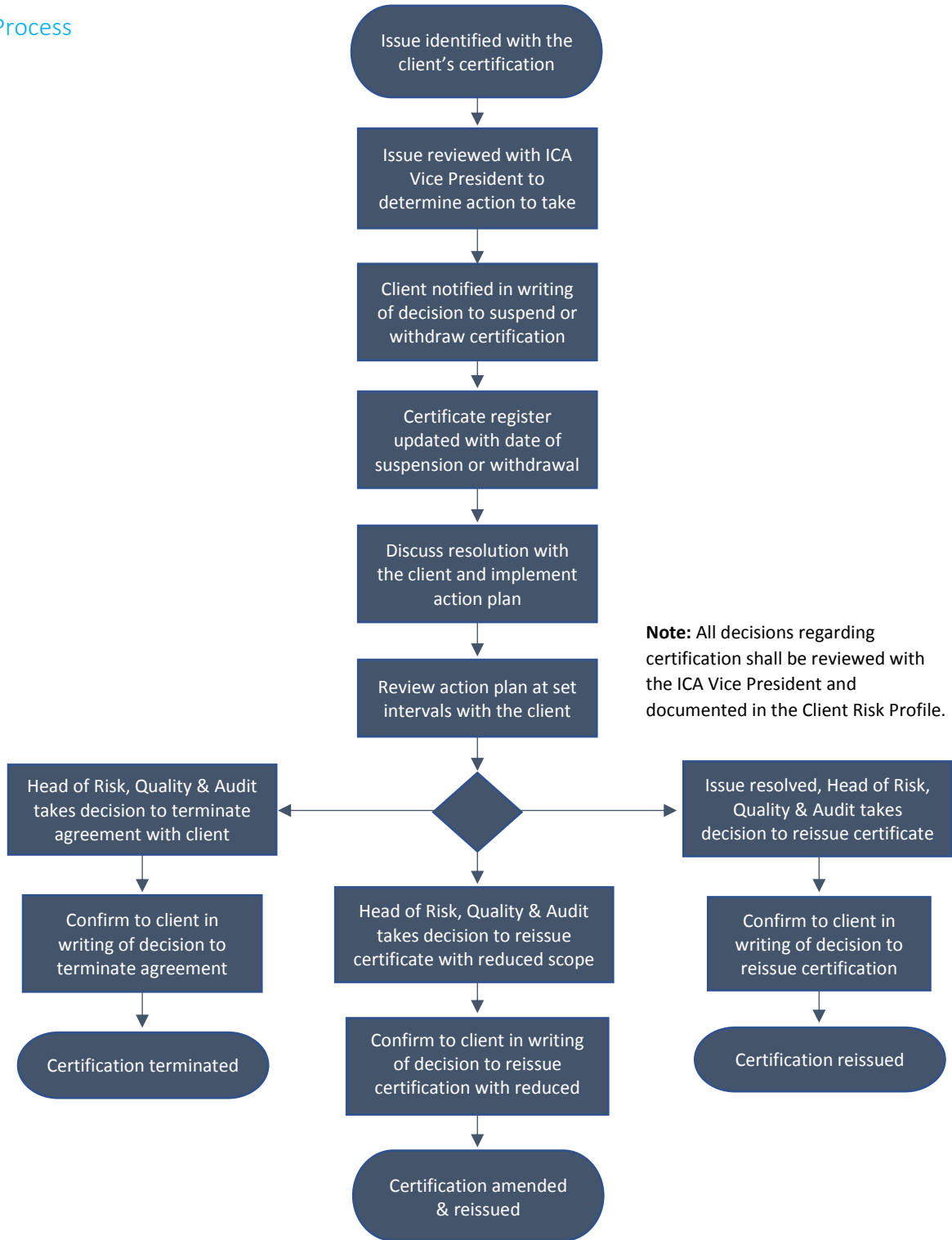


Exit Policy

There may be some instances where it becomes necessary to suspend or withdraw certification or exit the relationship entirely with the client. This may occur:

- During the CDD process if high risk issues become apparent.
- At stage 1 audit if issues are not resolved after repeat audits.
- Where it becomes apparent there is a conflict of interest between ICA Risk and the client.
- Where the client persistently or seriously fails to meet certification requirements, including requirements related to the effectiveness of the management system.
- Where the client does not allow surveillance or recertification audits to be conducted at the required intervals.
- Where the client requests withdrawal or suspension of certification.

Certification is invalid whilst a certificate has been suspended.





Remote Auditing

In the majority of cases, stage 1 audits shall be conducted remotely via video calling and screen sharing, unless the client objects to remote auditing.

Stage 2 audits shall be conducted onsite with the client. In the case where this is not possible (e.g. where there are travel restrictions in place), stage 2 audits will be conducted remotely. Certification will still be issued; however, the client may be required to have a half day verification audit within 3 months of restrictions being lifted if the Lead Auditor identifies any potential issues.

50% of a client's surveillance audits for each 3-year cycle can be conducted remotely. This will be detailed in the audit programme.

Multisite sampling shall also be conducted remotely wherever possible, with video calling being arranged as part of the audit plan for stage 2, surveillance, and recertification audits. Additional audit time shall still apply, in line with the Audit Time Calculation Procedure.

Communicating Changes to Clients

Where ICA Risk makes changes to its own products, services, and processes, we will communicate these changes to our clients at the earliest opportunity. All changes will be communicated in writing and clients will be given appropriate notice should there be any changes affecting their certification. The changes will be verified at the first surveillance audit following the agreed notice to ensure the client complies with the new requirements.

Short Notice Audits

During the client's certification cycle, it may become necessary to complete audits at short notice. This may happen:

- If we receive complaints about the client
- As part of follow up around suspended certification
- If there are significant changes within the client's organisation
- As a result of a significant issue being raised during ongoing due diligence checks

During these audits, we will try to utilise auditors the client has experience with, given the lack of opportunity to review the audit team with the client.

Outsourcing

ICA Risk will only outsource to another certification body where it is unable to provide the certification services to its clients. In the unlikely event that this is the case, ICA Risk will:

- Only use accredited organisations, ensuring the outsourced certification body meets all requirements of ISO 17021-1 and ISO 17021-9
- Conduct due diligence checks in line with the CDD procedure
- Hold a legally enforceable agreement with the outsourced certification body
- Maintain responsibility for the activities outsourced to the certification body
- Obtain conflict of interest declarations for all personnel involved in the audit process
- Shall retain records of competence of individuals used in the audit process

Only the Head of Risk, Quality & Audit can take the decision to outsource activities to another certification body. Once this decision has been taken and a certification body has been identified, appropriate due diligence checks will be conducted, the accreditation certificate of the certification body obtained, and an agreement established.



Where activities are outsourced to another certification body, ICA Risk shall remain responsible for all decisions relating to issuing and maintaining certification; expanding or reducing scope; and renewing, suspending, restoring, or withdrawing certification. These decisions shall not be outsourced under any circumstances.

Transferring Certification from Another Certification Body

If a client wants to transfer certification from another certification body to ICA Risk, we will require a stage 2 audit in order to verify the client is meeting the requirements of the standard being certificated against. We would not require a stage 1 audit in this instance. ICA Risk would then maintain the client's existing certification cycle, with annual surveillance audits and recertification audit in line with our existing processes.


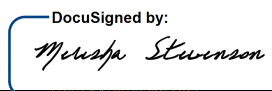
Version History

Date of Release	Summary of Changes
06/04/21	Document reviewed in line with change of management.
02/06/21	<ul style="list-style-type: none"> • Simplified the customer journey, referring to other processes for additional detail. • Changed deployment of auditors process to audit team selection process. Now refers to technical experts. Added note about lead auditor assigning responsibilities. • Updated stage 1 process to include: informing the client of the audit team; agreeing observers and technical experts with the client; identifying objectives, criteria, and scope; referring to the audit findings process; added notes about requirements to repeat stage 1 and opportunity for client to appeal. • Split audit process into processes for stage 2 audit, surveillance audit, and recertification audit, detailing requirements for each. • Created process for identifying and closing out audit findings. • Added audit finding definitions. • Updated decision-making process to make it clear who takes decisions, and requirement for signing off certification committee report. Added detail about follow-up and recorded any additional information required. • Created process for issuing and managing certificates. • Added note to exit policy about certificate being invalid whilst suspended. • Added decision making to exit process. • Added detail for communicating changes to clients. • Added detail for the requirements of short notice audits. • Added detail for the requirements of outsourcing. • Added detail for the requirements of transferring certification from another certification body. • Added version history.
03/12/21	<ul style="list-style-type: none"> • Added detail of what is considered when forming audit team. • Added note about lead auditor confirming information provided at application stage.



	<ul style="list-style-type: none"> Added note about postponing stage 2 where necessary. New ICA Audit logo added
23/12/21	<ul style="list-style-type: none"> Clarified that major nonconformities must be resolved within 8 weeks of the audit report being issued to the client
17/02/22	<ul style="list-style-type: none"> Rebrand to ICA Risk.
19/05/22	<ul style="list-style-type: none"> Expanded exit process to include escalation and review with ICA Vice President.
October 18, 2022 14:09 BST	<ul style="list-style-type: none"> Updated audit findings section to remove reference to client findings log.

Review & Approval

Document Updated By	Document Approved By
Name: Chris Hanson	Name: Merisha Stevenson
Signature: 	Signature: 
Date: October 14, 2022 11:37 BST	Date: October 18, 2022 14:09 BST