COVID-19: Guidance on Remote Auditing
Version 2

1. Background

COVID-19 was [declared a pandemic](#) on 11th March 2020 following the global spread of the virus, which has already seen total shut down in some parts of the world. Accreditation plays a major role in national and global trade so it is important that CB's must strike a balance between supporting trade whilst protecting the wellbeing of staff.

Although maintaining certification is paramount, it is important that CBs consider their corporate and social responsibilities and take appropriate measures to protect staff, their client's staff and everyone's families.

2. Accreditation Guidance

IAF

IAF have stated that in theory it is possible, that all requirements can be evaluated remotely, including observation of activities. However, this could change for specific schemes.

The [IAF Statement](#) on COVID-19 references the use of remote assessments and the mandatory document to be used by ABs and CBs, [IAF MD4:2018 IAF Mandatory Document for the Use of Information and Communication Technology (ICT) for Auditing and Assessment Purposes](#). In addition, there is also informative document on principles for remote assessments – [IAF ID12:2015 Principles on Remote Assessment](#) that can be used in this instance. It is necessary to bear in mind however, that regulatory bodies, scheme owners and purchasers may have specific requirements that may need to be adhered to, and which may take precedence. [IAF ID3 Management of Extraordinary Events or Circumstances](#) may also assist. See **Appendix 2** for IAF Frequently Asked questions.

EA

On 23rd March 2020, EA provided a [guidance statement](#) on remote auditing, which in essence advises CB's as follows:

Under the current circumstances EA recognise that although not all the applicable standards foresee the use of remote assessment techniques, including document reviews, and recognizing that these assessment techniques may not always enable exactly the same objective to be achieved as on-site assessments, EA suggests the use of these techniques whenever needed to substitute or complement on-site assessments.

It is recognised that, in certain circumstances, CBs will have to take difficult decisions that could include stopping the provision of certain services or temporarily deviating, in order to be able to provide the services, from certain requirements included in the standards or in the accreditation rules.

When facing these situations, CBs are required to act responsibly, analyse the risk of providing services with deviations from the requirements and importantly, not to provide them if such deviations jeopardize the technical validity of that specific activity.

EA expects CBs to act with full transparency, informing affected clients of any change in the procedures and keeping records justifying the decisions taken.

UKAS

CB's should also refer to UKAS TPS 62, the [Management of Extraordinary Events or Circumstances Affecting UKAS Accredited Certification Bodies and their Certified Organisations](#) and TPS 73, UKAS Policy on Accreditation and Conformity Assessment During the Coronavirus Outbreak (publication expected imminently).

3. Remote Auditing

Remote auditing is a process by which an auditor combines information and communication technology and data to assess the accuracy of data, internal controls, gather evidence (electronic or by other means) to interact with clients without the need to be physically present. The remote audit can be used when experiencing an extraordinary event or circumstances such as COVID-19.

Remote audits should be carried out in line with the following document's: IAF ID3, IAF MD4, IAF ID12 and, for certificates issued under UKAS accreditation, UKAS TPS 62 & TPS 73 and for certificates issued under different accreditations the specific accreditation body guidance shall be respected.

Decisions whether to carry out a remote audit shall be based on the risk of each client or certified entity.

Risk to Persons

Prior to attending a client's site, the CB's shall identify if there is any credible risk of infection to an employee carrying out a physical audit. Where a credible risk is identified the CB should implement a remote audit. See **Appendix 1** as an example risk methodology.

Audit Risk Rating

Every audit shall undergo a risk rating to determine the level of risk to the integrity of the certificate(s) concerned. The risk weighting is based on a number of factors connected to each client's operations collated through Contract Review and analysed compliance.

Each CB should use its own documented procedure to ascertain the risk, however, as part of this risk assessment the following (but not limited to) need to be considered:

- History of each client e.g. number of non-conformities etc.
- Is the client operating normally?
- If not, when will the client be able to function normally again?
- When will the products or services defined within the current scope of certification be back in production / be delivered?
- Will alternative manufacturing / production / office locations be used. Are these covered under the existing scope of certification?
- Has already produced product (if applicable) been affected? Do customers need to be informed?
- Has the client's business continuity / disaster control / emergency preparedness plan had to be used? If yes was it effective?
- Will the client have to sub-contract to other manufacturers / service providers? If so, how will the certified organisation control such activity?
- Has the operation of the certified management system been affected?

Justification to move to a remote audit must be recorded on a case by case basis and not simply a line item in an any ongoing risk assessment.

Remote Audit Elements

The list below is not exhaustive as this will vary by client, scope and standard but it is probably the minimum that should be taken into account when planning a remote audit.

A. The relevant policy (QMS/OHS/ISMS/EMS).
B. Remote access to client DQS.
C. A risk and opportunities matrix (or equivalent) together with the appropriate specific standard(s) impact analysis i.e. impact, hazard identification, risk assessments, risk treatment etc.
D. Objectives and control measures.
E. Management review.
F. Internal audit and supporting audits.
G. Complaints handling.
H. Progress of planned activities with an ongoing review of change.
I. Legal and regulatory compliance and evaluation.
J. Use of Marks.
K. Opportunity for Telephone or video interviews.
L. Availability of Video or photographic evidence.
M. Information on any ongoing involvement with Regulatory bodies.
N. Information on accident and incident investigation (as applicable).

4. Initial Audit Consideration

Initial Audits of new clients pose the most significant challenge for certification bodies as there is no previous history of conformity that can be used to assist in drawing risk based conclusions on the likely integrity of the certification where a remote as opposed to physical audit has been completed.

ABCB believes that the following guidance can be used to inform the decision making of certification bodies in determining how to appropriately make us of remote auditing techniques for initial assessments.

Low Complexity[1] (Initial Assessment)

Given these types of organisations are typically office based with no processes conducted at remote work sites, with a satisfactory risk assessment, it should be possible to carry out these audits remotely.

Medium / High Complexity[1] (Initial Assessment)

If you are able to completely satisfy yourself that all required evidence can be obtained via a remote audit (and where the standard or scheme owner permits), it is conceivable that you could issue a certificate (subject to a visit within 6 months).

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[1] IAF MD5:2019 Table QMS2, Table EMS2 & TABLE OH&SMS 2

Where it is unlikely that you would be able to robustly achieve full coverage of all client activities during a remote stage 2 audit, then these types of organisations will require an actual physical audit of processes first-hand (i.e. walking through the facility or visiting a work site i.e. construction sites).

Partial Initial Audit

It is feasible to complete a portion of the initial audit as a remote activity, with a follow-up onsite visit planned to be completed within a defined time period not exceeding 6 months. This can provide confidence to the auditor and decision maker to enable an informed certification decision which could then facilitate the issuance of a full 3 year certificate.

However, in terms of these types of clients you need to consider the following prior to providing the client with a document to confirm the progress of certification.

Where a full process-based audit has not been completed in its entirety, you cannot provide a Certificate to the client covering the full scope of the client activity as this would provide an inaccurate representation of the assessment. However, you could consider the following options.

A. Provide an accredited certificate that has a reduced scope covering only the elements that have been verified via a remote audit with a view (of when it is safe to do so), completing an "on-site" assessment and provide the extension to scope to verify and issue.

B. Provide an "Assessment Progress Statement" (this is not a certificate and should not be referenced to any accreditation body), to the client to confirm the progress. This would include a statement to conclude "This document is issued to provide confirmation of the organisation's progress towards certification to <insert standard>. Full certification requires an assessment of on-site activities which has not been possible due to the COVID-19 operating restrictions".
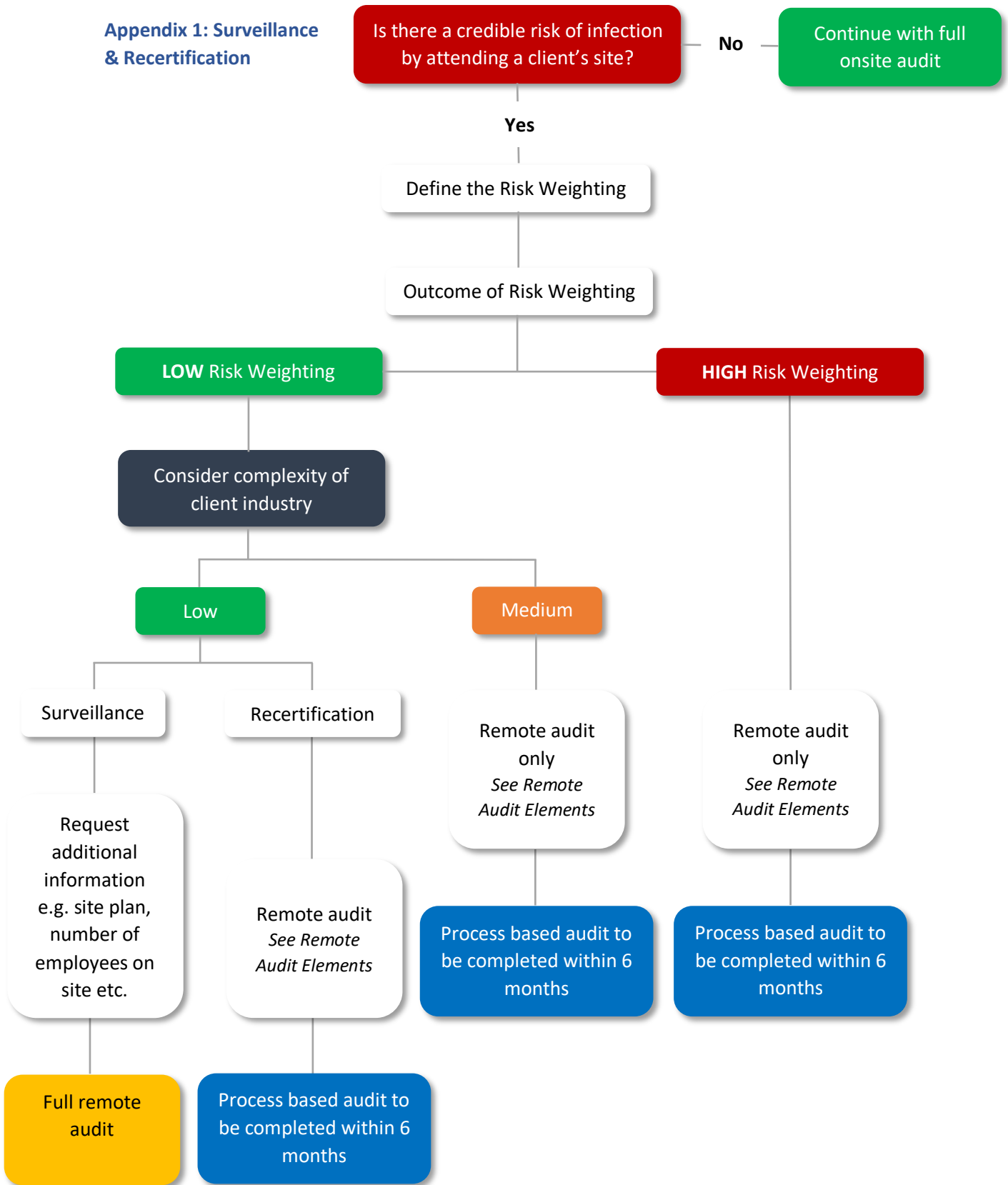
Unaccredited Certificates

It is important that Certification Bodies respect IAF Resolution 2016-17 and UKAS TPS 65 and do not issue unaccredited certificates in areas where the certification body holds accreditation. In this respect it is not considered appropriate to issue an unaccredited certificate to a client following a remote audit in situations where the CB has determined that the risk is too high to issue an accredited certificate.

5. Conclusion

Remote audits are possible and an important part of maintaining certification during this period of uncertainty. If, as a CB, you conclude to proceed with remote audits, where the standard or scheme allows it (until such time normality resumes), it is critical that you document compliance with all the appropriate documents, standards as well as your own decision making.

Appendix 1: Surveillance & Recertification

Is there a credible risk of infection by attending a client's site? — **No** → Continue with full onsite audit

Yes

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Define the Risk Weighting

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Outcome of Risk Weighting

LOW Risk Weighting ——— **HIGH** Risk Weighting

LOW Risk Weighting:

Consider complexity of client industry

Low — Medium

Low:

Surveillance — Recertification

Surveillance:
Request additional information e.g. site plan, number of employees on site etc.
→ Full remote audit

Recertification:
Remote audit
See Remote Audit Elements
→ Process based audit to be completed within 6 months

Medium:
Remote audit only
See Remote Audit Elements
→ Process based audit to be completed within 6 months

HIGH Risk Weighting:
Remote audit only
See Remote Audit Elements
→ Process based audit to be completed within 6 months

Appendix 2

IAF - Frequently Asked Questions

1. **Is it permissible to use remote assessments and audits to maintain the validity of accredited certifications during the COVID-19 crisis?**

   Yes. The IAF Statement on COVID-19 referenced the use of remote assessments and the mandatory document to be used by ABs and CBs, IAF MD4:2018 IAF Mandatory Document for the Use of Information and Communication Technology (ICT) for Auditing and Assessment Purposes. In addition, there is also informative document on principles for remote assessments – IAF ID12:2015 Principles on Remote Assessment that can be used in this instance. It is necessary to bear in mind however, that regulatory bodies, scheme owners and purchasers may have specific requirements that may need to be adhered to, and which may take precedence. IAF ID3 may also assist readers.

2. **Is it possible to perform a full certification audit remotely?**

   Yes, in theory it is possible, if for the specific scheme all the requirements can be evaluated remotely, including observation of activities. However, this could change for specific schemes.

3. **What happens if a Company/CB is not comfortable in this period to give access to its location to the AB audit / assessment team for witnessing?**

   IAF ID3 allows, in extraordinary events or circumstances like this, postponement of the assessment / audits.

   Moreover, according to IAF MD17:2015 Witnessing Activities for the Accreditation of Management System Certification Bodies and/or relevant timeline modified accordingly, it is justifiable and understandable in this situation that a CB or its client refuses a witness assessment by the AB. It is important to make audits only when there is agreement of all the parties involved (client, CB and AB). See MD17, 2.2.2 and 2.4.2. It is also possible to perform partial witnessing (2.4.10).

4. **If there is a postponement of 6 months in the deadline of a certificate, according to IAF ID3, will the next accreditation/certification cycle start from the new deadline, or does the original one need to remain?**

   The deadline remains the original one. However, it could happen that in specific circumstances the timeline of surveillance could be modified accordingly.

5. **Is IAF ID3:2011 still applicable even though ID3:2011 refers to an accreditation standard that is no longer valid (ISO/IEC 17021:2011)?**

   Yes. It is applicable. IAF General Assembly Resolution 2015–15 was taken to confirm this. For the maintenance of IAF Technical Committee documents it states: "The General Assembly, acting on the recommendation of the Technical Committee, resolved that references to ISO/IEC 17021 in IAF documents shall be understood to refer to ISO/IEC 17021-1:2015 in

relation to CABs that have completed the transition and after the transition period. However, ABs and CABs will need to take account of the changes in ISO/IEC 17021-1 when using IAF documents which may not be revised until after the transition period to reference ISO/IEC 17021-1.

6. **For schemes under ISO/IEC 17021-1:2015, how are certification activities to be managed in this extraordinary period?**

In consideration of this extraordinary period, if it is not possible to perform audits (physically or as per IAF MD4: 2018) and if the conditions recommended by IAF ID3:2011 are satisfied, all the certification activities (e.g. surveillances, recertification) may be postponed for up to 6 months, and the validity of certificates may be extended for a corresponding period of up to 6 months. In this last instance, in order to document this to the certified client, it is strongly suggested to issue an extension letter, which ratifies this extended validity and its period. This is essential to guarantee transparency and a correct communication to the external market. Appropriate records should also be updated.

7. **For schemes under ISO/IEC 17021-1:2015, how are certification activities to be managed in this extraordinary period?**

In consideration of this extraordinary period, if it is not possible to perform audits (physically or as per IAF MD4: 2018) and if the conditions recommended by IAF ID3:2011 are satisfied, all the certification activities (e.g. surveillances, recertification) may be postponed for up to 6 months, and the validity of certificates may be extended for a corresponding period of up to 6 months. In this last instance, in order to document this to the certified client, it is strongly suggested to issue an extension letter, which ratifies this extended validity and its period. This is essential to guarantee transparency and a correct communication to the external market. Appropriate records should also be updated.

8. **Is IAF ID3:2011 exclusively applicable for management systems certification?**

No, IAF ID3:2011 is primarily applicable for management systems certification, but it can be applied to all the accreditation and conformity assessment activities under the IAF MLA (see IAF ID3:2011 para. 1):

- Management systems certification
- Product certification
- Certification of persons
- Validation and Verification

9. **Is IAF MD4:2018 exclusively applicable for management systems, persons, and product?**

No, Although the scope of IAF MD4:2018 is for the auditing /assessment of management systems, persons, and product (see IAF MD4:2018 Section 1-Scope), it can also be used for other types of conformity assessment activities under the IAF MLA, e.g. validation or verification, as referenced in Section 2 – para. 2 of MD4.

10. **In consideration of this extraordinary period, may all of;**

- **The conformity assessment activities e.g. surveillances and recertification be postponed up to 6 months, and**
- **The validity of any output of conformity assessment activity e.g. a certificate or report, be extended by a corresponding period of up to 6 months?**

No. In cases where CABs are still able to perform evaluation activities physically or when these can be fully replaced with evaluation activities as per IAF MD 4, then normal scheduled conformity assessment activities (e.g. surveillances, recertification) should be performed. Otherwise, if the conditions recommended by IAF ID 3: 2011 are satisfied, the normal scheduled conformity assessment activities may be postponed for up to 6 months, and the validity of any output of the conformity assessment activity (e.g. a certificate or report) may be extended for a corresponding period of up to 6 months.

11. **For OH&SMS, according to IAF MD5:2019 (applicable from 7 May 2020), remote auditing techniques shall be limited to reviewing documents/records and to interviewing staff and workers. In addition, for OH&SMS, process control and OH&S risk control cannot be audited using remote audit techniques. Considering the specific circumstances, is this valid?**

No, considering the specific circumstances, and the fact that IAF MD5:2019 will be applicable from 7 May 2020, the restriction placed on remote audit activities by IAF MD 5 shall not apply. This means that process control and OH&S risk control can be audited using remote audit techniques until the end of the COVID-19 emergency.

12. **Q: What will happen to the Migration period for ISO 45001; will it be extended?**

A: OHSAS 18001 certification can be extended by up to six months as detailed in FAQ 10. This means that transition period for migrating accredited certifications from OHSAS 18001:2007 to ISO 45001:2018 is extended to 11 September 2021.

13. **Q: In order to transfer an Accredited Certification of Management Systems (IAF MD2:2017), is it possible to conduct the pre-transfer visit with remote auditing techniques?**

A16: Yes, if all the points listed in § 2.2.4 of IAF MD2:2017 and any issues arising from the document review, for example major nonconformities (2.2.2) can be evaluated remotely. However, this could change for specific schemes.