

NEPCon Policy on Auditing during COVID-19 Outbreak

NEPCon is committed to taking responsible action and implementing all necessary measures to safeguard peoples' health and lives, while aiming to have as little disruption as possible with ongoing assurance activities.

16 March 2020

In consideration of the COVID-19 outbreak, we have given careful consideration on how we can best safeguard against the impacts of the virus, while protecting the integrity and credibility of the certification systems we work with.

We believe the credibility of the schemes and related claims remain relevant also during the upcoming period. We invite all clients, partners and stakeholders to collaborate with us on ensuring this.

This policy explains NEPCon principles in relation to our assurance and certification activities during the global outbreak of COVID-19. Due to the obvious uncertainties and fast-paced changes, we will be reviewing and updating this policy as appropriate.

NEPCon Corona Risk Approach

NEPCon is using a risk-based approach with the aim to safeguard health and to limit the spread of COVID-19.

NEPCon realises that the situation can change rapidly and is constantly monitoring the situation to update the risk level and adjust procedures if needed.

The risk classification is based on the guidance given in the table on the next page. For larger countries where there are significant differences in the risk within the country, the evaluation will be done at a regional level.

Guidance on Risk Classification

Description

Measures

LOW RISK

- No or only few isolated recent cases of COVID-19 reported and no sign of rapid spreading within the country or region.
- No official guidance to close schools, cinemas, universities, avoid gatherings of bigger groups, etc.

- Avoid physical contact with people (e.g. shaking hands) and maintain reasonable physical distance.
- Diligence with personal hygiene, including washing hands on regular basis and avoiding touching one's face.
- Use local auditors where possible with the least amount of travel required and avoiding international travel as much as possible.
- Use NEPCon staff auditors where possible.
- No use of auditors who are showing signs of illness or who have knowingly been exposed to ill people within the last 14 days prior to the audit.
- No use of auditors that have been in "RED" zone within the last 21 days.
- If auditors have been in "YELLOW" zone within last 14 days prior to audit, the measures under "YELLOW" will be followed during the audit.

MEDIUM RISK

- COVID-19 spreading or present beyond single isolated cases within the country or region.
- Official guidance against bigger events, there is closing of schools, universities, etc.
- The guidance does not recommend people to stay inside or limit business meetings.

- Same measures as under "GREEN" supplemented with following additional measures.
- Agree on specific safety precautions with the client in advance of onsite visit.
- Avoid public transport and crowded spaces whenever possible.
- Maintain minimum physical distance between people at audit sites of at least 2 metres/6 feet.
- Conduct meetings/discussions in well-ventilated rooms.
- When driving is required as part of the audit site visits, use separate vehicles if feasible.
- Limit movement during onsite audits when it does not significantly affect the audit credibility (e.g. reviewing documents in one place rather than visiting each person's workplace).
- Avoid regular touching of surfaces and objects onsite. Carry disinfectant and practice frequent handwashing/disinfecting.
- Use a projector or separate screens when reviewing digital information to avoid close proximity between the auditor and the company representative.
- For records and evidence review, give preference to digital information that can be shared via above means rather than physical handling of records.
- Limit the number of physical participants for opening, closing and stakeholder meetings. Consider options for remote participation.
- Avoid interviews with staff and stakeholders with higher health risk, including elderly people and people with existing health conditions.

ELEVATED RISK

- High level of COVID-19 within the country or region.
- Official recommendations to limit any kind of travel or to stay inside. Recommendation to avoid business meetings or limit to essential meetings.

- Onsite audits will not take place until the risk level is reduced to "YELLOW" or "GREEN".
- The audit may be fully or partly replaced by a remote audit depending on type of audit. See more information on this on the next page.

HIGH RISK

- Official requirement to stop non-essential business activities and stay inside.
- Client has temporarily stopped operations due to COVID-19.

- Onsite audits will not take place until the risk level is reduced to "YELLOW" or "GREEN".
- The audit may be fully or partly replaced by a remote audit depending on type of audit. See more information on this on the next page.
- If necessary, audit may be postponed until client restarts activities.



Click [here](#) to access our map of COVID-19 Risk Designations

NEPCon Audit Process for Fully or Partly Remote Audits in ORANGE Classification Countries

While realising that national or scheme specific guidance may introduce exceptions, we are generally taking the following approach in countries classified as ORANGE risk. These procedures may also be used in exceptional cases for GREEN or YELLOW zones, when travel restrictions hinder the auditor's ability to conduct an on-site audit.

NEPCon is using a risk-based approach to determine when an on-site audit can be replaced fully by a remote audit.

NEPCon is making every effort to keep our risk designations up to date based on official information for each country. When it is considered safe to travel and hold meetings again, we will resume our normal onsite audit planning in countries changing from elevated and high risk designations (ORANGE/RED) to medium or low risk (YELLOW/GREEN).

When does a fully remote audit take place?

- 1 It is allowed by the certification scheme.
- 2 Majority of the requirements, including open non-conformances, can be evaluated remotely, at least partially. This is typically the case in a situation where the facility is covered by good internet connection and the scheme does not require field visits (forest or farm). We realise that in most cases it is not possible to conduct a remote audit with fully equal coverage and credibility to an onsite one. For each scheme and situation, we identify the areas that are challenging or not possible to be verified remotely and will place a special focus on these during the next regularly upcoming on-site visit.

Chain of Custody audits will typically be conducted as **fully remote audit**, while **forest, farm and tourism audits** will be conducted as **partly remote audit**. Companies sourcing FSC™ (Forest Stewardship Council™) Controlled Wood and SBP (Sustainable Biomass Program) Supply Base Evaluation with specified risks, will normally require partly remote audit.

A **fully remote audit** will replace the annual audit. A **partly remote audit** is an audit split between a remote audit, and an onsite audit. The remote audit will take place at the same time as the normal annual audit, while the onsite audit will be scheduled, when the risk level decreases to GREEN or YELLOW.

Fully remote audit



The auditor will conduct the audit remotely using Skype, WhatsApp or other platforms to communicate with the client.



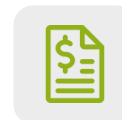
The audits will include document review as well as remote interviews with staff from the operations.



The client is expected to be able to "share screen" to enable the auditor to evaluate online information.



The auditor may also ask the client to have a live video feed to show the facilities and/or share pictures.



In terms of pricing for remote audits, NEPCon will of course exclude any direct travel expenses, which will not be applicable.

Partly remote audit



First, the remote audit as described above will be conducted.



This will be followed by an on-site audit when the situation improves, with focus on evaluating requirements that could not be evaluated during the remote audit.

About NEPCon

Founded in 1994, NEPCon is a non-profit organisation working to support better land management and business practices that benefit people, nature and the climate in over 100 countries.

www.nepcon.org



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