



Cema International Compliance Services S.A. de C.V.

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PROCEDURE FOR AUDIT PLANNING, CONDUCT, AND REPORTING

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1. PURPOSE

The purpose of this procedure is to describe a process for planning the assessment, conducting audits at the client's facilities, preparing reports, and presenting them.

2. SCOPE

This procedure applies to the planning and conduct of all audits for which **Cema International Compliance Services S.A. de C.V.** issues certifications.

3. TERMS AND DEFINITIONS

All applicable items defined in Section 3 of the manual.

4. PROCEDURE

4.1 GENERAL INFORMATION

The objective is to provide consistent standards for service delivery. Audit team leaders and auditors are responsible for ensuring full compliance with the objectives of the audits assigned to them.

4.2 AUDIT PLANNING

Audit planning must be conducted prior to the audit to ensure that the full scope of certification is covered and that applicable audit criteria are met. As a preliminary step to developing the Audit Plan, and for audits under ISO schemes, the lead auditor must have all the necessary client information and documentation to understand the management system, its scope of certification, the processes involved, and the conditions under which the audit will be conducted.

To this end, the lead auditor must conduct a preliminary review of the documentation, using the **FOR-SGI-29 ISO Audit Planning Checklist**, which will serve as a guide to confirm the availability and sufficiency of the information required for the corresponding stage (Stage 1 or Stage 2). This checklist shall include, as applicable, a review of the scope of certification, processes and process map, declared exclusions, documented information on the management system, organizational context, interested parties, risks and opportunities, applicable legal and regulatory requirements, as well as consideration of aspects related to climate change in accordance with the reference standard. As a result of this preliminary review, the lead auditor must determine and document whether the estimated audit time is sufficient, providing a written justification.

Once the preliminary review is complete and the adequacy of the audit time has been confirmed, the lead auditor shall prepare **FOR-SGI-05 Audit Plan**, taking into account the scope of certification defined for the client, the processes, products, and/or services included, as well as matters related to climate change and any applicable exclusions, which must be duly justified in accordance with the requirements of the reference standard.

During planning, the lead auditor must identify the management system processes to be evaluated and establish the audit schedule, ensuring that all applicable requirements, clauses, and subclauses of the standard within the scope of certification are addressed. The Audit Plan must reflect the relationship between the standard requirements and the corresponding management system processes, as well as the time allocated for their evaluation, which must be consistent with the previously determined duration of the audit.

The Audit Plan must be reviewed and communicated to the relevant parties prior to the start of the audit, with adjustments permitted only by mutual agreement between the auditor and the auditee, provided that such adjustments do not compromise the coverage of the certification scope or the evaluation of the applicable requirements.

4.3 AUDIT VISIT

The purpose of audit visits is to provide reasonable assurance that the audited organization's Management System (MS) conforms to the requirements of the applicable standard, as set forth in the Certification Agreement, and to verify that the documented system has been implemented. The audit also serves to verify that the Management System (MS) is suitable for the activities of the audited organization.

The Certification Manager or the person designated by him/her is responsible for selecting the audit team, using the auditor qualification summary. Unless necessary for technical or logistical reasons, efforts will be made to ensure that the same auditor does not visit the client more than three consecutive times. This will ensure the absence of bias and a fresh perspective on the system. All auditors/subcontractors are responsible for identifying any conflicts of interest with the specified client and reporting them to the Q.M. The Quality Manager/Scheme Manager will review the matter and make the necessary decision, which may include replacing the individual with another auditor.

The team leader conducts the audit in accordance with the aforementioned instructions. Each audit team is provided with a set of up-to-date documents related to the audit, such as client details, open nonconformities, the surveillance plan, and comments from previous visits, as applicable. Activities include the opening meeting with the audited organization, team briefings, audit interviews, issuance

of nonconformities, debriefings with the audited organization, and the closing meeting with the audited organization. The team leader issues an audit report that reflects the recommendation regarding registration based on the team's findings.

During the conduct of audits, the lead auditor must ensure a thorough review of all applicable clauses and subclauses of the reference standard within the scope of certification. The audit must be conducted using a process-based approach, verifying not only documentary compliance but also the implementation and effective performance of the management system, including the assessment of compliance with applicable legal and regulatory requirements, the monitoring and measurement of objectives and targets, as well as the effectiveness of the operational controls established by the organization.

The audit must be conducted in accordance with the approved Audit Plan, ensuring that the allocated time is sufficient to cover all scheduled requirements. If any limitation is identified during the audit that could affect the complete coverage of the requirements, the lead auditor must document and manage it in accordance with the guidelines established by the management system, without compromising the comprehensive evaluation of the system or the audit objectives.

If a non-compliance is detected, the recommendation will be put on hold until appropriate corrective measures are implemented and demonstrated.

If, during the audit, the auditor detects a violation of the law—that is, that legal, regulatory, or statutory requirements have not been met—the auditor will report the finding to the team leader, who will in turn notify the management of the audited organization of the violation. The auditor will continue the investigation and determine why the management of the audited organization has not detected and addressed the issue. If, following a proper investigation, it becomes clear that the audited organization's management system has deficiencies or a violation of the ISO standard is confirmed, a major or minor nonconformity will be raised, as appropriate. Follow-up visits will be conducted to verify that significant nonconformities have been corrected before granting registration. In the case of legal, regulatory, or statutory requirements on the part of the audited organization, the following policy will apply.

In the event that the audited organization violates a legal requirement, the audited organization shall, in accordance with the rules and regulations of Cema International Compliance Services S.A. de C.V., proactively and voluntarily notify Cema International Compliance Services S.A. de C.V. This proactive disclosure of information by the audited organization shall not be limited to the on-site audit activity but shall apply to the entire registration period to which the audited organization is entitled under the laws of [Company]. Cema International Compliance Services S.A. de C.V. In the event of a violation of legal requirements observed during the course of a Registration Audit (Phase 2 Audit) or Surveillance Audit(s), Cema International Compliance Services S.A. de C.V. will notify the management of the audited organization of the finding. In addition, the audit team will conduct an appropriate investigation into

the issue and verify why the audited organization's management system failed to detect and address it. Based on the audit team's investigation, if it is determined that the management system has deficiencies or a violation of the ISO standard is observed, a major or minor nonconformity notice will be issued.

In addition, the audited organization must ensure and provide evidence to Cema International Compliance Services S.A. de C.V. that the violation of legal requirements has been reported to the competent authorities in accordance with the prescribed procedure established by the relevant authorities.

The audit team also has work instructions and audit guidelines. During the audit, the audit will be planned so that approximately 60% of the time is spent auditing critical processes.

4.4 CONFORMITY AUDIT (CA) (PHASE 1 AUDIT)

The Phase 1 audit is part of the registration process and is not an optional activity. Phase 1 is conducted on-site. The term "conformity audit" is used for the on-site audit, and "document review" for the off-site review.

4.4.1 Objectives of the Stage 1 audit:

During Stage 1, it must be established that the audited organization meets the requirements of the standard(s). This can be done by reviewing the available evidence. This evidence can take many forms, and in some cases it is not necessary for it to be "documented." However, this does not alter the need to comply with the documentation requirements contained in the standard.

- The objective of the Phase 1 audit is to provide a basis for planning the Phase 2 audit (e.g., resources, time allocation) by reviewing the client's status and understanding of the standard in relation to the management system's objectives and operations, site activities, and the identification of environmental aspects and associated impacts (for ISO 14001), the identification of applicable legislation and permits relevant to the site and activities of the audited organization, and discussions with client personnel regarding the audited organization's policy, objectives, and state of readiness.
- Audit the client's management system documentation.
- Assess the client's location and site-specific conditions and engage in discussions with client personnel to determine whether they are prepared for the Stage 2 audit.

- Gather the necessary information regarding the scope of the management system, the processes, and the client's location(s), as well as related legal and regulatory aspects and compliance (e.g., quality, environment, legal aspects of the client's operations, associated risks, etc.).
- Review the allocation of resources for the Phase 2 audit and agree with the client on the details of the Phase 2 audit.
- Provide a framework for planning the Phase 2 audit by gaining a sufficient understanding of the client's management system and site operations in the context of potential significant issues.
- Assess whether the internal audits and the management system confirm that the client is prepared for the Phase 2 audit.
- For companies requiring a transfer from another certification body, if the company holds a certificate accredited by another body, the auditors will only need to conduct a partial (brief) review of the documentation at Cema International Compliance Services S.A. de C.V. [company]. However, all documentation must be completed using the combined Phase 1 review and audit program form.
- If the company holds a non-accredited certificate, then Cema International Compliance Services S.A. de C.V. will apply the standard procedures in full.

The purpose of the Phase 1 audit is:

- To assess whether the auditee has a documented management system that complies with the applicable standard.
- Ensure that the system includes a procedure for identifying applicable regulatory requirements and that all necessary licenses, permits, and approvals are in place.
- Ensure that the management system is designed to achieve the defined policy, objectives, and targets.
- Establish that the internal audit process complies with the requirements of the relevant standard and that internal audits are effective and reliable. Seek evidence of the competence, experience, training, and independence of internal auditors (ISO 19011); audit procedure and methodology; references and standards; availability of resources; organization and planning of audits; controls and reports; timeliness and effectiveness of corrective actions; and management of audit follow-up.
- Establish that management reviews are conducted to assess the ongoing suitability, adequacy, and effectiveness of the management system.
- Ensure that relevant communications from customers and external stakeholders are documented and addressed.

- Ensure that the management system is designed to put the concept of continuous improvement into practice.
- Ensure that the proposed scope of registration is appropriate for the audited organization's business activities.
- Confirm that the audited organization is prepared for the registration audit.
- Obtain information about the audited organization's operations that may have an impact on the Stage 2 audit, including:
 - Working hours and schedules
 - Special security requirements
 - Security clearance requirements
 - Logistics
 - Size and complexity of the organization
 - Applicable legal requirements and licenses
 - Technical expertise required
- Prepare a detailed plan that includes audit trails for the upcoming Phase 2 audit.
- Review the adequacy of the audit timeframe for the Phase 2 audit. Extend the duration if necessary, based on the audit results, the complexity and volume of the processes, and any discrepancies identified in the data provided by the client.

When conducting a review, the auditor will note their findings in the Phase 1 audit report and record them under the relevant topic if it does not meet the standard's requirements. Special requirements are listed in the Phase 1 audit report for that company—such as guidance documents, legislation, etc.—for reference during the audit.

Document reviews are part of the Phase 1 audit and include at least the following:

- Documentation that includes procedures with links to the relevant requirements of the applicable standard. If the client has integrated systems (e.g., QMS, OHSMS), the documentation will be reviewed with regard to interfaces with other systems.
- The documentation must have been issued and must normally have been in effect for a minimum of three months.
- Description of the organization and its on-site processes
- Environmental aspects, impacts, and determination of significant aspects (for EMS).
- Means and systems for continuous improvement.
- An overview of applicable regulations and agreements with authorities.
- Internal audit program, identified nonconformities, and records.

- Records of incidents, regulatory noncompliance, and relevant correspondence and communications related to the EMS, including the measures taken.
- Records for management review
- Details of nonconformities detected and corrective actions taken in the last 12 months

4.4.2 STAGES OF THE PHASE 1 AUDIT PROCESS

The assigned team leader is responsible for managing and documenting the results of the compliance audit. However, the responsibility for reviewing the documents may be delegated to the other member of the audit team. The Phase 1 audit process can be briefly described as follows:

1. The scheme manager informs the auditor or lead auditor of the assignment.
2. The lead auditor prepares the audit program in accordance with section 4.2 and sends it to the client, typically one week before the scheduled audit date. The audit program includes the auditor's name. If the client requests it, the auditor's contact information is provided.
3. An opening meeting is held to reassure the audited organization, inform it of the objectives of the document review, and secure its cooperation.
4. Generally, only one person is needed to conduct the compliance audit, but if a team is used or a trainee auditor is present, a team briefing may be necessary.
5. In order to prepare a detailed audit program, it is essential to visit the premises to familiarize oneself with the auditee's organization.
6. The primary objective is to assess the auditee's level of preparedness with respect to the points listed above. Documents are reviewed only to the extent necessary to establish compliance with the relevant standard. A record of the reviewed documents is compiled.
7. The auditor will review any discrepancies in the information provided in the questionnaire and during the contract review. This will be reviewed by the Director General and may result in changes to the man-days allocated for the contract.
8. A debriefing meeting is held with the audited organization to discuss the audit findings and gather any additional information needed to plan the audit and determine the actions to be taken.
9. The findings are collated, and an audit report is prepared for presentation at the closing meeting. Based on the findings, a recommendation is made to proceed with, postpone, or cancel the registration. The auditor will explain the reasons why they consider the documentation or the system to be unsatisfactory. If the issues are numerous or of a more serious nature, it may be necessary to repeat the Phase 1 audit. This will be discussed with the audited entity. A suitable date will be decided upon. This may require a modification of the contract.

10. The visit concludes with a closing meeting during which the points agreed upon with the audited organization are confirmed. The scope of the audit is confirmed. The audit report is delivered to the audited organization, and a copy is sent to headquarters for review and processing. The report will also include the audit schedule, which details the planned times and duration for each activity of the audit.
11. The auditor will inform the client that any discrepancies not resolved prior to the audit will result in the automatic issuance of non-conformity notices. Discrepancies include the failure to complete scheduled internal audit programs and management reviews.
12. The Stage 2 audit will be conducted within 3 months of the Stage 1 audit. Any further delay will require the Stage 1 audit to be repeated. There are no restrictions on the minimum duration; however, the general practice is at least 7 days, depending on the results of the Stage 1 audit and the client's availability.

4.4.3 NONCONFORMITIES AND CLASSIFICATION OF MAJOR AND MINOR NONCONFORMITIES

A nonconformity is defined as a failure to meet one or more requirements of the management system standard or a situation that raises serious doubts about the ability of a client's management system to achieve the intended results. Nonconformities are classified into two categories: minor and major.

During an audit, a minor nonconformity is considered to exist when an activity stipulated as a requirement in the client's management system is not carried out, or when an activity has been carried out and is relevant but is not controlled within the system, and is considered to be of a minor nature (of little importance to the quality of the company's product or service). Multiple nonconformities within the same section or procedure will constitute a major system failure.

A major nonconformity will be declared when a system or procedure does not function at all, or when there is a total failure to meet one or more requirements of the management system, or when there are significant doubts that the client's system can achieve the intended result, or when a cumulative number of serious minor nonconformities is detected, or when there is a total lack of control over the system. Several nonconformities may be grouped into a major nonconformity.

If all nonconformities have been corrected within three months of the audit, certification will be recommended. Otherwise, a new full audit will be conducted at the discretion of the Director of Operations. If a follow-up visit confirms that the primary nonconformity has not been satisfactorily corrected, another visit will be conducted within two weeks. Otherwise, a new full audit must be conducted. All visits will be charged at the standard rate and billed to the client. The Quality Manager

will confirm the time and auditors for the closing visit and inform the PROGRAM MANAGER regarding billing.

In all “follow-up” cases, the auditor must complete a continuation sheet indicating the areas covered. The sheet should be titled “Close Visit.” Minor issues that have not been fully resolved may be reclassified as minor nonconformities at the lead auditor’s discretion. Following a “follow-up” visit, the auditor will complete the audit report again. Clients whose systems are rejected in the initial audit and accepted in the partial “follow-up” audit may undergo additional surveillance visits beyond those established in the contract review during the first year of registration, if the lead auditor deems it necessary, that is, depending on the severity of the primary nonconformity. The lead auditor will indicate in the audit report the time (at least half a day) required for the new partial “follow-up” audit, along with the proposed date for the new audit.

4.5 REGISTRATION AUDIT (RA) (PHASE 2 AUDIT)

The purpose of the registration audit (Phase 2 audit) is:

1. Confirm that the audited organization complies with its own policies, objectives, and procedures.
2. Ensure that the audited organization’s management system meets all the requirements of the current version of the relevant standards and regulatory documents, as well as the organization’s objectives and policy.
3. Assess compliance with applicable legal and regulatory requirements.

The following activities will be carried out to meet the objectives of the Phase 2 audit:

- To assess whether the audited organization’s Management System (MS) has been implemented and whether objective evidence is available to demonstrate its effective implementation in accordance with its policies, objectives, and procedures.
- To establish that all requirements of the standard are addressed when they apply to the activities covered by the scope of the registration.
- Confirm that the Management System (MS) is appropriate for the product, process, or service provided by the auditee, with the capacity to manage and improve performance.
- Encourage audited organizations to continuously improve their management system.

At the same time, the registration audit must be conducted to meet the needs of the audited organization and maintain the integrity of the registration process as a whole. The team leader is responsible for managing and documenting the results of the registration audit. The team leader may delegate specific responsibilities for carrying out audit activities to the assigned audit team members.

The registration audit (Stage 2 audit) addresses the implementation of all elements of the standard and focuses on

- Identification of operational processes, aspects, and their effectiveness; criteria/procedures defined for assessing their significance; and subsequent determination of their significance.
- Procedures to ensure compliance with legal and other requirements.
- Inconsistencies between the organization's policy, objectives, and goals and its procedures for achieving them or the results of their implementation. The registration audit team will recognize that it is up to the organization to define the means by which it fulfills its policy commitment to continuous improvement, customer satisfaction, and pollution prevention, and to develop processes to achieve/measure performance.
- The auditee's procedure and implementation for the investigation/development of opportunities for improvement and improvement programs.
- The audited entity's process for achieving continuous improvement and its effectiveness.
- Operational control to maintain consistent performance and compliance with procedures.
- Monitoring, measurement, reporting, and review of results in relation to legal requirements, objectives, and targets.
- Internal audit, identification/evaluation of nonconformities, and implementation of effective corrective actions.
- Management review and management responsibility for the Management System (MS).
- Interfaces and links between policy, aspects and impacts, objectives and targets, responsibilities, programs and procedures, performance data, internal audit, and management review.
- Record of regulatory requirements (for ISO 14001)
- Verification of internal auditors' competence, experience, training, and independence; audit procedure and methodology; references and standards; availability of resources; organization and planning of audits; controls and reports; timeliness and effectiveness of corrective actions; and management of audit follow-up.
- Staff awareness of environmental requirements

If there are combined systems—for example, an EMS and an EMMS—it is important to ensure that both standards are properly addressed and monitored. Records and auditors' notes must demonstrate that adequate time has been devoted to each standard.

4.5.1 STAGES OF THE PHASE 2 AUDIT PROCESS

The Quality Manager or designated representative schedules the audit and informs the head of the audit team (Lead Auditor). The Lead Auditor is provided with the necessary documents, such as client information, the Phase 1 audit report, etc. Once the audit schedule is received from the System Manager, the Lead Auditor discusses the logistics and audit plan with the audited organization. The Lead Auditor prepares the audit plan in accordance with section 4.2 and communicates it to the client, typically one week prior to the scheduled audit date. If the client requests any changes, these are recorded as part of the Incident Report, and the necessary measures are taken. If changes to the audit plan occur during the audit, they will be included as part of the audit report. If the client requests it, the auditor's background information is provided.

During audit planning, EAC-specific industry guidelines and audit trails are used to identify critical processes. At least 60% of the audit time will be dedicated to auditing critical processes.

If the engagement is complex (multiple sites, specific technological requirements, and/or a large audit team, etc.), a team briefing may be scheduled prior to the planned audit date to coordinate details.

An opening meeting is held to inform the audited organization of the objectives of the registration audit, the details of the audit, and the schedule, and to secure the audited organization's cooperation.

When more than one person has been assigned, a daily team meeting may be scheduled after the auditee meeting/site visit to plan the day's strategy and address items not covered in the pre-visit team meeting.

Changes to the audited organization's documentation since the previous visit are reviewed, and outstanding nonconformities are tracked. The audited organization's Management System (MS) is evaluated in accordance with the schedule and audit trails identified during the compliance audit. The documents reviewed, personnel interviewed, and other relevant data are recorded in the auditor's notebooks. Nonconformities are raised following an appropriate investigation of the activities deemed nonconforming. Observations are issued identifying only areas for improvement. Care shall be taken when recording observations so that issues related to nonconformity are not reflected as observations and vice versa. The recording of observations shall be strictly limited to areas for improvement.

When the audit lasts more than one day, a daily debriefing meeting is held with the team to discuss the findings, followed by a debriefing meeting with the audited organization to present the day's results.

On the final day of the audit, the team reviews the overall performance during the audit, revises the Phase 1 report, and prepares the audit report. The team's decision to approve or defer registration is recorded in the report. The schedule for the next visit (follow-up visit/surveillance plan) is also prepared. An organization can only be recommended for registration if no major nonconformities are found. In the

event of a major nonconformity, a full or limited audit must be conducted, and the auditor estimates the time required for the audit in collaboration with the Director of Operations. The schedule for the special audit is detailed and agreed upon with the client.

The visit concludes with a closing meeting during which the team's findings and recommendations are formally presented to the audited organization, and follow-up actions are agreed upon. The auditee presents a corrective action plan for all identified nonconformities. Additionally, during the closing meeting, the team leader informs the client to submit evidence of the corrective actions taken for the review and closure of the identified minor nonconformities. In the case of identified major nonconformities, the client is informed whether an additional full audit or an additional limited audit is necessary, depending on the impact of the identified major nonconformity.

The report is delivered to the audited organization, and a copy is sent to the Central Office for review and processing. The schedule for the next visit and the auditor's notes are sent to the Certification Manager along with the report. The issued compliance audit report is also returned to the Certification Manager. Audit notes are for the exclusive use of auditors in conducting the audit, and the team leader will ensure that they are never provided to the auditee.

The report is only submitted after satisfactory verification of the corrective actions taken for the nonconformity(ies). The client must submit evidence of the corrective actions taken within three months of the audit. If the issues are not satisfactorily resolved, a new full audit will be conducted.

4.6 FOLLOW-UP AUDIT (FA)

The purpose of follow-up audits is to follow up on nonconformities in an audited organization's Management System (MS) that were identified during an audit visit and determined to require corrective action. A follow-up audit is required when a major nonconformity is identified. Minor nonconformities do not require a formal follow-up visit and may be closed off-site based on the evidence provided. The time required for the follow-up audit will be determined based on the number and nature of the major nonconformities issued.

The team leader will plan and determine the type of follow-up required. A follow-up may only be conducted off-site when the corrective action can be objectively assessed based on documented evidence submitted to Cema International Compliance Services S.A. de C.V. by the audited organization. If the follow-up audit is not conducted within three months of the registration audit, a partial re-audit must be performed (the time required will be approximately 50% of that of the Phase 2 audit). If the follow-up audit is not conducted within six months, a full re-audit will be performed.

Non-conformities must be updated to reflect the new status, where corrective measures are verified. These are reviewed by the team leader and subsequently by the Registration Committee. The quality manager shall initiate withdrawal/suspension procedures if the audited organization does not respond effectively to a corrective action request or if the corrective action is not satisfactory. The follow-up audit report shall be the same as the registration audit report.

4.7 SURVEILLANCE AUDIT (SA)

The registered Management System (MS) shall continue to comply with the requirements of the specific standard and shall be effectively managed by the audited organization. The purpose of the SA is to verify the effective and continuous maintenance of the audited organization's Management System (MS), satisfy the needs of the audited organization, and maintain the integrity of the registration process as a whole.

The purpose of the SA is to:

- Evaluate whether the audited organization's registered Management System (MS) has been maintained.
- Verify that changes introduced to the Management System (MS) since the previous visit comply with the applicable standard and that objective evidence demonstrating their implementation is available.
- Reconfirm that the Management System (MS) remains appropriate for the product, process, or service provided by the audited organization, with the capability to manage and improve performance.
- Promote the effectiveness of the Management System (MS).
- Evaluate significant changes in the audited organization's operations and technology that could affect certification/registration.

The different mandatory elements that shall be audited during each surveillance audit are the following:

- Changes in the documented system
- Compliance with legal requirements
- Internal audits
- Document control
- Management responsibility and review
- Use of the certificate and logo
- Corrective actions
- Achievement of objectives and continual improvement
- Appeals / complaints / communication from external interested parties

- Effectiveness of the Management System (MS) in achieving the audited organization's policy, objectives, and targets.
- Progress of planned activities and continuation of operations.
- Follow-up of identified non-conformities (internal / certification body).
- Appeals / complaints received by Cema International Compliance Services S.A. de C.V.

The follow-up audit may be combined with audits of other management systems. The report must clearly identify the relevant aspects for each management system.

4.7.1 STAGES OF THE SURVEILLANCE AUDIT PROCESS

The team leader is responsible for managing and documenting the results of the SA audit. The team leader may delegate specific responsibilities for conducting audit activities to assigned audit team members. The Quality Director is responsible for reviewing the audit report to assess its effectiveness. The stages of the surveillance audit process are as follows:

- 1) The Quality Manager or designated person schedules the audit and informs the Lead Auditor (LA). Efforts are made to schedule the audit within a 12-month interval, with the date set for the last day of the certification audit. The LA is provided with the necessary documents, such as client information, the previous audit report, etc. Upon receiving the audit schedule from the SCHEME MANAGER, the LA discusses the logistics and audit plan with the audited organization.
- 2) The LA will review the functions/processes audited in previous surveillance audits before finalizing the audit plan. The LA will ensure that all critical processes are audited at least twice and the rest at least once within a three-year period.
- 3) When an audit is particularly complex (i.e., it begins at several different locations, has specific technological requirements, and/or involves a large number of team members, etc.), it may be beneficial to convene a team briefing meeting some time before the scheduled surveillance date to coordinate the details.
- 4) An opening meeting is held to inform the audited organization of the audit objectives, audit details, and schedule, and to secure the audited organization's cooperation. If the audit lasts more than one day, a briefing meeting may be held with the audited organization.
- 5) When more than one person has been assigned to the audit, a daily team meeting is scheduled immediately following the auditee's meeting to plan the day's strategy and address any issues not covered in the pre-visit team meeting. Changes made to the audited organization's documentation since the previous visit are reviewed, and outstanding nonconformities are tracked. The scope listed on the certificate will be compared with the scope of the company's

activities. If they do not match, the auditor will discuss this with the company and report it to the quality manager or designated person for consideration.

- 6) The audited organization's Management System (MS) is evaluated using the Audit Program. The documents reviewed, the personnel interviewed, and other relevant data are recorded in the auditor's notebooks. This information is confidential and does not form part of the formal audit report. Nonconformities are raised following an appropriate investigation of the activities deemed nonconforming. Observations are issued identifying only areas for improvement. Care shall be taken when recording observations to ensure that issues related to nonconformity are not reflected as observations and vice versa. Observations shall be strictly limited to areas for improvement.
- 7) On the final day of the audit, the team analyzes the overall performance of the audited organization and determines the recommendation (whether registration is required to continue or follow-up is needed). The team prepares the audit report. The team's decision is recorded in the audit report. The areas to be reviewed during the next visit are also detailed.
- 8) The visit concludes with a closing meeting where the team's findings and recommendations are formally presented to the audited organization, and follow-up actions are agreed upon. The findings report is delivered to the audited organization, and a copy is sent to the quality manager for review and processing.
- 9) The auditor will review at least one-third of the management system during each surveillance visit. It is essential to ensure that the entire system (at a minimum) is covered by inspections over a three-year period. During each visit, complaints, audits, registration marks, changes to documentation, and evidence of improvement will be reviewed.

Any audited organization must notify Cema International Compliance Services S.A. de C.V. in writing of any significant changes to the management system and/or the scope of activities. The Quality Manager decides whether the changes can be assessed during the next surveillance audit or whether a special visit should be scheduled. The special visit will be conducted similarly to a normal surveillance audit, and the Quality Manager will inform the assigned auditor of the changes required to the system.

4.8 CERTIFICATE MAINTENANCE

Certificates will remain valid as long as certified clients continue to meet the management system standard and based on a positive recommendation from the audit team leader during routine surveillance audits, provided that no nonconformities or other situations arise that could lead to the withdrawal or suspension of certification. In such cases, the audit team leader shall inform the Certification Committee

so that a review may be initiated by competent personnel independent of those who conducted the audit.

4.9 RECERTIFICATION (TRIENNIAL AUDITS)

The objective of the recertification audit is to confirm the ongoing effectiveness of the management system as a whole and the continued relevance and applicability of the scope of certification; to assess the commitment to enhancing and maintaining the overall effectiveness and improvement of the management system; and to determine whether a certified client's operations contribute to the achievement of the client's policy and objectives.

To plan triennial recertification visits, the following steps should be followed:

- The planning and scope of the visit comply with the requirements of the accreditation body and the findings of the most recent surveillance visit. The triennial visit is planned based on the client's performance during the certification period, previous surveillance audit reports, trends in nonconformities identified, complaints received during the period, and the corresponding investigation reports, etc.
- The triennial audit may include Stage 1 if there are significant internal/external changes to the QMS, activities, location, or scope of certification.
- During the planning of the recertification audit, auditor rotation will be ensured in the event that the entire cycle is conducted by the same auditor as Team Leader.
- The triennial audit will include a review of the effectiveness and improvements in the operation of the QMS.
- The triennial audit is a comprehensive audit of the audited organization's Quality Management System (QMS) and generally follows the same process as the Stage 2 audit.
- Triennial audits and reviews follow the same guidelines as initial audits. Attention must be paid to reviewing changes in the client's scope or activities.

The decision regarding certificate renewal will be made by Cema International Compliance Services S.A. de C.V. based on the results of the recertification audit (review of the report), the review of the certified client's system during the certification period, and any complaints received against the certified client during the certification period.

In accordance with ISO/IEC 17021-1:2015, the triennial audit, the closure of all issues, and the certification committee's decision must be completed before the expiration date of the current

certificate. The new certificate will then be considered a continuation of the certification. The “Certified since...” date will be the initial certification date. (The triennial audit must be completed approximately 2 months before the certificate expires.) If corrective action is not submitted in time to finalize the certification decision, an additional surveillance visit will be scheduled after 6 months (for a 12-month surveillance program) or 1 day will be added to the first surveillance visit (for a 6- or 9-month surveillance program).

If the activity cannot be completed before the certificate expires, the client will be treated as a new case and will be allocated man-days for Phase 1, Phase 2, and the surveillance audit. Likewise, if inspections are not conducted as scheduled, the client will be treated as a new case.

4.10 VISITS FOR SPECIFIC PURPOSES

The registered Management System (MS) must continue to comply with the current version of the relevant standard, and any changes to the system must also continue to comply with it. Furthermore, the scope of the registration must remain suitable for the objectives of the audited organization and appropriate for its products and services. Furthermore, complaints, appeals, requests for changes in scope, additional accreditation, audit visits, or surveillance visits may reveal reasons for conducting an additional visit.

- If there are grounds for conducting a special-purpose visit, the quality manager determines what level of review will be necessary to maintain or extend the registration, including, but not limited to, routine surveillance, unannounced surveillance, a new partial audit, or a new full audit.
- Before undertaking any visit not subject to a contractual agreement, the audited organization must accept the new conditions in writing.
- The scope of the audit will be determined in advance and will depend on the reason for the visit. In the event of a complaint, appeal, or information raising doubts about the effectiveness of the system, an audit of the activity in question and other related activities may be conducted.
- The visit/audit report will be documented in a manner similar to the initial audit. The report will also be reviewed to identify risks to Cema International Compliance Services S.A. de C.V. The committee may also discuss the findings with the audit team.

Expansions to the scope of the management change for clients already registered with Cema International Compliance Services S.A. de C.V.

- The questionnaire must be completed by the client and sent to Cema International Compliance Services S.A. de C.V.

- The contract review will always be conducted by the Quality Manager or the designated person to determine whether a full or partial Phase 1 is required.
- A Phase 1 must be completed off-site and sent to the Quality Manager or the designated person for review. In exceptional circumstances, an on-site Phase 1 may be necessary.
- Under no circumstances should the aforementioned visit take place at the same time as the inspections, unless additional time or a supplementary auditor has been allocated. However, Phase 1 must be completed prior to the on-site audit.

Audits conducted for the reasons mentioned above will be carried out in the same manner as the initial audit. An Audit Report must be completed in the usual manner and submitted to the Certification Committee for approval.

If successful, a new certificate will be issued by Cema International Compliance Services S.A. de C.V.

Note: After certification, if the client makes any changes that significantly affect the registration, Cema International Compliance Services S.A. de C.V. must be informed. Cema International Compliance Services S.A. de C.V. reserves the right to re-evaluate.

At the client's request, a special visit may be conducted to obtain additional accreditation. The client may request additional accreditation at any time prior to the certification audit or during the three-year period. If the request is made prior to the Phase 2 audits, the request will be reviewed by the Quality Manager to verify whether the client's activities fall within the scope of Cema International Compliance Services S.A. de C.V.'s accreditation. The Stage 2 audit is conducted as described above. If the request is made within the three-year period, an additional visit may be necessary to verify compliance. The client will be notified. The visit may be combined with the scheduled surveillance. Additional accreditation will only be granted once the audit has been successfully completed. The certificate will be amended accordingly, although the expiration date will remain the same. Fees may be charged for the additional accreditation and the issuance of a new certificate.

Audits with advance notice for clients registered with Cema International Compliance Services S.A. de C.V.

These audits are necessary to investigate complaints, changes in management systems, and monitoring of suspended clients. The requirements for short-term audits are communicated to the client at the time the contract is formalized through the Client Agreement.

Special care will be taken in assigning the audit team for short-term audits.

4.11 TRANSFERS

This applies only to transfers from other accredited certification bodies. Only transfers from organizations holding certificates covered by an IAF signatory's accreditation are eligible for transfer. Certificates that are not accredited as described below will be treated as new clients.

4.11.1 PRE-TRANSFER REVIEW

- Carry out the standard procedure for reviewing contracts, preparing quotes, and assigning staff, and possibly visit the client. It is not necessary to review the documents unless an extension is involved.
- Verify that the scope of the client's certificate matches the scope listed in the questionnaire.
- Confirm that the client's certified activities are compatible with those of Cema International Compliance Services S.A. de C.V.
- Try to determine the reason why the client wishes to transfer.
- Verify that all sites the client wishes to transfer are covered by their current registration, not just the headquarters.
- Verify that the certificate is VALID, has not expired, and is accredited. Suspended, revoked, or expired certificates will not be considered for the transfer. (Note: If the certification body has ceased operations or had its accreditation revoked, the transfer may proceed based on this review procedure.)
- Check the status of your current certification cycle—that is, whether we will be taking over the surveillance program or whether a new triennial audit will be conducted, etc. If a triennial audit is scheduled, we must conduct a full triennial audit that includes planning and site visits. Any expansion of the scope will result in site visits.
- Request reports/checklists, nonconformities, etc., from the previous certification body. The status of any pending nonconformity notifications must be known. Nonconformities must be closed by the previous certification body or submitted to Cema International Compliance Services S.A. de C.V. with evidence of the corrective actions taken for Cema International Compliance Services S.A. de C.V. to close them.
- Request verbal confirmation of the effectiveness of the complaint system. Request details regarding any significant issues.

If no further issues from the previous audit are identified, the certificate may be issued upon authorization by the Certification Committee.

The surveillance/triennial audit schedule will be adopted from the previous certification body, if applicable. The attached document is signed by the Chair of the Certification Committee, the Executive Director, and the Technical Expert (if applicable) to authorize the issuance of the certificate.

Note: If, as a result of the review, some of the criteria are not met, an on-site audit will be required to ensure the validity of the certification by Cema International Compliance Services S.A. de C.V.

4.12 OPENING AND CLOSING MEETINGS

Opening and closing meetings are a fundamental part of the audit process. The opening meeting ensures that all parties understand what will take place and the best way to cooperate and coordinate their efforts. The closing meeting ensures that all parties understand the significance of the findings, what they need to do, and what will happen next. The meeting agenda contains a series of essential requirements that must be communicated to the audited organization, as well as other useful items that provide a better understanding of what is expected of both parties. Therefore, it is essential that all agenda items covered in this instruction be appropriate and applicable to the situation.

		Opening	Closing
A	Thank the client for choosing Cema International Compliance Services S.A. de C.V. Introduce the auditors and the auditee to one another.	•	
B	Thank the auditee for their hospitality. Thank the guides for their support.		•
C	Distribute the attendance sheet.	•	•
D	Outline and confirm the scope of the certification engagement and the objectives of the audit.	•	•
E	Indicate that the Lead Auditor represents the audit team. Identify the auditee’s representative and the guides	•	
F	Confirm the audit plan and verify that there are no conflicts with the plan. Reconfirm the time and place of the closing meeting. Make any necessary modifications upon request.	•	
G	Explain the terms “nonconformity” (major and minor) and “observation.”	•	•

H	Communicate the auditee’s reporting policy in the event of a legal or statutory violation.	•	•
I	Request enough sets of documentation, a suitable room, and office support	•	
J	Explain the auditor’s responsibility to comply with the code of conduct and maintain confidentiality	•	•
K	Explain that audits are sampling exercises and that other issues may exist. Refer to the need for ongoing internal auditing and continuous monitoring. In the case of the AP, emphasize that an audit does not guarantee the identification of all areas of nonconformity.	•	•
L	Request guidance on safety requirements and the availability of safety equipment.	•	
M	Explain the results. Highlight the strengths. Identify nonconformities and observations. Explain what is expected of the corrective actions for nonconformities, including how the lack of corrective actions will affect the registration.		•
N	Present the audit team’s findings and recommendations. Explain that the team can only make recommendations. Explain the concept of a certification committee. Explain that an appeals process exists and is available upon request.		•
O	Obtain the audited organization’s signature on the audit report. Ask the auditee to outline a corrective action plan. Explain to the auditee their responsibility to provide evidence regarding the identified nonconformities. Request custody of the audit reports.		•
P	Feel free to ask questions	•	•

4.13 MULTISITE AUDITS (QMS ONLY)

This procedure applies only in certain circumstances—such as distribution companies, contracting firms, etc.—and it is the responsibility of the contract review process and the person planning the audit to determine when to use it. The program is particularly suitable for these organizations:

- It is engaged in distribution and operates several strategically located distribution centers; or
- Operating a wholesale business with multiple points of sale; or
- Performing simple, repetitive processes at various locations.

The program can be implemented across the entire organization through an initial registration, or only a portion of the total number of locations can be registered initially, with additional locations added later at the client's convenience.

Take special care when planning audits for companies with multiple locations to account for work shifts and those that may require specialized knowledge. Ensure that the program covers a representative sample of the activities performed.

It is common to audit the company's headquarters and a sample of sites if all sites operate under the same management system and the activities at each site are the same (for example, a staffing agency). (The company's headquarters is usually where most of the system's records are kept, but this is not always the case; each location must be assessed individually.)

There may be situations where sampling is not permitted due to the nature of the work or because the activities at each site are not common to one another. In this situation, the program would require a visit to each site and would determine the need to conduct a full audit with the resulting documentation at each site visited.

If the activities are routine and an initial sample is taken, a continuous program of surveillance visits must be established.

If additional sites need to be added, the client must be able to demonstrate that the new sites are being included in a controlled manner. These will typically be treated as an expansion of the scope. They must be added to the renewable program, with surveillance time and costs increased as appropriate.

For large companies with multiple locations, it is common to appoint a Project Manager responsible for maintaining contact with the client, scheduling inspection dates, coordinating the ongoing program, and addressing day-to-day questions and scope expansions. This ensures continuity with the client and that the correct locations are visited under the renewable program.

It is not necessary to schedule opening and closing meetings for each site visited, but a schedule must be available for each auditor.

4.14 MULTISITE AUDITS (EMS, OHSAS, FSMS, ISMS, AND AD EHSMS)

Audits of multiple sites under the control of a single EM are conducted in accordance with the following.

All sites will be audited, or the Central Office and a representative number of sites may be sampled by the audit team, which provides:

- All centers have been audited in accordance with internal audit procedures.
- A review of central management has been conducted.

Site sampling must include a representative number of sites. The selection of sites takes into account:

- the results of central and internal audits
- the results of the management review
- variations in site size
- system maturity
- existing knowledge of the organization
- shift patterns
- personnel involved
- work repeatability
- EM complexity
- complexity of the sites
- variations in work practices
- variations in the activities undertaken
- the significance of the aspects
- potential interaction with sensitive environments
- different legal requirements
- communications from interested parties

The Certification Committee will take these requirements into account before issuing certificates.

4.15 JOINT QMS/EMS/OHSAS/FSMS/ISMOS AUDITS

When a combined documented system is in place, audits are conducted in accordance with this procedure, and the auditors' reports confirm that they have reviewed the ISO standard requirements in their assigned areas. Auditors assigned to specific areas receive training on the requirements of the

relevant standards, and, if necessary, two auditors cover a single area to ensure that all requirements are addressed.

The audit is conducted in accordance with the audit plan developed during Phase 1 / Document Review, and the lead auditor ensures that auditors with the appropriate training are assigned to each area and section of the individual standards. It is ensured that adequate time is devoted to each area of the company and that all requirements of the standard are covered. The areas covered are reported with details of the time spent on key areas and indications of nonconformities. When auditors cover the requirements of more than one standard in an area at the same time during the audit, the report must indicate this, and the recorded examples must provide evidence of it.

At the end of the audit, a surveillance visit plan is developed that takes into account the time required for each standard and the specialized expertise needed for the various surveillance visits, as well as the areas to be examined.

When a nonconformity applies to both standards, only one report is issued, and reference is made to both standards as appropriate.

If the recommendation is positive for both standards, an audit report is prepared. Similarly, if the recommendation is negative for both standards, an audit report is prepared. If the recommendation is positive for one standard and negative for the other, two separate audit reports will be prepared.

This procedure is followed in surveillance audits, with the additional sections of the EMS completed in the audit report. The auditor must ensure that sufficient time is allocated to each area to adequately cover the requirements of both standards. The auditor's report must clearly show that the requirements of both standards have been audited and that evidence of compliance has been recorded.

4.16 SAMPLING PLAN AND AUDIT DURATION

Therefore, there is no statistical or mathematical formula for determining the correct number of samples to be taken during an audit. Defining the number of samples to be taken to confirm compliance with the standard's requirements is not effective and does not guarantee compliance. Adequate sampling refers to a level of sampling taken during on-site interviews and record reviews that provides sufficient confidence that the audited management system is implemented and maintained.

The auditor must conduct interviews and review records and evidence during the audit. The number of samples to be taken depends on the complexity of the audited processes and the quality of the information received from the auditee during the audit. It is also important for the auditor to adhere to

the schedule outlined in the audit plan. At the end of the day, the auditor needs to feel confident that the samples and objective evidence observed are representative, in order to draw appropriate conclusions about the implementation of the MS.

At Cema International Compliance Services S.A. de C.V., auditors will devote approximately 60% of audit time to audits of critical processes.

5. REFERENCES

- PrimusGFS General Regulations V3.2
- ISO/IEC 17021-1:2015 - Conformity Assessment – Requirements for Bodies Providing Audit and Certification of Management Systems - Part 1: Requirements
- ISO/IEC 17021-3:2017 - Conformity Assessment – Requirements for Bodies Providing Audit and Certification of Management Systems - Part 3: Competence Requirements for Auditing and Certification of Quality Management Systems
- ISO/IEC TS 17023:2013 - Conformity Assessment – Guidelines for Determination of the Duration of Management System Certification Audits
- ISO/IEC 17065:2012 - Conformity Assessment – Requirements for Bodies Certifying Products, Processes and Services
- ISO 19011:2018 - Guidelines for Auditing Management Systems
- GLOBALG.A.P. General Regulations Part III - Rules for Accreditation and Certification Bodies
- BRC 004: Requirements for Certification Bodies Offering Certification Against BRCGS Criteria
- ISO 31000:2018 - Risk Management - Guidelines

6. RECORDS

6.1 Audit documents