



Sedex Members
Ethical Trade
Audit (SMETA)
**Non-Compliance
Guidance**

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What are Issue Titles?

Issue titles are a short description of potential social audit findings that are selected by Sedex Affiliate Audit Companies (AACs) when an audit is uploaded to the Sedex platform. The purpose of the list of issue titles is to:

- a. help Sedex members prioritise the most serious findings reported from audits. Each issue title is assigned a default 'criticality' (as defined in this document);
- b. help Sedex members understand which types of issues are occurring within their supply chain. Each issue title is assigned a category aligned with areas covered within a SMETA audit (the ETI Base Code and SMETA additional elements). This information is available to Sedex members within the Sedex reporting tool, allowing members to analyse the audit findings data from their own operations and supply chain.
- c. support a consistent approach to the grading of non-compliances, timeframes for correction, and recommended methods for the 'sign-off' or closure of non-compliances.

When using the issue titles, Sedex members and AACs should consider that:

- The issue title list cannot include all issues which may occur within the scope of a SMETA audit and it is not the 'code' which employers are audited against. Auditors will use SMETA methodology (SMETA Best Practice Guidance and Measurement Criteria) in conjunction with international, local law and customer requirements, as well as their experience and judgment, to raise findings as part of a SMETA audit.
- While the issue title and its associated criticality serve as a useful guide, Sedex members should not rely on the issue title and its criticality alone to make consequential business decisions. The auditor's description of the issue and other details provided in the full SMETA Report should take precedence over the specific wording or criticality of the issue title.
- The suggested significance of an issue, recommended completion timescales and verification method are suggestions only and not rigidly set. The final decision is that of the auditor and the site of employment, arrived at during their discussions, in conjunction with the final customer if necessary.



Definitions

Audit findings: the collective term for non-compliances, non-conformances, observations or good examples.

Non-Compliance: when a site does not meet local, national or international law requirements.

Non-Conformance: when a site meets the law but does not meet the ETI Base Code or customer code requirements.

Whilst Sedex differentiates between the two concepts (non-conformance and non-compliance), most members use "Non-Compliance" as a general term that covers the two concepts. For sake of simplicity, we use "Non-Compliance" in this document.

Observation: An Observation is recorded where there is a site practice which does not break the law or standard, but if not corrected, could lead to a Non-Compliance. This may be an opportunity for improvement.

Good Example: A Good Example is recorded where the site practice exceeds the requirements and goes above and beyond the law or code expectations.

Issue criticalities

Individual auditors do not provide non-compliance criticalities during an audit. However, the criticality of an issue title is available to audit companies to help them select an issue title that is appropriate to the seriousness of the issue identified during the audit.

The criticalities associated with each issue title are not listed in this document, but are set according to the following principles:

Business critical non-compliance:

- A breach of a code item of law which presents an imminent or serious risk to life and limb, or which constitutes a severe human rights impact that could be difficult or impossible to remedy.

Critical non-compliance:

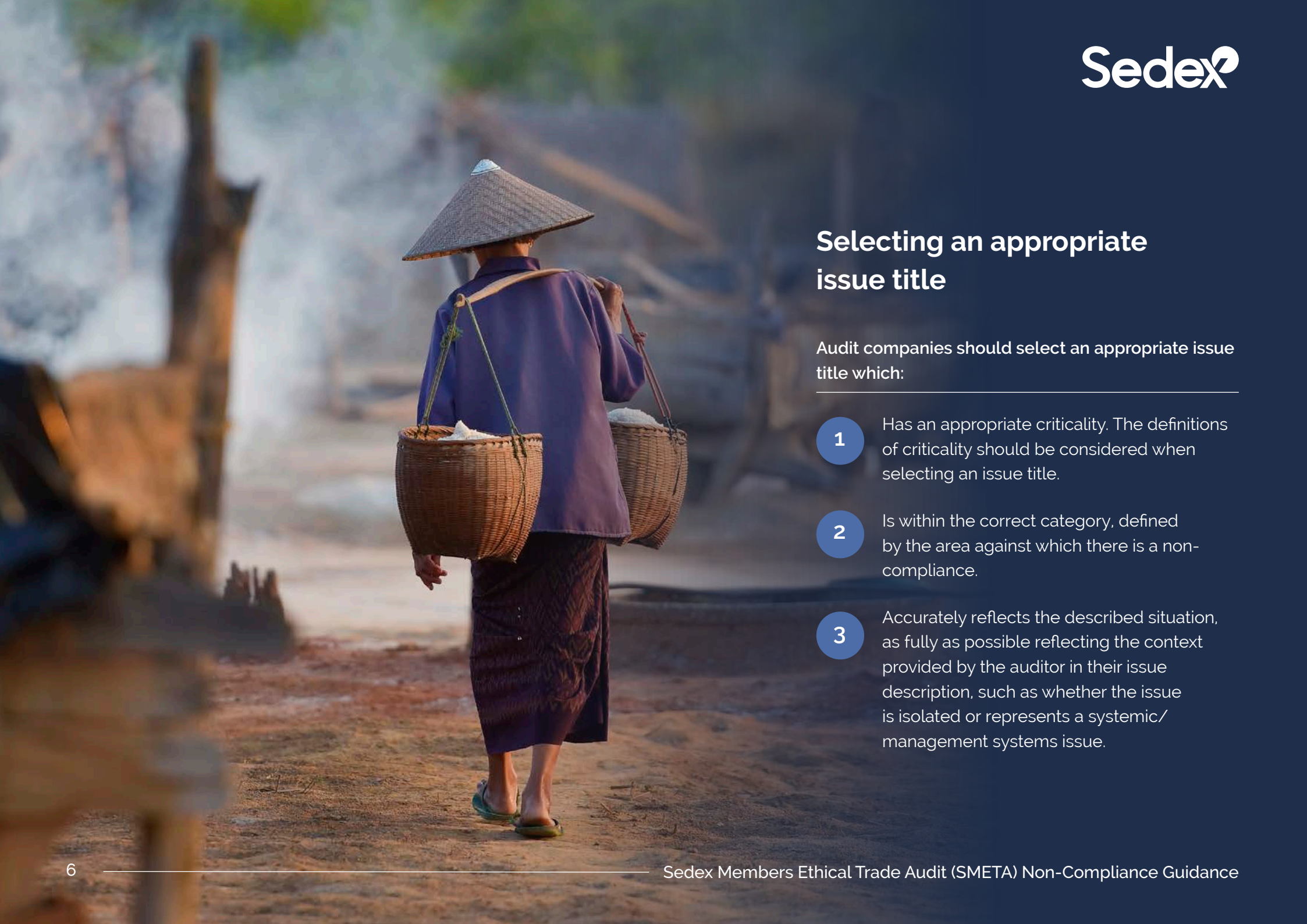
- A systemic, deliberate or severe breach of a code item or local law which represents a danger to workers or others, or which denies a basic human right;
- An attempt to pervert the course of the audit through fraud, coercion, deception or interference with the audit process.

Major non-compliance:

- A systemic breach of a code item, local law that could present a danger to workers or violate upon a human right

Minor non-compliance:

- An isolated breach of a code item or local law which represents low risk to workers;
- A policy issue or misunderstanding where there is no evidence of a material breach of a code item or local law.

A woman wearing a purple long-sleeved shirt and a dark, patterned skirt is walking away from the camera on a dirt path. She is carrying two large, round, woven baskets, one on each side, suspended from a shoulder strap. She is also wearing a traditional conical hat. The background is a blurred outdoor setting with trees and a body of water.

Selecting an appropriate issue title

Audit companies should select an appropriate issue title which:

- 1 Has an appropriate criticality. The definitions of criticality should be considered when selecting an issue title.
- 2 Is within the correct category, defined by the area against which there is a non-compliance.
- 3 Accurately reflects the described situation, as fully as possible reflecting the context provided by the auditor in their issue description, such as whether the issue is isolated or represents a systemic/management systems issue.

Completion Timescales

Completion timescales are suggested timelines for completing a corrective action. Timescales are not rigidly set and can be reviewed and amended by agreement between auditor, auditee and/or customer as appropriate.

Completion of corrective actions normally requires a three-step process:

Step 1: The non-compliance activity ceases immediately.

Step 2: A system is put in place to ensure there is no re-occurrence of the issue.

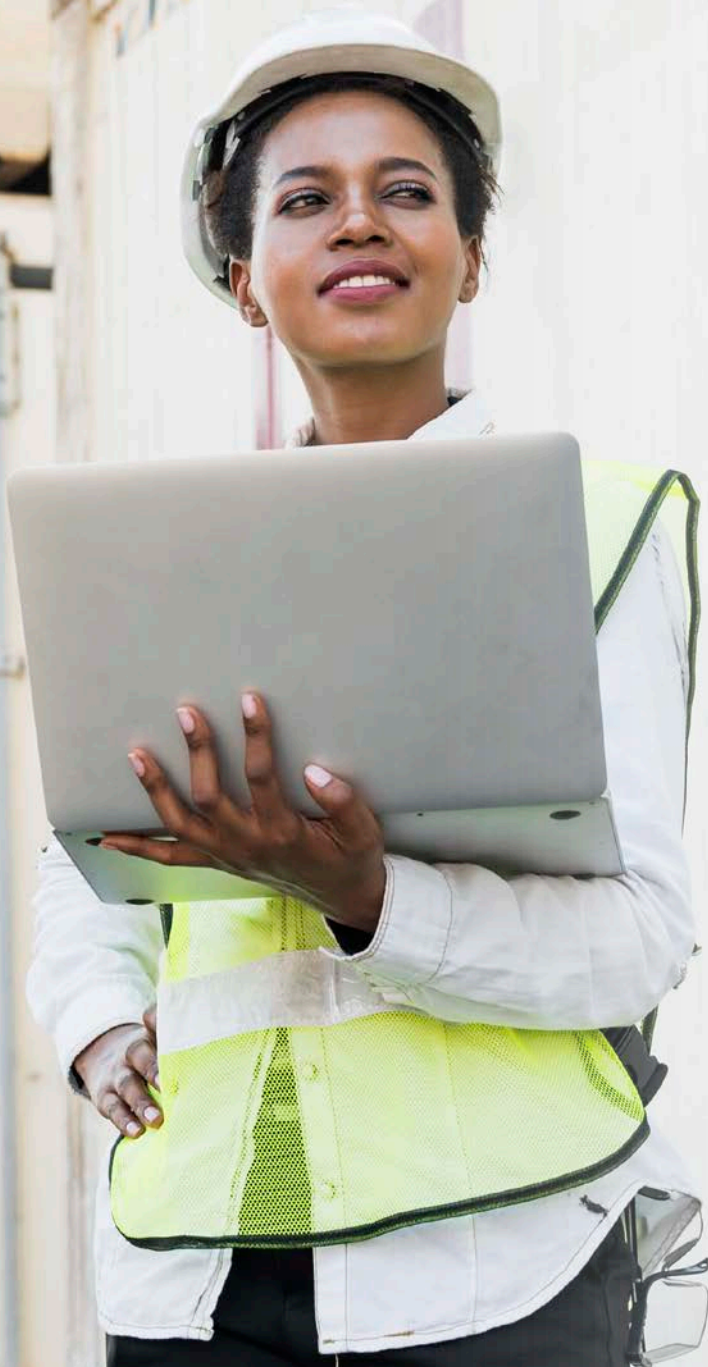
Step 3: An auditor verifies completion of the corrective action by checking documentary evidence to confirm a system change, and also where appropriate uses interviews to substantiate the evidence.

The completion timescales listed in this guidance reflect the time required to prove completion to a verifying auditor. It does not denote the time taken to carry out the corrective action.

Therefore, in the majority of cases the completion timescale is given as a minimum of 30 days and has been extended where established records are needed as proof of sustained improvement.

Since audit information is mainly based on corroborated documentary evidence, the extended completion timescales of 30 days+ recognises that an auditor will require at least 30 days' records (or one calendar month) to verify corrective actions have been completed. In the case of wages and hours corrections this may be a minimum of 60-90 days.

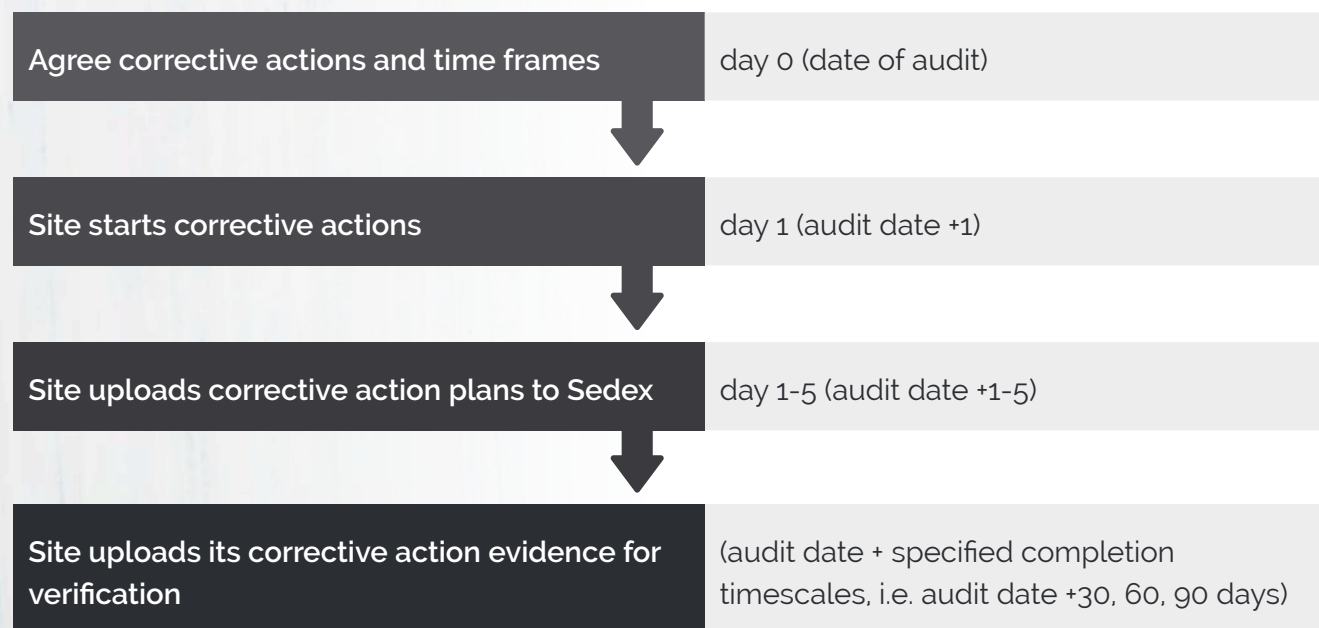
For **business critical issues**, the completion time frame has been listed as immediate. This indicates the requirement to immediately deal with the issue. It is understood that verification of the corrective action by an auditor could take longer, but the time frame for verification should be as short as possible.



Non-compliance with the law

Breaches of Local or National Law, as opposed to failure to meet the expectation of the ethical code, represent legal and reputational risks to a customer and the employer. Wherever possible corrective action should be taken immediately.

An example timeline



Verification Methods

Auditor verification of adequate corrective actions can either be completed remotely by a desktop review on Sedex or a follow-up audit.

The recommended method of verification confirms how completion of a corrective action in response to a non-compliance finding can be substantiated. The decision on substantive evidence remains between the audit body and the auditee, with the verification method listed in this document intended to serve as a guideline only.

Sedex recommends the use of desktop verification wherever reasonable and practical. For this reason, the desktop verification is suggested for all findings with a 'minor' criticality.

Desktop Review: A remote assessment of documented evidence which demonstrates that a non-compliance has been corrected and systems put in place to prevent its reoccurrence.

Evidence for verification by desktop may include but not be limited to:

- A clear description of actions taken to address the non-compliance
- A copy of documents which demonstrate the corrective actions
- A copy of any new policy documents

- A photo of the newly corrected issue (perhaps before and after)
- A copy of any updated systems or process documents
- A copy of any documents which show that the ongoing effectiveness of corrective actions has been assessed / will be assessed



Follow-up: A follow-up audit is a re-visit to a site to check that a non-compliance has been corrected and systems put in place to prevent its reoccurrence. It will be required when the adequacy of corrective actions cannot be clearly demonstrated by documentary evidence alone.

A follow-up audit may take place when, for example:

- A sampling of wage or hours records is required
- Worker testimony is essential to verify
- An issue is systemic or complicated
- Confidential information cannot adequately be shared with the auditor or loaded on Sedex

A follow-up audit may be required for issues regarding child labour, discrimination, harassment, freedom of association and other topics where there is a need to compare documented evidence with a fresh sample of worker interviews.

Evidence examined during a follow-up audit may include, but not be limited to:

- Document review and worker interviews at the site of employment which confirms that a corrective action has been completed.
- Review of whether the corrective action has been sustained. For example, an internal audit by a member of staff from a different department which proves the issue has not re-occurred.

Follow-up audits can be partial in scope and focus on previous issues raised, or a full-scope audit. A partial-scope audit would not normally reset the date for a next scheduled audit.

Appendix: Issue titles listed by SMETA clause

0B: Management Systems and Code Implementation	6: Working Hours	10B: Environment
1: Freely Chosen Employment	7: Discrimination	10C: Business Ethics
2: Freedom of Association	8: Regular Employment	11: Other Issue Areas
3: Health & Safety	8A: Sub-contracting & Homeworking	
4: Children & Young Workers	9: No Harsh or Inhumane Treatment - Discipline & Grievance	
5: Wages & Benefits	10A: Entitlement to Work	

For consistency, the index numbers and lettering relate directly to the SMETA methodology documents.



oB: Management Systems and Code Implementation

Subcategory	Issue Title	NCs	Obs	GE	Verification method	Timescale
Audit process	The audit was not completed in full due to an intentionally obstructive practice (e.g. the auditor was denied access to relevant documents or areas of the site, permission to interview workers etc.)	x	x		Follow-up	Immediate
	Audit completed in full, but management deliberately attempted to hinder the audit process	x	x		Follow-up	30 days
	Management refused union / worker representative involvement in the audit	x	x		Follow-up	30 days
	Evidence that workers were coached to mislead the auditor, or denied the ability to speak freely	x	x		Follow-up	30 days
	Falsified, duplicate or intentionally incomplete records including verified inconsistencies	x	x		Follow-up	30 days
	SAQ was shared with the auditor, but the SAQ answers are accidentally misleading / inaccurate	x	x		Desktop	60 days
	SAQ was shared with the auditor, but the SAQ answers are purposefully misleading / inaccurate	x	x		Desktop	30 days
Site's Management systems & Monitoring	No / inadequate management systems in place (e.g. not appropriate for site context, not effective in ensuring compliance)	x	x		Follow-up	60 days

Subcategory	Issue Title	NCs	Obs	GE	Verification method	Timescale
Site's Management systems & Monitoring	The site has not appointed a competent, senior member of management responsible for compliance with the audit Code requirements	x	x		Desktop	30 days
	Evidence of prosecutions / fines to site for breaking laws / regulations that have not been remediated or appealed within the stipulated timeframes	x	x		Follow-up	60 days
	Indication of poor relationship / tension between management and workers		x			
	Evidence of effective training of workers in their labour rights			x		
	Site has comprehensive labour policies in place			x		
	Excellent Human Resource (HR) policies and practices in place			x		
	Elected workers discuss with management any implementation of the standards the company upholds at the workplace			x		
	Employee of the month award / other types of incentives			x		
	Presence of internal audits to support site's performance and continual improvement			x		

Subcategory	Issue Title	NCs	Obs	GE	Verification method	Timescale
Site's Management systems & Monitoring	Detailed employee hand book available concerning personnel policies, grievance, equal opportunities etc.			x		
	Good systems to arrange work in low periods			x		
	Site has a positive approach to worker training, development and good personnel relations and has related awards e.g. investors in people			x		
	Workforce appear happy and feel free to express concerns			x		
	Flexible working hours available for workers			x		
	Good systems in place to allow worker to take emergency leave			x		
	There is an active programme of social events for workers			x		
	Certifications in place with sub-suppliers / labour brokers e.g. ISO 9000, FSC, SA 8000, ISO 14001, etc.			x		
	Evidence of positive NGO / union / government collaboration			x		
	Security guards trained to respect workers' rights (e.g. freedom of movement, gender based violence and harassment)			x		

Subcategory	Issue Title	NCs	Obs	GE	Verification method	Timescale
Site's Management systems & Monitoring	The company's articles legally require it to consider its social or environmental impact (e.g. certified B Corporation)			x		
Site's Awareness of Code/Legal Requirements	No / inadequate management awareness of the social and ethical standards required / ETI base code	x	x		Follow-up	60 days
	No / inadequate system for management to keep up-to-date with local and national laws and regulations	x	x		Desktop	30 days
	The ethical Code (i.e. ETI Base Code for SMETA audits) is not communicated to the site's employees	x	x		Desktop	60 days
	Site supports community and charitable projects			x		
	Good provisions for Social Development Projects at the site			x		
Site's licenses & Certifications	Business premises are informal and not registered (law enforcement or other agencies would find it difficult to locate the business)	x	x		Desktop	30 days
	Site is operating without all required in-date licences and permits (e.g. business / factory licence has expired)	x	x		Desktop	30 days
Site's licenses & Certifications	Presence of relevant certifications certification that address labour rights / human rights, environmental impact or corruption (OHSAS 18001, ISO 14001, ISO 50001, ISO 37001, SA8000 etc.)			x		

Subcategory	Issue Title	NCs	Obs	GE	Verification method	Timescale
Site's Systems to Manage Supplier Compliance	No / inadequate system in place to monitor the site's own suppliers against social standards	x	x		Desktop	60 days
	The ethical Code (i.e. ETI Base Code for SMETA audits) is not communicated to the site's own suppliers		x			
	Excellent communication and monitoring of social standards of own suppliers			x		
	Comprehensive due diligence conducted with labour providers / labour brokers			x		
	Management conducts detailed assessment questionnaires and follow-up with all suppliers			x		

1: Freely Chosen Employment

Subcategory	Issue Title	NCs	Obs	GE	Verification method	Timescale
Management Systems	Lack of a detailed policy on modern slavery and human trafficking, including forced and involuntary prison labour	x	x		Desktop	30 days
	Not all workers are informed about the policy on modern slavery and human trafficking, including forced and involuntary prison labour (where applicable)	x	x		Desktop	60 days
	Failure to comply with laws on forced labour, modern slavery, but no human rights violation identified (e.g. failure to meet reporting requirements)	x	x		Desktop	30 days
	No / inadequate systems (or measures) in place to identify and prevent various forms of modern slavery or human trafficking within own operations	x	x		Follow-up	30 days
	No / inadequate systems (or measures) in place to identify and prevent various forms of modern slavery or human trafficking within business partners (suppliers, service providers, subcontractors, etc.)	x	x		Follow-up	tbc
	Site has a programme and materials to train relevant individuals, especially those responsible for the hiring process, on the facility policies and procedures to identify and prevent the various forms of modern slavery and human trafficking				x	

Subcategory	Issue Title	NCs	Obs	GE	Verification method	Timescale
Management Systems	Provision of comprehensive terms and conditions of employment stated in the appointment letter / handbook and translated into the language appropriate to workers			x		
Forced Labour/ Slave Labour	Evidence of forced labour, human trafficking, debt bondage / bonded labour or other form of modern slavery	x	x		Follow-up	Immediate
	Evidence of forced labour, human trafficking, debt bondage / bonded labour or other form of modern slavery at subcontractor level	x	x		Follow-up	Immediate
	Workers are led to believe that if they do not comply with what is being asked of them they or their family will be subject to negative physical, social or financial consequences	x	x		Follow-up	Immediate
	Workers are controlled through threats, penalties, coercion, physical force, or harsh or inhumane treatment	x	x		Follow-up	Immediate
	Workers are coerced to fraudulently claim social security benefits and/or take out loans/credit arrangements	x	x		Follow-up	30 days
Debt or wage entrapment	Workers cannot leave employment until they have worked to pay off debts owed to the employer / labour broker or other intermediary / third party connected to their recruitment or employment	x	x		Follow-up	Immediate

Subcategory	Issue Title	NCs	Obs	GE	Verification method	Timescale
Debt or wage entrapment	Workers are unable to pay off debts owed to the employer / labour broker or other intermediary / third party connected to their recruitment or employment due to inflated interest rates on loans, unreasonable payment terms or similar	x	x		Follow-up	Immediate
	Workers are not in control of their own bank accounts, e.g. their wages are paid into someone else's account	x	x		Follow-up	Immediate
	Practice of wage withholding, imposing financial penalties, forced savings or other financial schemes denies workers the opportunity to leave or change employers until after a specified period / length of service	x	x		Follow-up	Immediate
	Forced savings programs are in place and workers do not have access until term of work is complete	x	x		Follow-up	60 days
	Legally required payments to workers are not paid if worker does not complete a set period of work	x	x		Follow-up	60 days
	Loans exceed the legally allowed maximum limit	x	x		Follow-up	60 days
Recruitment/termination	Recruiter or employer employs coercive recruitment practices, which physically or psychologically control the worker during recruitment	x	x		Follow-up	Immediate
	Workers incur fees, legal or otherwise, during the recruitment process	x	x		Follow-up	30 days

Subcategory	Issue Title	NCs	Obs	GE	Verification method	Timescale
Recruitment/termination	Workers paid fees during the recruitment process but they have now been reimbursed		x			
	Workers are required to lodge deposits (financial or personal documents) for employment	x	x		Follow-up	30 days
	Workers were given false, misleading, or incomplete information at the point of recruitment (e.g. regarding wages and working conditions, or the type of work, housing and living conditions, acquisition of regular migration status, job location, identity of the employer etc.)	x	x		Follow-up	30 days
	Original contract terms have been changed or replaced with less favourable terms for the worker without the worker's knowledge or consent (i.e. contract substitution or supplemental agreements)	x	x		Desktop	30 days
	Job adverts (particularly for jobs requiring migration) are misleading about the job, job location, employer, working conditions, employment contract terms, wages or earnings	x	x		Desktop	30 days
	Probation period required from the worker is contrary to law	x	x		Desktop	30 days

Subcategory	Issue Title	NCs	Obs	GE	Verification method	Timescale
Recruitment/termination	Undocumented migrant workers have been subjected to threats of being returned to their home country and/or reported to authorities if they leave employment	x	x		Follow-up	Immediate
	Workers are required to pay fees upon early termination of employment (or fail to receive money owed, e.g. security deposits)	x	x		Follow-up	60 days
	Workers cannot terminate their contract until after a specified period of time has passed after mandatory training	x	x		Follow-up	60 days
	Migrant workers recruited to work at the site are required to pay for return travel to their home country	x	x		Follow-up	60 days
	Notice period required from the worker is contrary to law	x	x		Follow-up	60 days
	No standard notice period defined	x	x		Desktop	60 days
	Workers are not permitted to resign without prior management approval	x	x		Desktop	60 days
	There are multiple labour brokers or agents from recruitment to employment		x			
	Migrant workers visa and work permit is tied to a single employer		x			

Subcategory	Issue Title	NCs	Obs	GE	Verification method	Timescale
Recruitment/termination	Evidence that the supplier covers all costs and fees related to hiring workers, including their travel (i.e. effective implementation of 'Employer Pays' principle)			x		
Freedom of Movement	Workers' movements are controlled by the employer, an agent or other third party	x	x		Follow-up	Immediate
	Workers are restricted from freely leaving or re-entering the workplace and/or living accommodation beyond what is necessary for safety/security (or without lodging a deposit, obtaining permission, etc.)	x	x		Follow-up	30 days
	Workers are restricted from taking toilet breaks	x	x		Follow-up	60 days
	Suspicion that workers' movements are controlled by the employer, an agent or other third party (e.g. workers are accompanied by an agent when they leave the site)		x			
	Workers are under constant or excessive surveillance (particularly human but also electronic, such as CCTV cameras) for the purpose of intimidation or control	x	x		Follow-up	60 days
	Workers are required to stay in specific housing, such as one controlled by the company or broker / intermediary	x	x		Follow-up	60 days
Retention of ID Papers	Workers do not have free and unrestricted access to their original identification or travel documents (e.g. passports)	x	x		Follow-up	Immediate

Subcategory	Issue Title	NCs	Obs	GE	Verification method	Timescale
Retention of ID Papers	Workers do not have free and unrestricted access to their valuable personal possessions / feel that they cannot leave the job without risking their loss	x	x		Follow-up	Immediate
Forced overtime	Overtime is compulsory contrary to local law or collective bargaining agreement, AND there is at least one compounding factor (it is out of fear of harm; result of being threatened; without any right of refusal; or in order to earn at least minimum wage)	x	x		Follow-up	Immediate
	Overtime is compulsory contrary to local law or collective bargaining agreement (CBA) - no other compounding factors	x	x		Follow-up	30 days
	Overtime is compulsory within the parameters allowed by law or collective bargaining agreement without other compounding factors present - Systemic	x	x		Follow-up	60 days
	Overtime is compulsory within the parameters allowed by law or collective bargaining agreement without other compounding factors present - Isolated	x	x		Desktop	60 days
Prison Labour	Evidence of involuntary prison labour on site or in the supply chain	x	x		Follow-up	Immediate

Subcategory	Issue Title	NCs	Obs	GE	Verification method	Timescale
Prison Labour	Evidence of voluntary prison labour on site, employed as per the law but fails to meet ethical standard (i.e. ILO / ETI guidance)	x	x		Follow-up	30 days
	Evidence of voluntary prison labour on site, employed as per the law and meets ethical standard (i.e. ILO / ETI guidance)		x			
	Evidence of good vocational training programme after prison release as part of prison labour			x		
Isolation	Workers are isolated / have no means of contacting the outside world because of a practice enforced on them (e.g. confiscation of mobile phones or other communication devices)	x	x		Follow-up	Immediate
	Workers are isolated / have no means of contacting the outside world due to the remoteness of the worksite		x			

2: Freedom of Association

Subcategory	Issue Title	NCs	Obs	GE	Verification method	Timescale
Management Systems	No policy on freedom of association and the right to collective bargaining	x	x		Desktop	60 days
	No policy / procedures that promote effective communication between management and workers	x	x		Desktop	60 days
	Workers are not informed of their right to join or form a worker committee / trade union or to bargain collectively (or refrain from doing so) free from retaliation	x	x		Desktop	30 days
	Evidence of strikes which have not been appropriately resolved in line with local law	x	x		Follow-up	30 days
	Employee Satisfaction Survey in place with a track record of implementing positive changes as a result			x		
	Workers feel there is a strong level of dialogue between management & workers and feel their concerns are heard			x		
Worker dialogue	Employer denies workers the right to freely associate (form and join organisations of their own choosing)	x	x		Follow-up	30 days
	Employer does not recognise the principal trade union present	x	x		Follow-up	30 days
	Employer proactively discourages workers from joining or forming unions (e.g. through contracts / handbooks / internal rules etc.)	x	x		Desktop	30 days

Subcategory	Issue Title	NCs	Obs	GE	Verification method	Timescale
Worker dialogue	Employer does not comply with other legal requirements for engagement with worker committees/unions (e.g. workers not given time off to fulfil duties) - systemic	x	x		Desktop	30 days
	Employer does not comply with other legal requirements for engagement with worker committees/unions (e.g. workers not given time off to fulfil duties) - isolated	x	x		Desktop	60 days
	There is no mechanism for effective communication between management and workers (e.g. worker committee, union, etc.)	x	x		Follow-up	60 days
	The mechanisms for communication between management and workers, (whether direct/ via worker committees / unions) are inadequate	x	x		Desktop	60 days
	No evidence of action taken by management to address concerns reported by workers	x	x		Desktop	30 days
	Worker / union representatives are not freely elected (e.g. they are assigned by management)	x	x		Desktop	30 days
	No / inadequate training provided to worker representatives	x	x		Desktop	60 days
	Evidence of a critical communication breakdown between workers and employers		x			

Subcategory	Issue Title	NCs	Obs	GE	Verification method	Timescale
Worker dialogue	There is a functioning workers' committee which meets regularly with management, produces minutes and effectively represents workers			x		
	Worker representatives (e.g. unions) involved throughout the audit			x		
Trade Union	Unions are not in compliance with the national / local laws including their formation, operation, registration, recruitment of members, collection of fees, etc.	x	x		Follow-up	60 days
	There is a well functioning trade union present which negotiates with management			x		
	Employer has a positive attitude towards unions			x		
Effectiveness of Representation Body	A committee exists but workers do not know about the worker committee / its function and / or who their representatives are	x	x		Desktop	60 days
	Workers' committees / unions do not reflect the gender balance of workforce, e.g. all male workers committee in a majority female workforce	x	x		Desktop	60 days
	Evidence that meeting minutes are produced and communicated e.g. by posting on the notice board			x		

Subcategory	Issue Title	NCs	Obs	GE	Verification method	Timescale
Effectiveness of Representation Body	There is good worker representation with training for worker reps and adequate time off for representative duties			x		
Collective Bargaining Agreements	No evidence of a collective bargaining agreement (CBA) contrary to law	x	x		Desktop	30 days
	Company does not comply with collective bargaining agreement (CBA)	x	x		Desktop	30 days
	Collective bargaining agreement (CBA) is not created, maintained, communicated, and/or submitted to the appropriate authority as required by law	x	x		Desktop	30 days
	There is a collective agreement (CBA) in place, freely negotiated between worker representatives and management, which meets the law and which is honoured by management			x		

3: Health & Safety

Subcategory	Issue Title	NCs	Obs	GE	Verification method	Timescale
Health & Safety Management	The company has not assigned responsibility for health and safety to a competent senior management representative	x	x		Desktop	30 days
	Lack of detailed health and safety policy that is communicated to workers	x	x		Desktop	60 days
	No / inadequate health and safety committee or representative(s) as required by law	x	x		Desktop	60 days
	No / inadequate fire safety committee or representative(s) as required by law	x	x		Desktop	60 days
	No / inadequate emergency planning committee or representative(s) as required by law	x	x		Desktop	60 days
	Health and safety, fire safety or emergency planning committee members or representative(s) are not freely elected	x	x		Desktop	60 days
	No health and safety risk assessment conducted	x	x		Desktop	30 days
	Health and safety risk assessment conducted, but not suitable / sufficient and/or documented	x	x		Desktop	30 days
	Failure to submit health and safety audit to external party (e.g. government authority) as per legal requirements	x	x		Desktop	60 days

Subcategory	Issue Title	NCs	Obs	GE	Verification method	Timescale
Health & Safety Management	Comprehensive health and safety audit / risk assessment conducted for internal analysis & root cause corrective actions			x		
	Site has internationally recognised health and safety certification e.g. OHSAS 18000			x		
	Regular health and safety inspections conducted			x		
	Well functioning health and safety committee			x		
	Accurate health and safety meeting minutes produced and communicated to workforce			x		
	Engagement / collaboration with local communities on health and safety issues			x		
	Clear postings of emergency notices including pictures / languages for understanding where appropriate			x		
Health & Safety Training	No / inadequate health and safety training provided to workers in relation to processes which may cause serious injury or death - systemic	x	x		Follow-up	Immediate
	No / inadequate health and safety training provided to workers in relation to processes which may cause serious injury or death - isolated	x	x		Desktop	30 days

Subcategory	Issue Title	NCs	Obs	GE	Verification method	Timescale
Health & Safety Training	No / inadequate health and safety training provided to workers in relation to processes unlikely to cause serious injury or death - systemic	x	x		Desktop	30 days
	No / inadequate health and safety training provided to workers in relation to processes unlikely to cause serious injury or death - isolated	x	x		Desktop	60 days
	Health and safety training is not delivered in a language that all workers understand	x	x		Desktop	30 days
	No / inadequate health and safety training for managers	x	x		Desktop	30 days
	No / inadequate training for first aiders	x	x		Desktop	30 days
	Health and safety training conducted, but lack of suitable training records kept in an accurate and retrievable form	x	x		Desktop	30 days
	Health and safety training conducted, but isolated incidents of missing training records	x	x		Desktop	60 days
	Health and safety training significantly exceeds industry norms			x		
	Workers are trained on medical issues that are high risk to the local population			x		
Fire Safety - Licenses, Inspections & Training	Fire licence, inspection, or certificates not in place as required by law	x	x		Desktop	30 days

Subcategory	Issue Title	NCs	Obs	GE	Verification method	Timescale
Fire Safety - Licenses, Inspections & Training	Fire risk assessment not conducted	x	x		Desktop	30 days
	Fire risk assessment conducted, but no / inadequate action taken	x	x		Desktop	30 days
	Workers are not given appropriate fire safety, fire prevention and/or evacuation training	x	x		Desktop	30 days
	Fire safety, fire prevention and evacuation training conducted, but lack of suitable training records kept in an accurate and retrievable form	x	x		Desktop	30 days
	Fire safety, fire prevention and evacuation training conducted, but isolated incidents of missing training records	x	x		Desktop	60 days
	Workers are ill-equipped (or unaware of how) to summon emergency services	x	x		Desktop	60 days
	There is no mechanism available (does not exist or is not operational) to summon emergency services	x	x		Desktop	30 days
	No sufficiently trained person appointed to oversee fire safety, fire prevention and fire evacuation procedure (e.g. 'fire marshal') as required by law	x	x		Desktop	30 days
	Insufficient number of responsible people appointed to oversee fire safety, fire prevention and fire evacuation procedure at the workplace (e.g. fire marshals) as required by law	x	x		Desktop	30 days

Subcategory	Issue Title	NCs	Obs	GE	Verification method	Timescale
Fire Safety - Licenses, Inspections & Training	Smoking occurs in prohibited / restricted areas including unrestricted smoking anywhere on site	x	x		Desktop	30 days
Fire Safety - Fire Fighting Equipment	No fire fighting equipment on site	x	x		Follow-up	Immediate
	Fire fighting equipment is locked or otherwise not accessible at all times	x	x		Desktop	Immediate
	Firefighting equipment is not operational or is poorly maintained	x	x		Desktop	Immediate
	Firefighting equipment is not sufficient to address type or severity of risk	x	x		Desktop	30 days
	Fire extinguishers not inspected / checked regularly / out of date	x	x		Desktop	30 days
	Fire extinguishers incorrectly installed, e.g. placed at an inappropriate height / on floor	x	x		Desktop	60 days
	Inadequate hose reel installation and maintenance	x	x		Desktop	30 days
	No fire fighting equipment signage / labelling / instructions	x	x		Desktop	30 days
	Fire fighting equipment signage/labelling, instructions are not sufficient in detail, language, etc.	x	x		Desktop	60 days
Fire Safety - Fire alarms & Evacuation	Absence of functional fire alarms / smoke detectors	x	x		Desktop	30 days

Subcategory	Issue Title	NCs	Obs	GE	Verification method	Timescale
Fire Safety - Fire alarms & Evacuation	Fire alarms / smoke detectors in place but isolated case of non-functional equipment	x	x		Desktop	30 days
	Sprinkler system does not meet legal requirements	x	x		Desktop	30 days
	Emergency notification system (e.g. fire alarm) is not set up to notify all workers at the site, including on multiple floors	x	x		Desktop	30 days
	Access to fire alarm blocked / impeded	x	x		Desktop	Immediate
	Inadequate signage / instructions of fire alarm	x	x		Desktop	30 days
	No system in place to verify functionality of smoke detectors, alarms, emergency exit signage, firefighting equipment, etc.	x	x		Desktop	30 days
Fire Safety - Fire Fighting Equipment	Insufficient controls to prevent machinery from overheating (e.g. inadequate ventilation to prevent dust from entering machinery)	x	x		Desktop	30 days
	No / inadequate controls to prevent explosions, where appropriate	x	x		Desktop	30 days
Fire Safety - Fire exits	Fewer than two feasible and usable fire exits available	x	x		Follow-up	Immediate
	Fire exits are not adequate to facilitate timely evacuation	x	x		Desktop	30 days
	Fire exits are inadequate by design/construction, location, etc.	x	x		Desktop	30 days

Subcategory	Issue Title	NCs	Obs	GE	Verification method	Timescale
Fire Safety - Fire exits	Systemic occurrence of locked fire exits	x	x		Follow-up	Immediate
	Isolated occurrence of locked fire exits	x	x		Follow-up	Immediate
	Systemic occurrence of blocked fire exits	x	x		Follow-up	Immediate
	Isolated occurrence of blocked fire exits	x	x		Desktop	30 days
	No emergency exits are properly marked and lighted	x	x		Desktop	30 days
	Not all emergency exits are properly marked and lighted	x	x		Desktop	30 days
	Inadequate/ poorly functioning emergency lighting	x	x		Desktop	60 days
	Emergency notification and exit lighting systems not connected to secondary power source	x	x		Desktop	60 days
	Multi-story building does not have two vertical exit routes	x	x		Desktop	30 days
	Multi-story building does not have enclosed stairs	x	x		Desktop	30 days
Fire Safety - Fire alarms & Evacuation	No evacuation plan or designated emergency exit route	x	x		Desktop	30 days
	Evacuation plan not adequately communicated to workers	x	x		Desktop	30 days
	No / inadequate fire assembly point (e.g. too small for the number of employees, situated in an unsuitable location etc.)	x	x		Desktop	30 days
	Regular fire drills are not conducted	x	x		Follow-up	30 days

Subcategory	Issue Title	NCs	Obs	GE	Verification method	Timescale
Fire Safety - Fire alarms & Evacuation	Missing records of fire drills and evacuations	x	x		Desktop	60 days
	Fire drills do not include the evacuation of all occupants of the building	x	x		Desktop	30 days
Electrical risk	Failure to comply with legal requirements for electrical safety, e.g. inspections	x	x		Desktop	30 days
	Inadequate electrical safety inspections conducted, including on lighting	x	x		Desktop	30 days
	Combustible / flammable materials located near a source of fire, heat or spark	x	x		Desktop	Immediate
	Systemic occurrence of incorrect / damaged insulation in electricals including burnt / damaged wiring and plugs	x	x		Desktop	30 days
	Isolated occurrence of incorrect / damaged insulation in electricals including burnt / damaged wiring and plugs	x	x		Desktop	60 days
	No / inadequate PAT / electric safety testing / electrical safety risk assessment	x	x		Desktop	30 days
	Blocked access to electricity panels	x	x		Desktop	30 days
	Unmarked / incorrect labels / signage / instructions for electrics	x	x		Desktop	30 days
	Unsafe handling of electrical equipment e.g. no rubber mats in front of electricity panels	x	x		Desktop	30 days
Chemicals	Evidence of unsafe disposal of hazardous chemicals	x	x		Follow-up	30 days

Subcategory	Issue Title	NCs	Obs	GE	Verification method	Timescale
Chemicals	No material safety data sheet (MSDS) obtained / available	x	x		Desktop	60 days
	Material safety data sheet (MSDS) is incomplete / inaccurate / not in worker language / not understood by workers	x	x		Desktop	60 days
	Non-hazardous chemicals are stored unlabelled or labelling is incorrect	x	x		Desktop	60 days
	Hazardous chemicals are stored unlabelled or labelling is incorrect	x	x		Desktop	30 days
	No / inadequate chemical risk assessment in place e.g. COSHH	x	x		Desktop	60 days
	Legally required chemical licence expired / not in place including any reporting to government bodies on list of hazardous chemicals on site	x	x		Desktop	30 days
	No / inadequate records / registration on distribution, handling and use of hazardous materials	x	x		Desktop	60 days
	Improper storage of hazardous chemicals	x	x		Desktop	30 days
	Chemicals stored without restricted access	x	x		Desktop	30 days
	No / inadequate explosion proof lighting as required by law	x	x		Desktop	30 days

Subcategory	Issue Title	NCs	Obs	GE	Verification method	Timescale
Chemicals	No / inadequate safety measures / anti-explosion measures for chemicals (e.g. no anti-leaking system / secondary container / unbunded)	x	x		Desktop	30 days
	No / inadequate spill kit provided for handling chemical spillage and leakage	x	x		Desktop	30 days
	No / inadequate eye wash / shower station in hazardous environments including chemical areas	x	x		Desktop	30 days
	No / inadequate hazardous chemicals emergency plan / emergency drill	x	x		Desktop	30 days
	No / inadequate systems or records for safe disposal of hazardous chemicals	x	x		Desktop	30 days
	Regular physical examination for eventual health risks			x		
	Robust measures in place to mitigate workers' exposure to hazardous materials (ventilation systems, temperature controls, explosion-proof lighting)			x		
	Excellent chemical management e.g. chemicals are fully listed correctly handled and stored in a safe place			x		
Building/Site Maintenance	Structural issues observed that indicate potentially imminent and life-threatening conditions (such as a potential building collapse)	x	x		Follow-up	Immediate

Subcategory	Issue Title	NCs	Obs	GE	Verification method	Timescale
Building/Site Maintenance	Structural irregularities observed that should be evaluated by an expert to determine structural integrity	x	x		Desktop	30 days
	No or inadequate assessment / certificates / report / licence in place for structural safety of building including building stability certificate	x	x		Desktop	30 days
	Premises constructed for a different purpose than its current use (e.g. residence turned to production facility), and no subsequent confirmation of structural safety has been obtained	x	x		Follow-up	Immediate
	Premises used for combined purposes (e.g. commercial or residential premises) and therefore could pose a safety threat	x	x		Follow-up	Immediate
	Residential building converted to industrial with no evidence that legal requirements have been met	x	x		Desktop	30 days
	Evidence of asbestos in a state that could cause harm (e.g. exposed and/or crumbling)	x	x		Desktop	30 days
	No asbestos assessment / survey conducted where required	x	x		Desktop	30 days
	No / inadequate ventilation systems	x	x		Desktop	30 days
	Low level / inadequate lighting in all areas of the site including production area	x	x		Desktop	30 days
	Low level / inadequate lighting in parts of the site	x	x		Desktop	60 days

Subcategory	Issue Title	NCs	Obs	GE	Verification method	Timescale
Building/Site Maintenance	Hazardous materials / heavy equipment or items are located or stored on the rooftop	x	x		Desktop	30 days
	No / inadequate measures to ensure security at site (e.g. access control / security guards etc.)	x	x		Desktop	30 days
	Premises require minor repairs that may affect personal safety (e.g. missing handrails)	x	x		Desktop	60 days
	Inadequate control of pests/insects	x	x		Desktop	60 days
Machinery	Machinery on site is being used in a manner that constitutes a serious danger to workers' health and/or safety	x	x		Follow-up	Immediate
	Machines lack appropriate safety guards (e.g. eye or needle guards on sewing machines, belt / hand guards on other machines)	x	x		Desktop	30 days
	Minor repairs required to machinery	x	x		Desktop	60 days
	Incidents of incorrect use of machinery constituting a minor risk	x	x		Desktop	60 days
	No / inadequate certificates for inspections of machinery, or machines not registered as required by law	x	x		Desktop	30 days
	Lapses in inspections / maintenance of machinery (used in production or otherwise, e.g. boilers)	x	x		Desktop	30 days

Subcategory	Issue Title	NCs	Obs	GE	Verification method	Timescale
Machinery	No / inadequate policy for on-going control management / inspection / maintenance of machinery	x	x		Desktop	60 days
	No licence or inadequate experience / training of company / engineer providing machinery maintenance	x	x		Desktop	30 days
	Lack of appropriate equipment / machinery - creating a serious risk to workers	x	x		Desktop	30 days
	Lack of appropriate equipment / machinery - creating a moderate risk to workers	x	x		Desktop	30 days
	Safety functions on machinery not present / not functioning e.g. alarm / safety stop buttons etc.	x	x		Follow-up	30 days
	Proper safeguards not used to prohibit unauthorised access/use of dangerous machinery (e.g. panels left open / keys left in forklift etc.)	x	x		Desktop	30 days
	Protective equipment above industry standard available on all machines				x	
Personal Protective Equipment/Clothing	Workers are not issued with appropriate Personal Protective Equipment (PPE)	x	x		Desktop	30 days
	Isolated deficiencies with Personal Protective Equipment (PPE) (e.g. some PPE too small / too big for some workers)	x	x		Desktop	30 days
	Personal Protective Equipment (PPE) provided but incidents of workers not using PPE where appropriate	x	x		Desktop	30 days

Subcategory	Issue Title	NCs	Obs	GE	Verification method	Timescale
Personal Protective Equipment/Clothing	No / inadequate training in how to use Personal Protective Equipment (PPE)	x	x		Desktop	60 days
	Personal Protective Equipment (PPE) not adequately cleaned / maintained / stored	x	x		Desktop	60 days
	Lack of adequate/appropriate signage in high risk areas on usage of PPE (e.g. importance of ear plugs for high noise or specific PPE for chemical use/handling)	x	x		Desktop	30 days
	Necessary working equipment for the job not provided (e.g. scissors)	x	x		Desktop	60 days
First Aid / Accidents	Evidence of serious worker injuries as a result of risk to life or limb	x	x		Follow-up	Immediate
	No / inadequate recording of accidents and incidents at work	x	x		Desktop	30 days
	No written accident procedure in place	x	x		Desktop	60 days
	Adequate records for injuries / accidents but no analysis / root cause analysis / no action taken to remediate	x	x		Desktop	60 days
	First aid boxes not available / accessible anywhere on site	x	x		Desktop	30 days
	First aid boxes not available / accessible in certain areas	x	x		Desktop	60 days

Subcategory	Issue Title	NCs	Obs	GE	Verification method	Timescale
First Aid / Accidents	First aid box available but contents are missing / contents out of date or otherwise inadequate	x	x		Desktop	60 days
	No first aiders in place	x	x		Desktop	30 days
	First aiders in place but not enough for the size of site (including not covering all shifts)	x	x		Desktop	60 days
	All accidents and near misses recorded and information used for managed reduction of occurrence			x		
	Excellent first aid facilities			x		
Transport	Workplace vehicles appear to be unsafe	x	x		Desktop	30 days
	Workplace traffic management system / roads etc. is unsafe or inadequate	x	x		Desktop	30 days
	Company/employer-provided transport to and/or from work appears to be unsafe or otherwise present a danger	x	x		Desktop	30 days
Worker Health	Workers exposed to dangerous fumes / dangerous gas levels	x	x		Follow-up	30 days
	Work is performed under conditions that are degrading (i.e. humiliating or dirty)	x	x		Follow-up	Immediate
	No/ inadequate availability of clean drinking water (that meets the World Health Organisation standard for potable water)	x	x		Desktop	Immediate

Subcategory	Issue Title	NCs	Obs	GE	Verification method	Timescale
Worker Health	Pregnant workers working in unsafe / unsuitable conditions	x	x		Follow-up	Immediate
	Failure to put in place measures to protect workers from / prevent the spread of viruses or diseases, as required by law	x	x		Follow-up	Immediate
	Overcrowded work stations e.g. insufficient space per person as required by law, including 'breathing space'	x	x		Desktop	30 days
	No / inadequate assessment of temperature levels	x	x		Desktop	30 days
	No / inadequate testing of water for potability	x	x		Desktop	30 days
	No / inadequate air quality test	x	x		Desktop	60 days
	No / inadequate dust level survey	x	x		Desktop	60 days
	No / inadequate noise assessment conducted	x	x		Desktop	60 days
	Insufficient action taken to improve conditions following air quality / dust level / noise / temperature assessment, where necessary	x	x		Desktop	30 days
	No valid health license in place	x	x		Desktop	60 days
	Job rotation to prevent upper limb disorder			x		
No / inadequate procedures to clean up biohazards (e.g. blood spill)	x	x		Desktop	30 days	

Subcategory	Issue Title	NCs	Obs	GE	Verification method	Timescale
Worker Health	No nurse on site as required by law	x	x		Desktop	30 days
	Nurse on site, but does not cover all necessary shifts / insufficient for the size of site / inadequately trained	x	x		Desktop	60 days
	Medical facilities do not meet legal requirements	x	x		Desktop	30 days
	No policy / procedure for the prevention of alcohol / drug abuse at the site	x	x		Desktop	60 days
	No / inadequate regular medical examinations for juvenile workers where a legal requirement	x	x		Desktop	30 days
	No medical examinations / regular occupational health checks including disease checks of workers in hazardous situations (e.g. noise / chemicals / dust)	x	x		Desktop	30 days
	Inadequate / isolated failure in conducting medical examinations/ occupational health checks of workers in hazardous situations (e.g. noise / chemicals / dust)	x	x		Desktop	60 days
	Lack of records / missing documentation for medical examinations / occupational health checks of workers in hazardous situations	x	x		Desktop	60 days
	Ergonomic support not given to employees adequate to their job including mats for standing, back rest for seats, other materials to support	x	x		Desktop	60 days
	Onsite medical centre				x	

Subcategory	Issue Title	NCs	Obs	GE	Verification method	Timescale
Worker Health	Doctor / part time doctor on site			x		
	Visits by other health professionals e.g. physiotherapists, dentists			x		
	There is a mental health and wellbeing programme or people responsible for the support of workers' mental health			x		
	Assessment carried out to understand and mitigate the worst impacts of climate change on workers' health			x		
Hygiene Facilities & Housekeeping	Materials / rubbish / other waste stored in unacceptable areas e.g. stairwell	x	x		Desktop	30 days
	Storage of goods not in line with legal requirements (e.g. too high)	x	x		Desktop	60 days
	No secure facilities for workers to store personal effects while working	x	x		Desktop	60 days
	Sanitary facilities (e.g. toilets, hand basins) are unhygienic / not clean	x	x		Desktop	30 days
	Sanitary facilities are insufficient for the size of the site (e.g. the number of toilets or hand basins is insufficient for the number of workers)	x	x		Desktop	60 days
	Insufficient privacy afforded to workers in the toilets (e.g. no / missing toilet doors)	x	x		Desktop	30 days

Subcategory	Issue Title	NCs	Obs	GE	Verification method	Timescale
Hygiene Facilities & Housekeeping	Sanitary facilities are inadequate to protect women's health, safety or privacy (e.g. lack menstrual hygiene facilities, or toilets not separated by gender)	x	x		Desktop	30 days
	Sanitary facilities (e.g. toilets) are inadequate / unavailable to people with disabilities	x	x		Desktop	60 days
	Sanitary facilities (e.g. toilets) do not meet a local legal requirement not classified elsewhere	x	x		Desktop	30 days
	No canteen facility provided as per local law	x	x		Desktop	60 days
	Canteen provided is insufficient to meet legal requirements and/or worker needs	x	x		Desktop	60 days
	No / inadequate hygiene checks and / or catering licence in the canteen	x	x		Desktop	60 days
	No / inadequate health checks for kitchen personnel	x	x		Desktop	60 days
	No rest area / break area	x	x		Desktop	60 days
	Rest facilities in poor condition	x	x		Desktop	30 days
	Workstations and work areas are untidy, creating a risk of injury	x	x		Desktop	30 days
	Worker facilities (e.g. changing rooms, lockers) in a poor condition	x	x		Desktop	60 days
	Regular kitchen personnel health check				x	

Subcategory	Issue Title	NCs	Obs	GE	Verification method	Timescale
Hygiene Facilities & Housekeeping	Presence of a well-functioning hygiene management system e.g. hygiene committee in place			x		
	Excellent worker facilities (e.g. changing rooms, lockers)			x		
	Exceptionally clean facility compared with local norms			x		
	Toilet facilities designed to cater for transgender people and other people outside of the gender binary			x		
Accommodation Living Conditions	The living accommodation is unfit for human habitation (e.g. filthy and overcrowded)	x	x		Follow-up	Immediate
	Conditions in living accommodation (i.e. sleeping quarters, toilets/wash areas, eating areas, etc.) are unhygienic	x	x		Desktop	30 days
	Production area and dormitory area not adequately separated, creating potential fire risk	x	x		Desktop	60 days
	Accommodation used to store hazardous, flammable, combustible materials	x	x		Desktop	30 days
	Accommodation is not equipped with basic amenities/ services (i.e. electrical, water, etc.)	x	x		Desktop	30 days
	Overcrowding in dormitories	x	x		Desktop	30 days
	Accommodation does not provide adequate protection from external conditions	x	x		Desktop	30 days
	Conditions of the living accommodation presents a risk to worker health (e.g. presence of mould)	x	x		Desktop	30 days

Subcategory	Issue Title	NCs	Obs	GE	Verification method	Timescale
Accommodation Living Conditions	Accommodation is located in an unsafe area (e.g. exposed to environmental or physical hazards)	x	x		Follow-up	60 days
	Workers cannot travel safely between the living accommodation and the worksite	x	x		Desktop	30 days
	Accommodation is not equipped with proper lighting	x	x		Desktop	30 days
	No / inadequate temperature control in accommodation (e.g. air-conditioning, fans)	x	x		Desktop	30 days
	Unsafe electrical wiring and other electrical equipment	x	x		Desktop	30 days
	Accommodation has inadequate canteen facility / eating area or inadequate appliances for cooking	x	x		Desktop	60 days
	Workers have no / inadequate beds or mattresses	x	x		Desktop	30 days
	No appropriate gender segregation in sleeping facilities	x	x		Desktop	30 days
	No / inadequate accommodation for couples or families	x	x		Desktop	30 days
	Washing/showering facilities are inadequate	x	x		Desktop	60 days
	No / inadequate security in workers' accommodation	x	x		Desktop	30 days
	Workers are charged excessive rent for accommodation compared with local norms	x	x		Follow-up	60 days
	Accommodation is not properly maintained (i.e. minor issues with repair, such as broken windows, small cracks, peeling paint etc.)	x	x		Desktop	60 days

Subcategory	Issue Title	NCs	Obs	GE	Verification method	Timescale
Accommodation Living Conditions	No / inadequate access to hot water	x	x		Desktop	60 days
	First aid kits not available in workers' accommodation	x	x		Desktop	60 days
	Each individual does not have adequate and secure storage for personal possessions	x	x		Desktop	60 days
	Recreational facilities in poor condition (e.g. unhygienic, in state of disrepair etc.)	x	x		Desktop	60 days
	Sanitary facilities are located far from rooms/dormitories, providing a potential risk to occupants' safety at night		x			
	Good recreational facilities or events for workers and their families (e.g. sports, gym, entertainment)			x		
	Accommodation well above local standards			x		
	Free or subsidised food for workers in accommodation			x		
	Free or subsidised accommodation for workers			x		
	Free or subsidised accommodation for workers' families			x		
The living accommodation has been specifically adapted to protect workers against adverse or extreme weather conditions			x			

4: Children and Young Workers

Subcategory	Issue Title	NCs	Obs	GE	Verification method	Timescale
Child Labour Policy & Record Keeping	Lack of detailed policy regarding working age and employment of young workers	x	x		Desktop	60 days
	Age verification records are not maintained	x	x		Follow-up	Immediate
	Age verification records are not consistently maintained	x	x		Follow-up	60 days
	No / inadequate risk assessment conducted regarding child and young workers	x	x		Desktop	30 days
	Contracts for young workers not sanctioned by the proper authorities (registered / approved by relevant authority; signed by parent/legal guardian as per legal requirements)	x	x		Desktop	30 days
	Well documented and well communicated policy on Child / Underage Labour			x		
	The Child / Underage Labour policy is communicated to all workers and subcontractors			x		
Minimum Age of Employment	Evidence of individuals under the legal working age engaged in work	x	x		Follow-up	Immediate
	Unsubstantiated evidence of individuals under the legal working age engaged in work (e.g. child fleeing site)	x	x		Follow-up	Immediate
	Evidence of individuals under the legal working age onsite but not working	x	x		Follow-up	60 days

Subcategory	Issue Title	NCs	Obs	GE	Verification method	Timescale
Minimum Age of Employment	No process in place requiring age verification and records maintenance	x	x		Desktop	30 days
	Management and staff are not aware of the laws on minimum age of employment or parameters for young workers, apprenticeships, student workers, etc.	x	x		Desktop	30 days
Child Labour - Remediation programmes	Underage workers are dismissed without remediation	x	x		Follow-up	Immediate
	No policy on remediation of individuals employed under the minimum working age or young people under improper conditions	x	x		Desktop	60 days
	Excellent policy on remediation of individuals employed under the minimum working age or young people under improper conditions			x		
	There are good transition policies which provide for any child found to be performing child labour to enable her or him to attend and remain in quality education until no longer a child			x		
Child care & education	Child care facilities significantly compromise children's safety (e.g. through inadequate emergency preparedness and procedures, building safety issues including location of the childcare facility, inadequate security measures, or exposure to maltreatment)	x	x		Follow-up	Immediate

Subcategory	Issue Title	NCs	Obs	GE	Verification method	Timescale
Child care & education	Childcare facilities are not provided in alignment with legal requirements	x	x		Desktop	30 days
	Children of school-age living on site do not have adequate access to schools		x			
Young Workers - Hazardous Work	Instances of workers under 18 working in dangerous or unhealthy conditions (could lead to death, injury or illness as a result of poor safety and health standards or working conditions)	x	x		Follow-up	Immediate
	Instances of workers over the legal minimum age but under 18 working at night	x	x		Follow-up	60 days
	No health examination for young workers as per legal requirement	x	x		Desktop	30 days
	Excellent system in place to ensure that young workers are not engaged in hazardous or night work			x		
Young Workers - Hours of Work	Apprentices / trainees / vocational workers are employed under terms and conditions contrary to law	x	x		Follow-up	30 days
	Excellent system in place to ensure that young workers cannot exceed legally allowed working hours			x		

5: Wages & Benefits

Subcategory	Issue Title	NCs	Obs	GE	Verification method	Timescale
Record keeping and documentation	No payroll records available on date of audit	x	x		Follow-up	60 days
	Unable to verify wages due to missing/ incomplete/ inconsistent records	x	x		Follow-up	60 days
	Systematic failure to provide payslips with complete, accurate and understandable information to workers	x	x		Follow-up	60 days
	Isolated failure to provide payslips with complete, accurate and understandable information to workers	x	x		Desktop	60 days
	Isolated incidents of payslips inconsistent with wages paid	x	x		Desktop	60 days
	Workers assisted to open bank accounts				x	
Deductions	Deductions are made from wages without workers' written permission, and these are not legally mandated - systemic	x	x		Follow-up	30 days
	Deductions are made from wages without workers' written permission, and these are not legally mandated - isolated	x	x		Follow-up	60 days
	Pay deducted for disciplinary measures (e.g. lateness, absenteeism, disciplinary warnings, errors in production etc.) - systemic	x	x		Follow-up	60 days

Subcategory	Issue Title	NCs	Obs	GE	Verification method	Timescale
Deductions	Pay deducted for disciplinary measures (e.g. lateness, absenteeism, disciplinary warnings, errors in production etc.) - isolated	x	x		Desktop	60 days
	Workers are charged (including via wage deductions) for Personal Protective Equipment (PPE) or other essential work-related items	x	x		Follow-up	60 days
Benefits & Insurance	Failure to provide workers with legally required leave entitlement (e.g. annual, maternity, paternity, sick leave) - systemic	x	x		Follow-up	30 days
	Failure to provide workers with legally required leave entitlement (e.g. annual, maternity, paternity, sick leave) - isolated	x	x		Follow-up	60 days
	Failure to pay legally required leave entitlements (e.g. annual, maternity, paternity, sick leave) - systemic	x	x		Follow-up	60 days
	Failure to pay workers legally required leave entitlements (e.g. annual, maternity, paternity, sick leave) - isolated	x	x		Follow-up	60 days
	Failure to pay legally required leave entitlements (e.g. annual, maternity, paternity, sick leave) correctly - systemic	x	x		Follow-up	60 days
	Failure to pay legally required leave entitlements (e.g. annual, maternity, paternity, sick leave) correctly - isolated	x	x		Desktop	60 days

Subcategory	Issue Title	NCs	Obs	GE	Verification method	Timescale
Benefits & Insurance	Workers are unreasonably restricted from taking the leave which they are entitled to by contract - systemic	x	x		Follow-up	60 days
	Compulsory insurance (e.g. social insurance, accident insurance etc.) not paid - systemic	x	x		Follow-up	60 days
	Compulsory insurance (e.g. social insurance, accident insurance etc.) not paid - isolated	x	x		Desktop	60 days
	Failure to retain records of all required social insurances	x	x		Desktop	30 days
	Regular practice of delayed payment of social insurance and other legally mandated contributions to relevant authorities	x	x		Desktop	60 days
	No policy on annual leave or not communicated to workers	x	x		Desktop	60 days
	Leave allowances and benefits are above the statutory minimum for all workers			x		
	Company provides a range of additional benefits, including: free medical care on-site, holiday and other bonuses, free library, food subsidy, free transport			x		
	Death in service benefit			x		
	Workers are given private medical insurance which exceeds the statutory minimum			x		

Subcategory	Issue Title	NCs	Obs	GE	Verification method	Timescale
Benefits & Insurance	Profit share for every employee			x		
	Maternity/paternity leave is above statutory minimum			x		
	Paid leave allowance exceeds the legal requirement			x		
Payment of Wages	Systemic instances of employees working without payment	x	x		Follow-up	Immediate
	Isolated instances of employees working without payment	x	x		Follow-up	30 days
	Systemic instances of workers paid less than the legal minimum wage	x	x		Follow-up	60 days
	Isolated instances of workers paid less than the legal minimum wage	x	x		Follow-up	60 days
	Wages meet or exceed the legal minimum wage, but are not enough to meet basic needs and to provide some discretionary income (or fail to meet an established living wage benchmark where available)	x	x		Desktop	60 days
	Systemic instances of pay below contracted rates, but above minimum wage	x	x		Follow-up	60 days
	Isolated instances of pay below contracted rates, but above minimum wage	x	x		Desktop	60 days

Subcategory	Issue Title	NCs	Obs	GE	Verification method	Timescale
Payment of Wages	Workers are not paid during stoppage of production in line with local law	x	x		Follow-up	60 days
	Systemic incidents of wages being delayed upon termination	x	x		Follow-up	30 days
	Isolated incidents of wages being delayed upon termination	x	x		Follow-up	60 days
	Systemic occurrence of wages not paid on time	x	x		Follow-up	60 days
	Isolated occurrence of wages not paid on time	x	x		Follow-up	60 days
	Payment schedule is regular but not at frequency required by law	x	x		Follow-up	60 days
	Payment in kind (e.g. payment of wages in goods or services instead of cash) as part of wages is in excess of legal limits	x	x		Follow-up	60 days
	Payment in kind (e.g. payment of wages in goods or services instead of cash) forms a part of wages, within legal limits		x			
	No public display of wage rates as per law	x	x		Desktop	60 days
Worker are paid living wages (sufficient to afford a decent standard of living for the worker and their family and provision for unexpected events)				x		

Subcategory	Issue Title	NCs	Obs	GE	Verification method	Timescale
Payment of Wages	The site is working towards paying workers a living wage via the implementation of a credible wage improvement plan			x		
	All workers receive wages well above the legal minimums			x		
	Workers are paid for downtime and it is not a legal requirement			x		

6: Working Hours

Subcategory	Issue Title	NCs	Obs	GE	Verification method	Timescale
Overtime Premium	Overtime premium is not paid according to the law - systemic	x	x		Follow-up	60 days
	Overtime premium is not paid according to the law - isolated	x	x		Desktop	60 days
	Overtime hours are not paid according to SMETA guidance (at the premium rate of 125% basic hours), but this is not contrary to law - systemic	x	x		Follow-up	60 days
	Overtime premium is between +0% and 10% and this is not contrary to local law	x	x		Follow-up	60 days
	Overtime premium is between +10% and 25% and this is not contrary to local law	x	x		Desktop	60 days
	Overtime premium is below +25%, agrees with local law and consolidated wages / collective bargaining agreements in place	x	x		Desktop	60 days
	An enhanced basic rate is paid instead of overtime premium, but this does not meet SMETA guidance	x	x		Follow-up	60 days
	Workers moved to other facilities / departments / homeworking to avoid paying them for overtime	x	x		Follow-up	60 days
Hours - Record keeping and management systems	Unable to verify working hours due to missing/ incomplete/ inconsistent records	x	x		Follow-up	60 days

Subcategory	Issue Title	NCs	Obs	GE	Verification method	Timescale
Hours - Record keeping and management systems	Isolated instances of missing/ incomplete/ inconsistent records	x	x		Follow-up	60 days
	Isolated working hour / time records missing or incomplete	x	x		Follow-up	60 days
Excessive hours	Contracted working hours (excluding overtime) exceed 48 per week, or lower legal limit	x	x		Follow-up	60 days
	Site does not monitor / is not aware of overtime and/or working hours for all workers	x	x		Follow-up	60 days
	Site does not monitor / is not aware of overtime and/or working hours for certain types of workers (e.g. agency or temporary workers)	x	x		Follow-up	60 days
	Working hours exceed what is allowed by law or collective bargaining agreement - systemic	x	x		Follow-up	60 days
	Working hours exceed what is allowed by law or collective bargaining agreement - isolated	x	x		Follow-up	60 days
	Total working hours exceed 72 hours per week on a regular basis and over an extended period (but are within the parameters of local law or collective bargaining agreement)	x	x		Follow-up	60 days

Subcategory	Issue Title	NCs	Obs	GE	Verification method	Timescale
Excessive hours	Total working hours exceed 72 hours per week on an occasional basis (but are within the parameters of local law or collective bargaining agreement)	x	x		Follow-up	60 days
	Total hours exceed 60 hours per week - ETI requirements are not met - systemic	x	x		Follow-up	60 days
	Total hours exceed 60 hours per week - ETI requirements are not met - isolated	x	x		Desktop	60 days
	Total hours exceed 60 hours but ETI requirements are met		x			
	Occasional and minor occurrence of working hours which exceed 60 hours		x			
	Flexible working hours are available (e.g. to enable workers to carry out family care responsibilities)				x	
	Workers are required to be on call at all times (24 hours a day, 7 days a week)	x	x		Follow-up	30 days
Overtime	Lack of detailed policy on overtime that is communicated to workers	x	x		Desktop	60 days
	Overtime is not used responsibly i.e. extent, frequency and level of hours worked by individual workers and / or whole workforce are excessive	x	x		Follow-up	60 days

Subcategory	Issue Title	NCs	Obs	GE	Verification method	Timescale
Overtime	Overtime hours frequently used to replace regular employment	x	x		Follow-up	60 days
	Overtime policy includes provision for compulsory/ mandatory overtime outside the limits of the law or collective bargaining agreement (but not enforced in practice)	x	x		Desktop	60 days
	Local law regarding working hours clearly explained to workers			x		
	Overtime can be refused and there is a clear system for refusal			x		
Rest breaks and rest days	Workers do not take off 1 day in 7, and this is contrary to law or collective bargaining agreement (CBA) – systemic	x	x		Follow-up	60 days
	Workers do not take off 1 day in 7, and this is contrary to law or collective bargaining agreement (CBA) – isolated”	x	x		Desktop	60 days
	Workers do not take off 2 days in 14, and this is contrary to law or collective bargaining agreement (CBA) – systemic”	x	x		Follow-up	30 days
	Workers do not take off 2 days in 14, and this is contrary to law or collective bargaining agreement (CBA) – isolated”	x	x		Follow-up	60 days
	Workers do not take off 2 days in 14, and this is not contrary to law or collective bargaining agreement (CBA) – systemic”	x	x		Follow-up	60 days

Subcategory	Issue Title	NCs	Obs	GE	Verification method	Timescale
Rest breaks and rest days	Workers do not take off 2 days in 14, and this is not contrary to law or collective bargaining agreement (CBA) – isolated"	x	x		Desktop	60 days
	Rest breaks during shifts are not taken as required - systemic	x	x		Follow-up	60 days
	Rest breaks during shifts are not taken as required - isolated	x	x		Desktop	60 days
	Rest breaks between shifts are not taken as required - systemic	x	x		Follow-up	30 days
	Rest breaks between shifts are not taken as required - isolated	x	x		Follow-up	60 days

7: Discrimination

Subcategory	Issue Title	NCs	Obs	GE	Verification method	Timescale
General Discrimination, HR systems & Policy	There is no discrimination policy in place	x	x		Desktop	60 days
	Discrimination policy is not communicated to workers in a language they can understand or suitably explained where literacy is low	x	x		Desktop	60 days
	Evidence of harassment or unfair treatment towards an individual based on their race, caste, colour, national origin, religion, age, disability, sexual orientation, union membership, political affiliation or other similar characteristic protected by law	x	x		Follow-up	30 days
	Evidence of harassment or unfair treatment towards an individual based on their sex, gender, gender identity, marital status or other similar characteristic protected by law	x	x		Follow-up	30 days
	Evidence of discrimination in hiring, compensation, access to training, promotion, terminations, or retirement based on an individual's race, caste, colour, national origin, religion, age, disability, sexual orientation, union membership, political affiliation or other similar characteristic protected by law	x	x		Follow-up	30 days

Subcategory	Issue Title	NCs	Obs	GE	Verification method	Timescale
General Discrimination, HR systems & Policy	Evidence of discrimination in hiring, compensation, access to training, promotion, or retirement based on an individual's sex, gender, gender identity or marital status or other similar characteristic protected by law	x	x		Follow-up	30 days
	Insufficient evidence to demonstrate non-discrimination (e.g. lack of transparency in hiring, pay etc.)	x	x		Desktop	30 days
	No policy/system on wages and transparency in remuneration (e.g. to demonstrate non-discrimination) as required by law	x	x		Desktop	30 days
	Different wage rates based on age alone for the same work and skill set and it is not contrary to local law	x	x		Follow-up	60 days
	Site requires medical tests that may lead to discrimination against certain workers (e.g. against pregnant workers, workers with HIV/AIDs etc.)	x	x		Follow-up	60 days
	No facility or provision to allow for religious activity (e.g. daily prayers) as per local law requirement	x	x		Desktop	30 days
	Site does not achieve the percentage or number of a particular group (e.g. workers with disabilities, apprentices etc.) as required by local law	x	x		Desktop	60 days
	An equal opportunities policy in place, clearly communicated to all workers			x		

Subcategory	Issue Title	NCs	Obs	GE	Verification method	Timescale
General Discrimination, HR systems & Policy	Human Resources data (e.g. accidents, promotions, turnover, absenteeism) recorded by gender and gender-disaggregated data is analysed on a regular basis			x		
	Clear wage grading system which ensures equal pay for equal work			x		
	Diverse representation of employees in supervisory & management roles e.g. foreign / migrant / female / disabled etc.			x		
	Regular audits of wage levels to ensure equal pay for equal work			x		
	Clear and well publicised process for reporting any discrimination			x		
	Training conducted for all managers and workers on anti-discrimination and equal opportunities			x		
	Experienced HR department which controls policies and procedures to ensure no discrimination			x		
	Regular multicultural celebrations			x		
	Senior management positions reflect the gender breakdown of workforce / there is evidence of progress towards meeting gender-balanced targets			x		

Subcategory	Issue Title	NCs	Obs	GE	Verification method	Timescale
General Discrimination, HR systems & Policy	The company publishes a 'gender pay gap' report and it is not a legal requirement			x		
	Pregnant women are given more than legally required conditions and benefits e.g. extra rest breaks & controlled work conditions			x		
	Excellent parental leave policy or there is good management and support available for new parents and pregnant women			x		
	Proactive employment of workers with learning difficulties and disabilities			x		
	Positive attitude to employees at or near retirement age			x		

8: Regular Employment

Subcategory	Issue Title	NCs	Obs	GE	Verification method	Timescale
Terms of Employment/ Engagement	Systemic occurrence of no contracts / letters of appointment in place	x	x		Desktop	30 days
	Isolated instances of no contracts / letters of appointment in place	x	x		Desktop	60 days
	Systemic occurrence of workers not being given a copy of their contracts or letter of appointment (including digital copy)	x	x		Desktop	30 days
	Inadequate contracts in place, i.e. missing critical elements such job description, wages (regular and overtime), hours of work (including overtime), notice period etc.	x	x		Desktop	30 days
	Systemic occurrence of contracts in place but not signed by the worker	x	x		Desktop	30 days
	Isolated occurrence of contracts in place but not signed by the worker	x	x		Desktop	60 days
	Contracts of employment changed without communication or facility imposing additional terms or requirements on worker without their knowledge and consent (contract substitution / supplemental agreements)	x	x		Desktop	30 days

Subcategory	Issue Title	NCs	Obs	GE	Verification method	Timescale
Terms of Employment/Engagement	Workers are required to sign blank papers, resignation letters etc.	x	x		Follow-up	30 days
	Contractual terms are not communicated in a language the worker can understand	x	x		Follow-up	60 days
	Contractual terms not clearly communicated prior to recruitment	x	x		Desktop	30 days
	Contracts in place with no minimum hours contrary to local law	x	x		Desktop	30 days
	Labour contracts not authenticated or registered by / with the local labour bureau where it is a legal requirement	x	x		Desktop	30 days
	Information about internal rules and regulations is not available e.g. by providing handbooks or terms & conditions for workers and it is a legal requirement	x	x		Desktop	30 days
Precarious employment	Contracts in place with no minimum hours and do not meet local legal requirements		x			
	Systemic occurrence of unreasonable terminations (no evidence of discrimination)	x	x		Desktop	30 days
	Isolated occurrence of unreasonable terminations (no evidence of discrimination)	x	x		Desktop	30 days

Subcategory	Issue Title	NCs	Obs	GE	Verification method	Timescale
Precarious employment	Systemic occurrence of workers in precarious employment (e.g. seasonal contract, apprentices, trainees, probationary workers) not moved to permanent status in line with law	x	x		Follow-up	90 days
	Isolated occurrence of workers in precarious employment (e.g. seasonal contract, apprentices, trainees, probationary workers) not moved to permanent status in line with law	x	x		Desktop	60 days
	Occurrence of agency, subcontracted or temporary workers being requested then turned away at the beginning of the day without pay	x	x		Follow-up	60 days
	Excessive and repeated use of agency, subcontracted or temporary labour used to replace regular employment	x	x		Follow-up	60 days
	Form of using irregular employment, contracting or self-employment is comparable to employment and could provide legal risk to the company		x			
	Temporary workers are systematically fired and rehired in order to avoid obligations related to continual employment	x	x		Follow-up	60 days
	Legal restrictions on the use of temporary labour are contravened, for example the frequency, extent or duration of use	x	x		Follow-up	60 days

Subcategory	Issue Title	NCs	Obs	GE	Verification method	Timescale
Precarious employment	Isolated incidents of temporary workers not being offered permanent contracts, contrary to law	x	x		Desktop	60 days
	Temporary workers not receiving the same benefits as permanent employees, but this is not contrary to law		x			
	Total number or percentage of the workforce that are apprentices / trainees exceed legal limits	x	x		Follow-up	60 days
	Apprentices used but without any real intent to impart skills or provide regular employment	x	x		Follow-up	60 days
Labour Provider Management	No documented procedures for selection, contracting, induction and termination of workers including agency and temporary workers		x			
	No / inadequate system in place to monitor labour providers	x	x		Follow-up	60 days
	Site does not have correct legal licences for employment of agency / dispatch workers	x	x		Desktop	60 days
	Agencies / labour providers / contractors used do not hold legally required license to operate as a labour provider	x	x		Follow-up	30 days
	Agency workers receiving benefits according to law, but not the same as permanent employees		x			

Subcategory	Issue Title	NCs	Obs	GE	Verification method	Timescale
Labour Provider Management	Agency workers not receiving the same benefits as permanent employees, and this is contrary to law	x	x		Desktop	30 days
	Site does not have an adequate system to assess the compliance of agency workers' terms of engagement/employment	x	x		Desktop	30 days

8A: Sub-Contracting & Homeworking

Business critical issues in this area recognise that forced labour at sub-contractors is also a severe issue and the correction timeframe is listed as immediate. Any correction can only be verified by a follow-up audit.

Any unauthorised sub-contracting will require a follow-up visit to sign-off corrective actions.

Subcategory	Issue Title	NCs	Obs	GE	Verification method	Timescale
Subcontracting	No policy on managing and selecting sub-contractors including policy on obtaining clients' approval	x	x		Desktop	60 days
	No system in place to monitor sub-contractors' conformance with social/ethical standards or system is missing crucial elements e.g., wages and hours, child labour, safety, forced labour	x	x		Follow-up	30 days
	Client requirements on social / environmental standards not communicated to sub-contractor		x			
	Production is being outsourced to sub-contractors in contravention of customer requirements (e.g. prior authorisation has not been sought where applicable)	x	x		Desktop	30 days
	No subcontracting declared but the site does not appear to have the production capacity to meet demand		x			
Home-Workers	Production is being outsourced to homeworkers in contravention of customer requirements (e.g. prior authorisation has not been sought where applicable)	x	x		Desktop	30 days
	No system in place to monitor homeworkers' conditions in relation to social/ethical standards or system is missing crucial elements e.g., wages and hours, child labour, safety, forced labour	x	x		Desktop	30 days

Subcategory	Issue Title	NCs	Obs	GE	Verification method	Timescale
Home-Workers	No records for homeworkers e.g. not on the payroll etc. but homeworking occurring	x	x		Desktop	30 days
	Children / underage labour used by homeworkers and does not meet legal / ILO requirements	x	x		Follow-up	Immediate
	Children present with homeworkers but conditions acceptable e.g. does not interfere with schooling, no hazards etc.		x			
	Homeworkers proactively supported to strengthen their employment terms (e.g. through collective organising)			x		

9: No Harsh or Inhumane Treatment - Discipline & Grievance

Subcategory	Issue Title	NCs	Obs	GE	Verification method	Timescale
Harsh Treatment, Harassment or Threat of Abuse	Lack of detailed policy on harassment, violence and abuse that is aligned with applicable laws and communicated to workers	x	x		Desktop	30 days
	Not all workers are trained on policies and procedures to prevent and report workplace harassment, violence and abuse	x	x		Desktop	30 days
	No / ineffective training for people managers/ supervisors on policies and procedures to prevent and report workplace harassment, violence and abuse	x	x		Desktop	30 days
	Evidence (including widespread worker testimony) of physical or psychological harassment, violence or abuse	x	x		Follow-up	Immediate
	Isolated reports from workers of instances of physical or psychological harassment, violence, abuse or bullying	x	x		Follow-up	30 days
	Workers report instances of low-level verbal abuse (e.g. shouting or swearing)	x	x		Follow-up	60 days
	Improper bodily searches conducted (e.g. pat down search) by member of opposite gender	x	x		Follow-up	Immediate
	Improper bodily searches conducted (e.g. pat down search) by member of same gender	x	x		Follow-up	60 days
	Strip searches conducted	x	x		Follow-up	Immediate

Subcategory	Issue Title	NCs	Obs	GE	Verification method	Timescale
Harsh Treatment, Harassment or Threat of Abuse	Workers have physical injuries that appear to be the result of an assault (but reasons unknown)		x			
	Training conducted for all managers and workers on gender-based violence and harassment			x		
Discipline Procedures	Lack of a detailed disciplinary policy that has been communicated to all workers	x	x		Desktop	60 days
	Lack of a detailed disciplinary procedure that has been communicated to all workers	x	x		Desktop	30 days
	Disciplinary procedures and/or penalties are inappropriate or excessive (e.g. workers are threatened with removal of privileges, assignment of extra work etc.)	x	x		Desktop	30 days
	Records of disciplinary cases are incomplete or missing	x	x		Desktop	90 days
	System of positive rewards e.g. good attendance, employee of the month etc.			x		
Grievance Procedures	Lack of a detailed grievance procedure that has been communicated to all workers	x	x		Desktop	30 days
	Lapses exist in the recordkeeping of grievances reported, grievance proceedings and the outcomes	x	x		Desktop	60 days
	No grievance committee in place contrary to legal requirement	x	x		Desktop	90 days

Subcategory	Issue Title	NCs	Obs	GE	Verification method	Timescale
Grievance Procedures	Grievance committee in place, but it is not effective	x	x		Desktop	60 days
	No sexual harassment committee where required by local law	x	x		Desktop	90 days
	Workers report that grievances are not satisfactorily addressed and resolution is not communicated	x	x		Follow-up	60 days
	Reprisals made against workers in retaliation for raising grievances	x	x		Follow-up	Immediate
	Well established and understood grievance procedures in place "			x		
	Effective third party grievance/ whistleblowing mechanism in place on site and workers trained on how to use it				x	

10A: Entitlement to Work

Subcategory	Issue Title	NCs	Obs	GE	Verification method	Timescale
Right to work systems	Workers engaged in work without the legal right to work	x	x		Follow-up	Immediate
	No process or system established to monitor if workers have right to work	x	x		Follow-up	30 days
Record Keeping	Inadequate process or system to monitor if workers have right to work (e.g. does not include non-employee workers such as agency / temporary workers)	x	x		Desktop	30 days
	Right to work could not be verified due to lack of documentation	x	x		Desktop	60 days
	Records for right to work in black & white copies only, contrary to local law	x	x		Desktop	60 days

10B: Environment

Subcategory	Issue Title	NCs	Obs	GE	Verification method	Timescale
General Environmental Permits, & Management systems	Presence of fines / prosecutions for non-compliance to environmental regulations that have not been remediated or appealed within the stipulated timeframes	x	x		Follow-up	60 days
	The site does not have all legally required permits for use and / or disposal of resources e.g. energy, water, air emissions, waste etc.	x	x		Desktop	30 days
	Site is not aware of the local and national laws or permits related to environment	x	x		Follow-up	60 days
	Company is not aware of the customer's environmental requirements	x	x		Desktop	30 days
	Lack of a detailed environment policy that covers relevant environmental impacts and has been communicated to necessary parties	x	x		Desktop	60 days
	Site has an environmental policy in place but does not communicate it to its suppliers	x	x		Desktop	60 days
	No competent individual responsible for co-ordinating the site's efforts to improve environmental performance	x	x		Desktop	30 days
	Management lack awareness of the significant environmental impact of their site and its processes	x	x		Desktop	30 days
	No systems in place to continually improve environmental performance	x	x		Follow-up	60 days

Subcategory	Issue Title	NCs	Obs	GE	Verification method	Timescale
General Environmental Permits, & Management systems	Environmental certifications or environmental management systems documentation were not available to review	x	x		Desktop	30 days
	The site does not measure its environmental impacts	x	x		Desktop	60 days
	No public / external reporting on environmental performance and it is required by law	x	x		Desktop	60 days
	Site is not aware of the environmental performance of its suppliers	x	x		Desktop	60 days
	Environmental section of the Sedex SAQ not completed		x			
	Site has a good awareness of laws related to environment as well as customer's environmental requirements			x		
	Good communication and training on environmental issues given to appropriate workers e.g. environment newsletter and published target reductions			x		
	Comprehensive and regular public / external reporting on environmental performance and it is not a legal requirement			x		
	The site has policies in place to minimise the use and / or disposal of natural resources e.g.. water, energy, waste, etc.			x		

Subcategory	Issue Title	NCs	Obs	GE	Verification method	Timescale
General Environmental Permits, & Management systems	The site has an internationally recognised environmental certificate e.g. ISO 14000			x		
	Site measures the effects of its environmental impacts e.g. use of energy, disposal of waste and has reduction targets			x		
	Internal monitoring of all environmental aspects and a targeted reduction of resources			x		
Waste Management	No permits for waste disposal as per legal requirement	x	x		Desktop	30 days
	Site is not aware of customers' requirements in reference to chemicals		x			
	Hazardous waste improperly handled / stored / disposed of	x	x		Follow-up	30 days
	No / inadequate records to show hazardous waste has been properly handled / stored / disposed of	x	x		Desktop	30 days
	No waste inventory or tracking system	x	x		Desktop	60 days
	Uncontrolled waste to landfill	x	x		Follow-up	30 days
	Employees not trained in waste management	x	x		Desktop	30 days
	No recycling policy in place	x	x		Desktop	60 days
	No recycling scheme in place	x	x		Desktop	60 days

Subcategory	Issue Title	NCs	Obs	GE	Verification method	Timescale
Water waste & usage	No permits for waste water disposal (effluent) as per legal requirement	x	x		Desktop	30 days
	No / inadequate monitoring of waste water (effluent)	x	x		Desktop	30 days
	No / inadequate drainage system e.g. no separation clean and foul water	x	x		Desktop	30 days
	No / inadequate training of personnel for monitoring effluent	x	x		Desktop	30 days
	No water treatment in place contrary to law	x	x		Desktop	30 days
	No water treatment in place (where water is contaminated) and it is not a legal requirement	x	x		Desktop	60 days
	Waste water contains contaminants over legal limits	x	x		Follow-up	30 days
	No appropriate permits for water use / extraction as per legal requirements	x	x		Desktop	30 days
	No monitoring of water usage / extraction as per legal requirement	x	x		Desktop	60 days
Air emissions & GHG (Green House Gas)	No permits for emissions to air as per legal requirement	x	x		Desktop	30 days
	No monitoring of air emission limits as per legal requirements	x	x		Desktop	60 days

Subcategory	Issue Title	NCs	Obs	GE	Verification method	Timescale
Air emissions & GHG (Green House Gas)	No / inadequate emission treatment system e.g. no removal of contaminants	x	x		Desktop	60 days
	No / inadequate training of personnel for monitoring air emissions	x	x		Desktop	30 days
	No required air emission treatment in place contrary to law	x	x		Desktop	60 days
	Air emissions contain contaminants over legal emission limits	x	x		Desktop	60 days
	Ozone depleting substances inventory not maintained as per legal requirement	x	x		Desktop	60 days
	GHG (Green House Gas) emissions not monitored as per legal requirements	x	x		Desktop	60 days
	The site has achieved climate neutrality (zero net anthropogenic greenhouse gas emissions)			x		
	The site has achieved carbon neutrality (zero net anthropogenic CO2 emissions)			x		
Energy usage	No permits for use of energy as per legal requirements	x	x		Desktop	30 days
	No monitoring of energy usage as per legal requirements	x	x		Desktop	60 days
	Site does not have an energy conservation policy in place contrary to legal requirement	x	x		Desktop	60 days

Subcategory	Issue Title	NCs	Obs	GE	Verification method	Timescale
Energy usage	The sites uses renewable energy (as a significant proportion of their total energy)			x		
Reforestation, Conservation & Biodiversity	Evidence of illegal activity resulting in long-term damage to the natural environment (e.g. deforestation of a protected area)	x	x		Follow-up	30 days
	Site is not aware of the local laws and regulations covering biodiversity	x	x		Desktop	60 days
	Site does not have a biodiversity policy in place contrary to law	x	x		Desktop	60 days
	Presence of reforestation programme			x		
	Policies and procedures in place which recognise and apply national laws referring to nature conservation and deforestation			x		
	Excellent pest control, whilst protecting biodiversity			x		

10C: Business Ethics

Subcategory	Issue Title	NCs	Obs	GE	Verification method	Timescale
BE - Awareness of requirements/policy	Site is not aware of all local or national laws covering bribery, corruption or unethical business practice	x	x		Desktop	30 days
	Evidence that auditor was offered a bribe other inducement to be dishonest	x	x		Desktop	30 days
BE - Systems to manage compliance	Lack of detailed Business Ethics policy concerning bribery, corruption or unethical business practices (e.g. fraud, tax evasion, political interest, anti-competitive practices, extortion or money laundering, etc.)	x	x		Desktop	30 days
	Policy and procedures to prevent or avoid bribery, corruption and other unethical business practices have not been communicated to employees in higher risk positions such as management, finance, purchasing and logistics	x	x		Desktop	30 days
	Evidence of Business Ethics issues e.g. bribery, facilitation payments, fraud, transshipment, tax evasion, anti-competitive practices, extortion, money laundering, political contributions etc.	x	x		Follow-up	Immediate
	Lack of a transparent system in place for confidentially reporting and managing resolution of issues such as bribery, corruption, and unethical business practices	x	x		Desktop	30 days
	No system to investigate evidence of bribery, corruption and unethical business practice	x	x		Follow-up	60 days

Subcategory	Issue Title	NCs	Obs	GE	Verification method	Timescale
BE - Systems to manage compliance	Evidence that the company misuses private and/or confidential data	x	x		Follow-up	30 days
	No records kept of instances of historic unethical business practices as required by law	x	x		Desktop	60 days
	Presence of any internationally recognised certifications concerning Business Ethics in place (e.g. ISO 37001, BS 10500, TRACE)			x		
BE - Grievance Mechanisms	Site has been subject to fines/prosecutions for non-compliance to Business Ethics regulations and has not implemented corrective actions		x			
	No confidential whistleblowing procedure in place	x	x		Desktop	30 days
	Whistleblowing procedure is not communicated to all workers	x	x		Desktop	60 days
Tax & other payments	Wages paid / partly paid in cash (i.e. unofficially) to avoid tax and other requirements	x	x		Follow-up	60 days

11: Other Issue Areas

Subcategory	Issue Title	NCs	Obs	GE	Verification method	Timescale
Land rights	No legally required land rights, related licences and permissions e.g. illegal appropriation of land	x	x		Follow-up	30 days
	Planned acquisition of land without plans to obtain FPIC and/or adhere to local law	x	x		Follow-up	60 days
	No / inadequate system in place to conduct legally required due diligence related to land titles (where appropriate)	x	x		Desktop	60 days
	No / inadequate system in place related to land use change to obtain free, prior and informed consent, (FPIC) even if national / local law does not require it (where appropriate)	x	x		Desktop	60 days
	Facility does not have a policy respecting land rights (where appropriate)	x	x		Desktop	60 days
	Facility lacks an effective dispute and grievance resolution process for the land the facility owns or leases	x	x		Desktop	30 days
	No / inadequate training on land rights for appropriate site personnel, where appropriate	x	x		Desktop	30 days
	Open disputes and grievances relating to facility's land		x			
	Facility has adopted a written policy reflecting its commitment to respecting land rights				x	

Subcategory	Issue Title	NCs	Obs	GE	Verification method	Timescale
Land rights	Good records and evidence that facility compensated the owner / lessor for the land.			x		
	Personnel trained to deal with local communities and indigenous peoples on the principles of free, prior and informed consent (FPIC) / adequate use of external resource to ensure rights are acknowledged and protected			x		
	Facility has evidence that they have invoked free, prior and informed consent (FPIC) in the last five years because of facility footprint change or in addition to the facility footprint			x		
	Facility has evidence of having conducted impact assessments on the rights, resources, lands and territories of forest-dwellers, indigenous people, smallholders, squatters, pastoralists, or minority groups			x		
Human rights	No / inadequate policy in place to respect international human rights standards		x			
	No appropriate manager assigned to ensure site respects internationally recognised human rights		x			

Subcategory	Issue Title	NCs	Obs	GE	Verification method	Timescale
Human rights	No / inadequate system to identify relevant stakeholders and assess, prioritise or minimise the negative human rights impact of the site		x			
Other issue areas	Evidence of human rights violations or other illicit, illegal or otherwise disreputable behaviour outside of the scope of the audit standard		x			

Comments and feedback

The list of issue titles and non-compliance guidance was developed in consultation with Sedex members and Affiliate Audit Companies (AACs). We welcome and suggestions on how it can be further strengthened next time it is reviewed.

Please send comments and feedback to
smetaquality@sedex.com



Head Office: 5 Old Bailey, London, EC4M 7BA

+44 (0)20 7902 2320 | communications@sedex.com | www.sedex.com

Chicago | Gurugram | London | Santiago | Shanghai | Sydney | Tokyo