These guidelines are developed for GOTS Approved Certification Bodies who require to replace on-site audits by Virtual Audits (VAs) due to travel and meeting restrictions imposed by health authorities because the threat of infection and spread of the coronavirus disease COVID-19.
Introduction and Scope

GOTS recognizes the challenge of companies keeping their operations running while staying credible without an on-site in-person audit in such situations.

In all cases, the decision to conduct a Virtual Audit (VA) shall be taken based on risk assessment by the Certification Body.

VAs shall be allowed for:

1. Recertification of existing Certified Entities
2. Initial certification of operations that do not include wet processing.

All VAs shall be mandatorily followed up by an in-person audit during the next audit cycle. CBs may decide, based on their risk assessment and results of the VA, to schedule an in-person audit in the current audit cycle.

GOTS will allow a second consecutive virtual audit for the year 2021 due to the continued risk of the pandemic in locations / regions where travel and in-person audits are still not possible due to national / local restrictions or following WHO guidelines where restrictions are lax.

Explanatory Note: Whereas Remote Audits (RAs) are mainly based on review documentation and do not require an on-site meeting of the auditor(s) and auditee, VAs require a live interaction of the two parties, in addition to documentation review.

The Certifier shall inform GOTS via email (va@global-standard.org) in advance of a scheduled VA.

GOTS shall also be notified when the CB reverts back to on-site audits.

Note: These guidelines contain basic minimum requirements and do not intend to supersede a CB’s audit documentation or decisions. The CB will remain the final authority and responsible for their decisions in all cases.

Guidelines
1. For recertification, VA shall be conducted by the same auditor who conducted the last on-site audit (last auditor). If this is not possible the last auditor shall onboard the new auditor.

2. For an initial audit, the subsequent in-person audit should be conducted by the same auditor who conducted the VA. If this is not possible, the last auditor shall onboard the new auditor.

3. In the event that the auditor in question is no longer employed with the CB organisation, an auditor or supervisor who is fully familiar with the case may conduct the next in-person audit.

4. Recertification VA may be conducted for a certified entity where there is no business activity because of restrictions. An initial audit shall not be conducted on a closed operation without the CB assessing the risks in doing so.

5. Paperwork in all cases shall be completed as for a RA. Verification of ‘live’ paper records should be done during the VA.

6. CBs are encouraged to provide, in advance, a ready list of documentation required for checking to the auditee.

7. Auditor can conduct VA using the smartphone of the contact person in the operation as an “eye” for a virtual tour through the facility.

8. Such an exercise shall take place in the same way throughout the operation as if it was in person where the auditor guides the contact person where to go, what to show, photograph, film etc.

9. A video recording and photo documentation of the site facilities including important audit matters shall be made as proof of the VA and made available to the respective Accreditation Body if and when demanded. These should include:
   9.1. Storage of goods and chemical inputs (Separation / Identification)
   9.2. Safety and Occupational Health
   9.3. Effluent Treatment Plant

9. The live video recording and photo documentation will serve to demonstrate to Accreditation Bodies that a face-to-face VA took place. The recording shall be split in short clips as convenient but there shall always be minimum recording of the VA showing actual participation of the auditors and the operator.

10. GOTS recognises challenges will be faced in conducting virtual interviews of employees. CBs shall therefore ask the auditee to announce the exercise of the VA to the company’s employees via public notice board or emails or suitable like communication, in a language(s) that would be understood by the employees.

   In such a notice, employees shall be encouraged to contact the auditor with any concern through a given telephone number and email of the auditor. A generic office email address may also be used for this purpose.
Such a notice shall be displayed for a reasonable period of time prior and post the scheduled audit. It is suggested that this period be at least one week before the audit date and at least four days after the audit date. Evidence that this has been communicated in writing to staff should be provided to the CB.

Where translation is relevant for employee interviews (for example if the CB or Auditor is based in another country), the need for independent / confidential translation must be clearly ensured and communicated by the CB.

11. On all subsequent newly issued Scope Certificates the fact that a VA was conducted shall be appropriately and unambiguously mentioned at the bottom of the first page (ref. Policy for Scope Certificates, B2.2.9 Declarations at the bottom), for example, with a statement : “A Virtual Audit was performed due to restrictions arising out of the COVID-19 outbreak prior to issue of this Scope Certificate”

12. It is neither required nor implied by way of these guidelines to violate or to cause violation of privacy laws, local / national regulations or community practices or beliefs. CBs are therefore advised to conduct VAs respecting these requirements.

Continuous Improvement

We urge CBs to regularly give feedback either directly during this year or later during virtual Certifier Council Meetings assisting GOTS to improve this process and make it more robust.

GOTS also recommends that members of the GOTS Certifiers Council exchange experiences and suggest improvements to the VA process.

Reference Documents

In addition to the above, GOTS recommends studying the following documents to assist CBs:

- IAF Informative Document For Management of Extraordinary Events or Circumstances Affecting ABs, CABs and Certified Organizations
- IAF Mandatory Document For The Use Of Information And Communication Technology (ICT) For Auditing/Assessment Purposes

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