

Sedex Members Ethical Trade Audit (SMETA) Report

Version 5.0 Dec 2014, 2/4 Pillar Audit; replaces version 4.0 May 2012

Supplier name:		
Site country:		
Site name:		
Parent Company name (of the site):		
SMETA Audit Type:	<input type="checkbox"/> 2-Pillar	<input type="checkbox"/> 4-Pillar
Date of Audit		

Audit Content:

- (1) A SMETA audit was conducted which included some or all of Labour Standards, Health and Safety, Environment and Business ethics. The SMETA Best Practice Guidance Version 5 December 2015 was applied. The scope of workers included all types at the site e.g. direct employees, agency workers, workers employed by service providers, and workers provided by other contractors. Any deviations from the SMETA Methodology are stated (with reasons for deviation) in the SMETA Declaration.
- (2) The audit scope was against the following reference documents
 - 2-Pillar SMETA Audit
 - ETI Base Code
 - SMETA Additions
 - Management systems and code implementation,
 - Entitlement to Work & Immigration,
 - Sub-Contracting and Home working,
 - 4-Pillar SMETA
 - 2-Pillar requirements plus
 - Additional Pillar assessment of Environment
 - Additional Pillar assessment of Business Ethics
 - The new ETI Working Hours Clause
 - Now integrated into this latest SMETA version.

Where appropriate non-compliances were raised against the ETI code / SMETA Additions & local law and recorded as non compliances on both the audit report, CAPR and on Sedex.



<i>Insert Audit Company logo</i>

Audit Company Name:	Report Owner (payee): <i>(If paid for by the customer of the site please remove for Sedex upload)</i>
Sedex Company Reference: <i>(only available on Sedex System)</i>	S:
Sedex Site Reference: <i>(only available on Sedex System)</i>	P:

Audit Conducted By			
Commercial	<input type="checkbox"/>	Purchaser	<input type="checkbox"/>
NGO	<input type="checkbox"/>	Retailer	<input type="checkbox"/>
Trade Union	<input type="checkbox"/>	Brand Owner	<input type="checkbox"/>
Multi-stakeholder	<input type="checkbox"/>	Combined Audit (select all that apply)	

Auditor Reference Number: <i>(If applicable)</i>	
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SMETA Declaration

I declare that the audit underpinning the following report was conducted in accordance with SMETA Best Practice Guidance and SMETA Measurement Criteria.

Any exceptions to this must be recorded here (e.g. different sample size):

Auditor Name(s) (please list all including all interviewers):

Lead auditor:

Team auditor:

Interviewers:

Date:

Non-Compliance Table

Issue <i>(please click on the issue title to go direct to the appropriate audit results by clause)</i>	Area of Non-Conformity <i>(Only check box when there is a non-conformity, and only in the box/es where the non-conformity can be found)</i>			Record the number of issues by line*:		
	ETI Base Code	Local Law	Additional Elements <i>(i.e. not part of ETI code)</i>	NC	Obs	GE
0 Management systems and code implementation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
1 Employment Freely Chosen	<input type="checkbox"/>	<input type="checkbox"/>	/			
2 Freedom of Association	<input type="checkbox"/>	<input type="checkbox"/>	/			
3 Safety and Hygienic Conditions	<input type="checkbox"/>	<input type="checkbox"/>	/			
4 Child Labour	<input type="checkbox"/>	<input type="checkbox"/>	/			
5 Wages and Benefits	<input type="checkbox"/>	<input type="checkbox"/>	/			
6 Working Hours	<input type="checkbox"/>	<input type="checkbox"/>	/			
7 Discrimination	<input type="checkbox"/>	<input type="checkbox"/>	/			
8 Regular Employment	<input type="checkbox"/>	<input type="checkbox"/>	/			
8A Sub-Contracting and Homeworking	/	<input type="checkbox"/>	<input type="checkbox"/>			
9 Harsh or Inhumane Treatment	<input type="checkbox"/>	<input type="checkbox"/>	/			
10A Entitlement to Work	/	<input type="checkbox"/>	<input type="checkbox"/>			
10B2 Environment 2-Pillar	/	<input type="checkbox"/>	<input type="checkbox"/>			
10B4 Environment 4-Pillar	/	<input type="checkbox"/>	<input type="checkbox"/>			
10C Business Ethics	/	<input type="checkbox"/>	<input type="checkbox"/>	/		

*Please note the table above records the total number of Non compliances (NC), Observations (Obs) and Good Examples (GE). This gives the reviewer an indication of problem areas but does not detail severities of each issue – Reviewers need to check audit results by clause.

Summary of Findings

Summary of main findings: (positive and negative)
(Please give a short summary of the main findings per clause)

Audit Details

Audit Details			
A: Report #:			
B: Time in and time out <i>(SMETA Best Practice Guidance and Measurement Criteria recommends 9.00–17.00 hrs. if any different please state why in the SMETA declaration)</i>	Day 1 Time in: Day 1 Time out:	Day 2 Time in: Day 2 Time out:	Day 3 Time in: Day 3 Time out:
C: Number of Auditor Days Used: <i>(number of auditor x number of days)</i>			
D: Audit type:	<input type="checkbox"/> Full Initial <input type="checkbox"/> Periodic <input type="checkbox"/> Full Follow-up <input type="checkbox"/> Partial Follow-Up <input type="checkbox"/> Partial Other – Define		
E: Was the audit announced? <i>(AAG recommends a window of three weeks for semi-announced, this gives optimum results)</i>	<input type="checkbox"/> Announced <input type="checkbox"/> Semi – announced: Window detail: weeks <input type="checkbox"/> Unannounced		
F: Was the Sedex SAQ available for review?	<input type="checkbox"/> Yes <input type="checkbox"/> No		
If No , why not? <i>(Examples would be, site has not completed SAQ, site has not been asked to complete the SAQ.)</i>			
G: Any conflicting information SAQ/Pre-Audit Info to Audit findings?	<input type="checkbox"/> Yes <input type="checkbox"/> No If Yes , please capture detail in appropriate audit by clause		
H: Auditor name(s) and role(s):			
I: Report written by:			
J: Report reviewed by:			
K: Report issue date:			
L: Supplier name:			
M: Site name:			
N: Site country:			

O: Site contact and job title:				
P: Site address: <i>(Please include full address)</i>				
Site phone:				
Site fax:				
Site e-mail:				
Q: Applicable business and other legally required licence numbers: for example, business license no, and liability insurance				
R: Products/Activities at site, for example, garment manufacture, electricals, toys, grower				
S: Audit results reviewed with site management?				
T: Who signed and agreed CAPR <i>(Name and job title)</i>				
U: Did the person who signed the CAPR have authority to implement changes?				
V: Present at closing meeting (Please state name and position, including any workers/union reps/worker reps):				
W: What form of worker representation / union is there on site?	<input type="checkbox"/> Union (name) <input type="checkbox"/> Worker Committee <input type="checkbox"/> Other (specify) <input type="checkbox"/> None			
X: Are any workers covered by Collective Bargaining Agreement (CBA)	<input type="checkbox"/> Yes <input type="checkbox"/> No			
Y: Previous audit date:				
Z: Previous audit type:		SMETA 2-pillar	SMETA 4-pillar	Other
	Full Initial	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Periodic	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Full Follow-Up Audit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

	Partial Follow-Up	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Partial Other*	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	*If other, please define:			

Audit Scope/Actual Results

Criteria	Local Law (Please state legal requirement)	Actual at the Site (Record site results against the law)	Is this part of a Collective Bargaining Agreement?
A: Standard/Contracted work hours: (Maximum legal and actual required working hours excluding overtime, please state if possible per day, week and month)	Legal maximum:		<input type="checkbox"/> Yes <input type="checkbox"/> No
B: Legal Overtime hours: (Maximum legal and actual overtime hours, please state if possible per day, week and month)	Legal maximum:		<input type="checkbox"/> Yes <input type="checkbox"/> No
C: Legal age of employment: (Minimum legal and actual minimum age at site)	Legal minimum:		
D: Legal minimum wage for standard/contracted hours: (Minimum legal and actual minimum wage at site, please state if possible per hr, day, week and month)	Legal minimum:		<input type="checkbox"/> Yes <input type="checkbox"/> No
E: Legal minimum overtime wage: (Minimum legal and actual minimum overtime wage at site, please state if possible per hr, day, week and month)	Legal minimum:		<input type="checkbox"/> Yes <input type="checkbox"/> No

Audit Scope

(Please select the code and additional requirements that were audited against during this audit)

2-Pillar Audit	<input type="checkbox"/>
10B4: Environment 4-Pillar	<input type="checkbox"/>
10C: Business Ethics	<input type="checkbox"/>
All groups of workers are included in the scope of this audit such as; Direct employees, Casual and agency workers, Workers employed by service providers such as security and catering staff as well as workers supplied by other contractors.	<input type="checkbox"/>

Note: The main focus of this ethical audit is on the ETI Base Code and local law. The additional elements will not be audited in such depth or scope, but the audit process will still highlight any specific issues.

This report provides a summary of the findings and other applicable information found/gathered during the social audit conducted on the above date only and does not officially confirm or certify compliance with any legal regulations or industry standards. The social audit process requires that information be gathered and considered from records review, worker interviews, management interviews and visual observation. More information is gathered during the social audit process than is provided here. The audit process is a sampling exercise only and does not guarantee that the audited site prior, during or post-audit, are in full compliance with the Code being audited against. The provisions of this Code constitute minimum and not maximum standards and this Code should not be used to prevent companies from exceeding these standards. Companies applying this Code are expected to comply with national and other applicable laws and where the provisions of law and this Code address the same subject, to apply that provision which affords the greater protection. The ownership of this report remains with the party who has paid for the audit. Release permission must be provided by the owner prior to release to any third parties.

Audit Overview

Audit Overview																		
	Management	Worker Representatives																
Audit attendance	Senior management	Worker Committee representatives	Union representatives															
A: Present at the opening meeting?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No															
B: Present at the audit?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No															
C: Present at the closing meeting?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No															
D: If Worker Representatives were not present please explain reasons why <i>(only complete if no worker reps present)</i>																		
E: If Union Representatives were not present please explain reasons why: <i>(only complete if no union reps present)</i>																		
F: Site description: <i>(Include size, location and age of site. Also include structure and number of buildings)</i>	<p>For below, please add any extra rows if appropriate.</p> <table border="1"> <thead> <tr> <th>Production Building no</th> <th>Description</th> <th>Remark, if any</th> </tr> </thead> <tbody> <tr> <td>Floor 1</td> <td></td> <td></td> </tr> <tr> <td>Floor 2</td> <td></td> <td></td> </tr> <tr> <td>Floor 3</td> <td></td> <td></td> </tr> <tr> <td>Is this a shared building?</td> <td></td> <td></td> </tr> </tbody> </table>			Production Building no	Description	Remark, if any	Floor 1			Floor 2			Floor 3			Is this a shared building?		
Production Building no	Description	Remark, if any																
Floor 1																		
Floor 2																		
Floor 3																		
Is this a shared building?																		
G: Site function:	<input type="checkbox"/> Agent <input type="checkbox"/> Factory Processing/Manufacturer <input type="checkbox"/> Finished Product Supplier <input type="checkbox"/> Grower <input type="checkbox"/> Homeworker <input type="checkbox"/> Labour Provider <input type="checkbox"/> Pack House <input type="checkbox"/> Primary Producer <input type="checkbox"/> Service Provider <input type="checkbox"/> Sub-Contractor																	
H: Month(s) of peak season: <i>(if applicable)</i>																		

I: Process overview:

(Include products being produced, main operations, number of production lines, main equipment used)

J: Attitude of workers:

(Include their attitude to management, workplace and the interview process. Both positive and negative information should be included) Note: Do not document any information that could put workers at risk

K: Attitude of workers committee/union reps:

(Include their attitude to management, workplace and the interview process. Both positive and negative information should be included) Note: Do not document any information that could put workers at risk

L: Attitude of managers:

(Include attitude to audit, and audit process. Both positive and negative information should be included)

Key Information

Key Information					
(click on the key information title to go to appropriate section of the report)					
A: Do all workers (including migrant workers) have contracts of employment/employment agreements? (Go to clause 8 – Regular Employment)	<input type="checkbox"/> Yes <input type="checkbox"/> No				
B: Are maximum standard/contracted working hours clearly defined in contract/employment agreements? (Go to clause 8 – Regular Employment)	<input type="checkbox"/> Yes <input type="checkbox"/> No				
C: Were appropriate records available to verify hours of work and wages? (Go to clause 5 – Living Wage)	<input type="checkbox"/> Yes <input type="checkbox"/> No				
D: Were any inconsistencies found? (if yes describe nature) (Go to Wages Table)	<input type="checkbox"/> Yes <input type="checkbox"/> Poor record keeping <input type="checkbox"/> No <input type="checkbox"/> Isolated incident <input type="checkbox"/> Repeated occurrence				
E: For the lowest paid production workers, are wages paid for standard/contracted hours (excluding overtime) below or above the legal minimum? (Go to clause 5 – Living Wage)	<table border="1" style="width: 100%;"> <tr> <th style="width: 50%;">Wages found:</th> <th style="width: 50%;">Please indicate the breakdown of workforce according to earnings:</th> </tr> <tr> <td> <input type="checkbox"/> Below legal min <input type="checkbox"/> Meet <input type="checkbox"/> Above </td> <td> ____% of workforce earning under min wage ____% of workforce earning min wage ____% of workforce earning above min wage </td> </tr> </table>	Wages found:	Please indicate the breakdown of workforce according to earnings:	<input type="checkbox"/> Below legal min <input type="checkbox"/> Meet <input type="checkbox"/> Above	____% of workforce earning under min wage ____% of workforce earning min wage ____% of workforce earning above min wage
Wages found:	Please indicate the breakdown of workforce according to earnings:				
<input type="checkbox"/> Below legal min <input type="checkbox"/> Meet <input type="checkbox"/> Above	____% of workforce earning under min wage ____% of workforce earning min wage ____% of workforce earning above min wage				
F: % of piece rate workers: (if applicable)					
G: Do the standard/contracted hours stated in a contract/employment agreement exceed the law or 48 hours per week? (Go to clause 6 – Working hours)	<input type="checkbox"/> Yes <input type="checkbox"/> No				
H: If yes, what are the standard/contracted hours per week as stated in the contract/employment agreement? (Go to clause 6 – Working hours)	<table border="1" style="width: 100%;"> <tr> <td style="width: 50%;">____ hrs/week</td> <td style="width: 50%;">Approx. ____% of ALL workers on these contacted hours</td> </tr> </table>	____ hrs/week	Approx. ____% of ALL workers on these contacted hours		
____ hrs/week	Approx. ____% of ALL workers on these contacted hours				
I: Combined hours (standard/contracted plus overtime = total hours) over 60 per week found? (Go to Working Hours Analysis)	<input type="checkbox"/> Yes <input type="checkbox"/> No				
J: Are workers provided with 1 day off in every 7-day-period, or 2 in 14-day-period (where the law allows)?	<input type="checkbox"/> Yes <input type="checkbox"/> No If 'No', please explain:				

<p>K: Are the correct legal overtime premiums paid? (Go to Wages Table)</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A – there is no legal requirement to OT premium</p>
<p>L: Please state what actual OT is paid. (As a percentage of the workers standard rate) (Go to Working Hours Analysis)</p>	<p><i>Please give details of overtime premium as a % of standard wages:</i> <input type="checkbox"/> 0% <input type="checkbox"/> 1% – 115% <input type="checkbox"/> 116% – 124% <input type="checkbox"/> 125% – 199% <input type="checkbox"/> 200%+ Please give details:</p>
<p>M: Is there any night production work at the site?</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>N: % of workers living in site provided accommodation (if applicable):</p>	
<p>O: Age of youngest worker found: (Go to clause 4 – Child labour)</p>	
<p>P: Workers under 18 subject to hazardous work assignments? (Go to clause 3 – Health and Safety)</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>% of under 18's at this site (of total workers)</p>	<p>%</p>
<p>Q: What form of worker representation/union is there on site? (Go to clause 2 – Freedom of Association)</p>	<p><input type="checkbox"/> Union (name) <input type="checkbox"/> Worker Committee <input type="checkbox"/> Other (specify) <input type="checkbox"/> None</p>
<p>R: Is it a legal requirement to have a union? (Go to clause 2 – Freedom of Association)</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>S: Is It a legal requirement to have a workers committee? (Go to clause 2 – Freedom of Association)</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>T: Is there any other form of effective worker/management communication channel? (Other than union/worker committee) (Go to clause 2 – Freedom of Association)</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No Describe:</p>
<p>U: Are there any External Processes? (Go to clause 8A – Sub-contracting and Home working)</p>	<p><input type="checkbox"/> Sub-Contracting <input type="checkbox"/> Homeworking <input type="checkbox"/> Other External Process <input type="checkbox"/> No external processes</p>

Management Systems

Management Systems:	
A: Nationality of Management	
B: Gender breakdown of Management + Supervisors <i>(Include as one combined group)</i>	Male: _____ % Female _____ %
C: Majority nationality of workers	
D: Number of workers leaving in last 12 months as a % of average total number of workers on site over the year (annual worker turnover)	_____ %
E: Were accurate records shown at the first request?	<input type="checkbox"/> Yes <input type="checkbox"/> No
F: If No , why not?	
G: In the last 12 months, has the site been subject to any fines/prosecutions for non-compliance to any regulations?	<input type="checkbox"/> Yes <input type="checkbox"/> No Please describe:
H: Do policies and/or procedures exist that reduce the risk of forced labour, child labour, discrimination, harassment & abuse?	<input type="checkbox"/> Yes <input type="checkbox"/> No Please describe:
I: If Yes , is there evidence (an indication) of effective implementation? Please give details.	
J: Have managers and workers received training in the standards for forced labour, child labour, discrimination, harassment & abuse?	<input type="checkbox"/> Yes <input type="checkbox"/> No Please describe:
K: If Yes , is there evidence (an indication) that training has been effective e.g. training records etc.? Please give details	
L: Are there published, anonymous and/or open channels available for reporting any violations of Labour standards and H&S or any other grievances to a 3 rd party?	<input type="checkbox"/> Yes <input type="checkbox"/> No Please describe:
M: If Yes , are workers aware of these channels? Please give details.	
N: Have health and safety risks been identified e.g. through internal audits, formal	<input type="checkbox"/> Yes <input type="checkbox"/> No

risk analysis process, worker involvement etc.?	Please describe:
O: If Yes , has effective action been taken to reduce or eliminate these risks?	
P: Are accidents recorded?	<input type="checkbox"/> Yes <input type="checkbox"/> No Please describe:
Q: Has the auditor made a simple calculation to compare capacity with workers' work load in order to identify possible unrecorded work hours?	<input type="checkbox"/> Yes <input type="checkbox"/> No Please describe:
R: Does the site have all required land rights licenses and permissions (see SMETA Measurement Criteria)?	
S; Does the site have any internationally recognised system certifications e.g. ISO 9000, 14000, OHSAS 18000, SA8000 (or other social audits). Please detail (Number and date).	
T: Is there a Human Resources manager/department? If Yes, please detail.	<input type="checkbox"/> Yes <input type="checkbox"/> No Please describe:

Worker Analysis

Worker Analysis								
	Local			Migrant			Home workers	Total
	Permanent	Temporary	Agency	Permanent	Temporary	Agency		
Worker numbers – male								
Worker numbers – female								
Total								
Number of Workers interviewed								

Contractors:

(Individuals supplying workers to site with the workers paid by contractors, not by site)

A: Any contractors on site?	<input type="checkbox"/> Yes <input type="checkbox"/> No
B: If Yes , how many workers supplied by contractors	
C: Are all contractor workers paid according to law?	<input type="checkbox"/> Yes <input type="checkbox"/> No
If Yes , Please give evidence for contractor workers being paid according to law:	

Migrant Workers:

(Please see SMETA Best Practice Guidance and Measurement Criteria for definitions of migrant workers)

D: Originating Locations/Countries:	
E: Type of work undertaken by migrant workers :	
F: Were migrant workers recruited through an agency? If yes, please give details.	<input type="checkbox"/> Yes <input type="checkbox"/> No Please describe:

<p>If Yes, is there a contract with the agency? Provide details of agencies and contractual arrangements including any fees lodged during the recruitment process.</p>	
<p>G: Does the site have a system for checking labour standards of agencies? If yes, please give details.</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No Please describe:</p>
<p>H: Percentage of migrant workers in company provided accommodation:</p>	

Audit Results by Clause

0: Managements system and Code Implementation

[\(click here to return to NC Table\)](#)

- 0.1 Suppliers are expected to implement and maintain systems for delivering compliance to this Code.
- 0.2 Suppliers shall appoint a senior member of management who shall be responsible for compliance with the Code.
- 0.3 Suppliers are expected to communicate this Code to all employees.
- 0.4 Suppliers should communicate this code to their own suppliers and, where reasonably practicable, extend the principles of this Ethical Code through their supply chain.

Current Systems and Evidence Examined

To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is/are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.

Current systems:

Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):

Non-compliance:

1. Description of non-compliance:

NC against ETI/Additional Elements

NC against Local Law

Local law and/or ETI requirement:

Recommended corrective action:

2. Description of non-compliance:

NC against ETI/Additional Elements

NC against Local Law

Local law and/or ETI requirement:

Recommended corrective action:

Objective evidence observed:

(where relevant please add photo numbers)

Observation:	
Description of observation: Local law or ETI requirement: Comments:	Objective evidence observed:

Good Examples observed:	
Description of Good Example (GE):	Objective evidence observed:

1: Employment is Freely Chosen

[\(Click here to return to NC-table\)](#)

ETI

1.1 There is no forced, bonded or involuntary prison labour.

1.2 Workers are not required to lodge “deposits” or their identity papers with their employer and are free to leave their employer after reasonable notice.

Current Systems and Evidence Examined

To complete ‘current systems’ Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is/are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.

Current systems:

Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):

Non-compliance:

1. Description of non-compliance:

NC against ETI NC against Local Law:

Local law and/or ETI requirement

Recommended corrective action:

2. Description of non-compliance:

NC against ETI NC against Local Law

Local law and/or ETI requirement:

Recommended corrective action:

Objective evidence observed:

(where relevant please add photo numbers)

Observation:	
Description of observation: Local law or ETI requirement: Comments:	Objective evidence observed:

Good Examples observed:	
Description of Good Example (GE):	Objective evidence observed:

2: Freedom of Association and Right to Collective Bargaining are Respected

[\(Click here to return to NC-table\)](#)
[\(Click here to return to Key Information\)](#)

ETI

- 2.1 Workers, without distinction, have the right to join or form trade unions of their own choosing and to bargain collectively.
- 2.2 The employer adopts an open attitude towards the activities of trade unions and their organisational activities.
- 2.3 Workers' representatives are not discriminated against and have access to carry out their representative functions in the workplace.
- 2.4 Where the right to freedom of association and collective bargaining is restricted under law, the employer facilitates, and does not hinder, the development of parallel means for independent and free association and bargaining.

Current Systems and Evidence Examined

To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is/are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.

Current systems:

Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):

Non-compliance:

1. Description of non-compliance:

NC against ETI NC against Local Law

Local law and/or ETI requirement:

Recommended corrective action:

2. Description of non-compliance:

NC against ETI NC against Local Law

Local law and/or ETI requirement:

Recommended corrective action:

Objective evidence observed:

(where relevant please add photo numbers)

Observation:	
Description of observation: Local law or ETI requirement: Comments:	Objective evidence observed:

A: Name of union and union representative, if applicable:		Is there evidence of free elections? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
B: If no union what is parallel means of consultation with workers e.g. worker committees?		Is there evidence of free elections? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
C: Were worker representatives/union representatives interviewed	<input type="checkbox"/> Yes <input type="checkbox"/> No If Yes , please state how many:	
D: State any evidence that union/workers committee is effective? Specify date of last meeting; topics covered; how minutes were communicated etc.		
E: Are any workers covered by Collective Bargaining Agreement (CBA)	<input type="checkbox"/> Yes <input type="checkbox"/> No	
F: If Yes what percentage by trade Union/worker representation	____% workers covered by Union CBA	____% workers covered by worker rep CBA
G: If Yes, does the Collective Bargaining Agreement (CBA) include rates of pay	<input type="checkbox"/> Yes <input type="checkbox"/> No	

Good Examples observed:	
Description of Good Example (GE):	Objective evidence observed:

3: Working Conditions are Safe and Hygienic

[\(Click here to return to NC-table\)](#)
[\(Click here to return to Key Information\)](#)

ETI

3.1 A safe and hygienic working environment shall be provided, bearing in mind the prevailing knowledge of the industry and of any specific hazards. Adequate steps shall be taken to prevent accidents and injury to health arising out of, associated with, or occurring in the course of work, by minimising, so far as is reasonably practicable, the causes of hazards inherent in the working environment.

3.2 Workers shall receive regular and recorded Health & Safety training, and such training shall be repeated for new or reassigned workers.

3.3 Access to clean toilet facilities and to potable water, and, if appropriate, sanitary facilities for food storage shall be provided.

3.4 Accommodation, where provided, shall be clean, safe, and meet the basic needs of the workers.

3.5 The company observing the code shall assign responsibility for Health & Safety to a senior management representative.

Current Systems and Evidence Examined

To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is/are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.

Current systems:

Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):

Non-compliance:

1. Description of non-compliance:

NC against ETI NC against Local Law

Local law and/or ETI requirement

Recommended corrective action:

2. Description of non-compliance:

NC against ETI NC against Local Law

Local law and/or ETI requirement:

Objective evidence observed:

(where relevant please add photo numbers)

Recommended corrective action:	
---------------------------------------	--

Observation:	
Description of observation: Local law or ETI requirement: Recommended corrective action:	Objective evidence observed:

Good Examples observed:	
Description of Good Example (GE):	Objective Evidence Observed:

4: Child Labour Shall Not Be Used

[\(Click here to return to NC-table\)](#)
[\(Click here to return to Key Information\)](#)

ETI

- 4.1 There shall be no new recruitment of child labour.
- 4.2 Companies shall develop or participate in and contribute to policies and programmes which provide for the transition of any child found to be performing child labour to enable her or him to attend and remain in quality education until no longer a child.
- 4.3 Children and young persons under 18 shall not be employed at night or in hazardous conditions.
- 4.4 These policies and procedures shall conform to the provisions of the relevant ILO Standards.

Current Systems and Evidence Examined

To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is/are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.

Current systems:

Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):

Non-compliance:

1. Description of non-compliance:

NC against ETI NC against Local Law

Local law and/or ETI requirement:

Recommended corrective action:

2. Description of non-compliance:

NC against ETI NC against Local Law

Local law and/or ETI requirement:

Recommended corrective action:

Objective evidence observed:

(where relevant please add photo numbers)

Observation:	
Description of observation: Local law or ETI requirement: Comments:	Objective evidence observed:

Good Examples observed:	
Description of Good Example (GE):	Objective Evidence Observed:

5: Living Wages are Paid

[\(Click here to return to NC-table\)](#)

[\(Click here to return to Key information\)](#)

ETI

5.1 Wages and benefits paid for a standard working week meet, at a minimum, national legal standards or industry benchmark standards, whichever is higher. In any event wages should always be enough to meet basic needs and to provide some discretionary income.

5.2 All workers shall be provided with written and understandable information about their employment conditions in respect to wages before they enter employment and about the particulars of their wages for the pay period concerned each time that they are paid.

5.3 Deductions from wages as a disciplinary measure shall not be permitted nor shall any deductions from wages not provided for by national law be permitted without the expressed permission of the worker concerned. All disciplinary measures should be recorded.

Current Systems and Evidence Examined

To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is/are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.

Current systems:

Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):

Non-compliance:

1. Description of non-compliance:

NC against ETI NC against Local Law

Local law and/or ETI requirement:

Recommended corrective action:

2. Description of non-compliance:

NC against ETI NC against Local Law

Local law and/or ETI requirement:

Objective evidence observed:

(where relevant please add photo numbers)

Recommended corrective action:	
---------------------------------------	--

Observation:	
Description of observation: Local law or ETI requirement: Comments:	Objective evidence observed:

Good Examples observed:	
Description of Good Example (GE):	Objective Evidence Observed:

Wages analysis: (Click here to return to Key Information)		
A: Sample Size Checked <i>(State number of worker records checked and from which weeks/months – should be current, peak and random/low. Please see SMETA Best Practice Guidance and Measurement Criteria)</i>		
B: Are there different legal minimum wage grades? If Yes, please specify all.	<input type="checkbox"/> Yes <input type="checkbox"/> No	If Yes , please give details:
C: If there are different legal minimum grades, are all workers graded correctly?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	If No , please give details:
D: What deductions are required by law e.g. social insurance? Please state all types:		
E: Have all of these deductions been made? Please list all deductions that have/have not been made.	<input type="checkbox"/> Yes <input type="checkbox"/> No	If Yes , Please list all deductions that have been made:
		If No , please give details on any deductions which have not been made:
F: Industry norm for this region: <i>(please include time period e.g. hour/week/month)</i>		

Wages table (Click here to return to Key information)			
Worker Type	Process Operator (Lowest paid)	Process Operator (Average paid)	Process Operator (Highest paid)
<i>Select from individual worker records one worker from, lowest, average and highest wages and populate the boxes. Ensure comparison is made for same pay period and only uses full-time workers. See SMETA Best Practice Guidance and Measurement Criteria for completing this:</i>			
A: Pay period: (State month selected)			
B: Anonymous Employee Reference/Dept.			
C: Employee Gender			
D: Contracted/Standard working hours: (excluding OT – please include time period e.g. hour/week/month)			
E: Contracted /Standard work pay rate: (excluding OT – please include time period e.g. hour/week/month)			
F: Standard day overtime – hours: (please include time period e.g. hour/week/month)			
G: Standard day overtime – wage: (please include time period e.g. hour/week/month)			
H: Rest day overtime – hours: (please include time period e.g. hour/week/month)			
I: Rest day overtime – wage: (please include time period e.g. hour/week/month)			
J: Statutory Holiday overtime – hours: (please include time period e.g. hour/week/month)			

K: Statutory holiday OT – wages: <i>(please include time period e.g. hour/week/month)</i>			
L: Total overtime hours: <i>(please include time period e.g. hour/week/month)</i>			
M: Incentives/Bonus/ Allowances etc.: <i>(please include time period e.g. hour/week/month)</i>			
N: Gross wages: <i>(please include time period e.g. hour/week/month)</i>			
O: Social insurance and other deductions; please list which and amount.			
P: Actual wage paid after deduction: <i>(please include time period e.g. hour/week/month)</i>			
Comments: <i>(Please state here any specific reasons/circumstances that explain the lowest and highest gross wages)</i>			
Q: Is there a defined living wage: <i>This is <u>not normally</u> minimum legal wage. If answered Yes please state amount and source of info: Please see SMETA Best Practice Guidance and Measurement Criteria.</i>	<input type="checkbox"/> Yes <input type="checkbox"/> No Please specify amount/time period:		
R: Are workers paid in a timely manner in line with local law?	<input type="checkbox"/> Yes <input type="checkbox"/> No		
S: Is there evidence that equal rates are being paid for equal work:	<input type="checkbox"/> Yes <input type="checkbox"/> No Details:		
T: How are workers paid:	<input type="checkbox"/> Cash <input type="checkbox"/> Cheque <input type="checkbox"/> Bank Transfer <input type="checkbox"/> Other If other explain:		

6: Working Hours are not Excessive

[\(Click here to return to NC-table\)](#)
[\(Click here to return to Key Information\)](#)

ETI

6.1 Working hours must comply with national laws, collective agreements, and the provisions of 6.2 to 6.6 below, whichever affords the greater protection for workers. Sub-clauses 6.2 to 6.6 are based on international labour standards.

6.2 Working hours, excluding overtime, shall be defined by contract, and shall not exceed 48 hours per week.

6.3 All overtime shall be voluntary. Overtime shall be used responsibly, taking into account all the following: the extent, frequency and hours worked by individual workers and the workforce as a whole. It shall not be used to replace regular employment. Overtime shall always be compensated at a premium rate, which is recommended to be not less than 125% of the regular rate of pay.

6.4 The total hours worked in any 7 day period shall not exceed 60 hours, except where covered by clause 6.5 below.

6.5 Working hours may exceed 60 hours in any 7 day period only in exceptional circumstances where **all** of the following are met:

- this is allowed by national law;
- this is allowed by a collective agreement freely negotiated with a workers’ organisation representing a significant portion of the workforce;
- appropriate safeguards are taken to protect the workers’ health and safety; and
- The employer can demonstrate that exceptional circumstances apply such as unexpected production peaks, accidents or emergencies.

6.6 Workers shall be provided with at least one day off in every 7 day period or, where allowed by national law, 2 days off in every 14 day period.

Current Systems and Evidence Examined

To complete ‘current systems’ Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is/are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.

Current systems:

Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):

Non-compliance:	
<p>1. Description of non-compliance: <input type="checkbox"/> NC against ETI <input type="checkbox"/> NC against Local Law</p> <p>Local law and/or ETI requirement:</p> <p>Recommended corrective action:</p> <p>2. Description of non-compliance: <input type="checkbox"/> NC against ETI <input type="checkbox"/> NC against Local Law</p> <p>Local law and/or ETI requirement:</p> <p>Recommended corrective action:</p>	<p>Objective evidence observed: <i>(where relevant please add photo numbers)</i></p>

Observation:	
<p>Description of observation:</p> <p>Local law or ETI requirement:</p> <p>Comments:</p>	<p>Objective evidence observed:</p>

Good Examples observed:	
<p>Description of Good Example (GE):</p>	<p>Objective Evidence Observed:</p>

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<p>Working hours analysis <i>Please include time period e.g. hour/week/month</i> (Go back to Key information)</p>
--

Systems & Processes

A. What timekeeping systems are used: time card etc.	<i>Describe:</i>		
B: Sample Size Checked <i>(State number of worker records checked and from which weeks/months and type – should be current, peak and random/low: See SMETA Best Practice Guidance and Measurement Criteria)</i>			
C: Do ALL workers have contracts/employment agreements?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<i>If NO, state which type of workers do NOT have contracts/employment agreements:</i>	
D: Are standard/contracted working hours defined in all contracts/employment agreements?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<i>If NO, please state which type of workers do NOT have standard hours defined in contracts/employment agreements.</i>	
E: Are there any other types of contracts/employment agreements used?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<i>If YES, Please complete as appropriate:</i>	
		<input type="checkbox"/> 0 hrs	<input type="checkbox"/> Part time
		<input type="checkbox"/> Variable hrs	<input type="checkbox"/> Other
		<i>If "Other", Please define:</i>	

Standard/Contracted Hours worked

F: Do standard/contracted standard hours ever exceed the law or 48 hours per week?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<i>If YES give details and comparison (local law/48 hrs week)</i>
G: What are the actual standard/contracted hours worked in sample (State per week/month)	Highest hours:	
	Lowest hours:	



H: Any local waivers/local law or permissions which allow averaging/annualised hours for this site?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<i>If YES, Please give details</i>												
Overtime Hours														
I: Actual overtime hours worked in sample (State per day/week/month)	Highest OT hours:													
	Lowest OT hours:													
J: Range of overtime hours over all workers/or as large a sample as possible. (State per week/month and details)	___ to ___ in _____(month) ___ to ___ in _____(month) ___ to ___ in _____(month)													
K: Approximate percentage of workers on highest overtime hours	_____ %													
L: Is overtime voluntary?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Conflicting Information	<i>Please detail evidence e.g. Wording of contract/employment agreement/handbook/worker interviews/refusal arrangements:</i>												
Overtime Premiums														
M: Is overtime paid at a premium?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<i>Please give details of normal day overtime premium as a % of standard wages:</i>												
		<table border="1"> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>0%</td> <td>1 – 115%</td> <td>116 – 124%</td> <td>125 – 149%</td> <td>150 – 199%</td> <td>200%+</td> </tr> </table>	<input type="checkbox"/>	0%	1 – 115%	116 – 124%	125 – 149%	150 – 199%	200%+					
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>								
0%	1 – 115%	116 – 124%	125 – 149%	150 – 199%	200%+									
	Any other comments:													
N: ETI Code requires a prevailing standard to give greatest worker protection. If a site pays less than 125% OT premium and this is allowed under local law, are there other considerations? Please complete the boxes where relevant. Multi select is possible.	<input type="checkbox"/> No <input type="checkbox"/> Consolidated pay (May be standard wages above minimum legal wage, with no/low overtime premium) <input type="checkbox"/> Collective Bargaining agreements <input type="checkbox"/> Other													
		Please explain any checked boxes in N above e.g. detail of consolidated pay CBA or Other.												
Rest Days														

<p>O: Are workers provided with 1 day off in every 7-day-period, or 2 in 14-day-period (where the law allows)?</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No	<p>Maximum number of days worked without a day off (in sample):</p>
<p>Total Hours</p>		
<p>P: Range of total hours: (Quote highest and lowest please include time period e.g. hour/week/month)</p>	<p>Highest total hours</p>	
	<p>Lowest total hours</p>	
<p>R: If more than 60 total hours per week and this is legally allowed, are there other considerations? Please complete the boxes where relevant. Multi select is possible.</p>	<input type="checkbox"/> Overtime is voluntary <input type="checkbox"/> Onsite Collective bargaining allows 60+ hours/week <input type="checkbox"/> Safeguards are in place to protect worker's health and safety <input type="checkbox"/> Site can demonstrate exceptional circumstances <input type="checkbox"/> Other reasons	
	<p>Please explain any checked boxes in R above</p>	
<p>Comments: (please state here any specific reasons/circumstances that explain the highest working hours)</p>		
<p>Please add details of examples where the site has demonstrated "exceptional circumstances".</p> <p>Please give details of any appropriate safeguards in place at the time of the 60+ hours working.</p> <p>Any other comments:</p>		

7: No Discrimination is Practiced

[\(Click here to return to NC-table\)](#)

ETI

7.1 There is no discrimination in hiring, compensation, access to training, promotion, termination or retirement based on race, caste, national origin, religion, age, disability, gender, marital status, sexual orientation, union membership or political affiliation.

Current Systems and Evidence Examined

To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is/are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.

Current systems:

Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):

Non-compliance:

1. Description of non-compliance:

NC against ETI NC against Local Law

Local law and/or ETI requirement:

Recommended corrective action:

2. Description of non-compliance:

NC against ETI NC against Local Law

Local law and/or ETI requirement:

Recommended corrective action:

Objective evidence observed:

(where relevant please add photo numbers)

Observation:	
Description of observation: Local law or ETI requirement: Comments:	Objective evidence observed:

Good Examples observed:	
Description of Good Example (GE):	Objective Evidence Observed:

8: Regular Employment Is Provided

[\(Click here to return to NC-table\)](#)
[\(Click here to return to Key Information\)](#)

ETI

8.1 To every extent possible work performed must be on the basis of recognised employment relationship established through national law and practice.

8.2 Obligations to employees under labour or social security laws and regulations arising from the regular employment relationship shall not be avoided through the use of labour-only contracting, sub-contracting, or home-working arrangements, or through apprenticeship schemes where there is no real intent to impart skills or provide regular employment, nor shall any such obligations be avoided through the excessive use of fixed-term contracts of employment.

Current Systems and Evidence Examined

To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is/are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.

Current systems:

Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):

Non-compliance:

1. Description of non-compliance:

NC against ETI NC against Local Law

Local law and/or ETI requirement:

Recommended corrective action:

2. Description of non-compliance:

NC against ETI NC against Local Law

Local law and/or ETI requirement:

Recommended corrective action:

Objective evidence observed:

(where relevant please add photo numbers)

Observation:	
Description of observation: Local law or ETI requirement: Comments:	Objective evidence observed:

Good Examples observed:	
Description of Good Example (GE):	Objective Evidence Observed:

8A: Sub-Contracting and Homeworking

[\(Click here to return to NC-table\)](#)
[\(Click here to return to Key Information\)](#)

8A.1. There should be no sub-contracting unless previously agreed with the main client.

8A.2. Systems and processes should be in place to manage sub-contracting, homeworking and external processing.

Note to auditor on homeworking:

Report on whether it is direct or via agents. How many workers, relationship with site and what control systems are in place.

Current Systems and Evidence Examined

To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is/are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.

Current systems:

Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):

If any processes are sub-contracted – please populate below boxes

<i>Process Subcontracted</i>	<i>Process 1</i>	<i>Process 2</i>
<i>Name of factory</i>		
<i>Address</i>		
<i>Process Subcontracted</i>	<i>Process 3</i>	<i>Process 4</i>
<i>Name of factory</i>		
<i>Address</i>		
<i>Process Subcontracted</i>	<i>Process 5</i>	<i>Process 6</i>
<i>Name of factory</i>		
<i>Address</i>		

Non-compliance:	
<p>1. Description of non-compliance: <input type="checkbox"/> NC against ETI/Additional Elements <input type="checkbox"/> NC against Local Law</p> <p>Local law and/or ETI /Additional Elements requirement:</p> <p>Recommended corrective action:</p> <p>2. Description of non-compliance: <input type="checkbox"/> NC against ETI/Additional Elements <input type="checkbox"/> NC against Local Law</p> <p>Local law and/or ETI requirement:</p> <p>Recommended corrective action:</p>	<p>Objective evidence observed: <i>(where relevant please add photo numbers)</i></p>

Observation:	
<p>Description of observation:</p> <p>Local law or ETI/Additional elements requirement:</p> <p>Comments:</p>	<p>Objective evidence observed:</p>

Good Examples observed:	
<p>Description of Good Example (GE):</p>	<p>Objective Evidence Observed:</p>

Summary of sub-contracting – if applicable	
A: If sub-contractors are used, is there evidence this has been agreed with the main client?	<input type="checkbox"/> Yes <input type="checkbox"/> No If Yes , summarise details:
B: Number of sub-contractors/agents used	
C: Is there a site policy on sub-contracting?	<input type="checkbox"/> Yes <input type="checkbox"/> No If Yes , summarise details:
D: What checks are in place to ensure no child labour is being used and work is safe?	
E: What processes are sub-contracted?	

Summary of homeworking – if applicable			
F: If homeworking is being used, is there evidence this has been agreed with the main client?	<input type="checkbox"/> Yes <input type="checkbox"/> No If Yes , summarise details:		
G: Number of homeworkers	Male:	Female:	Total:
H: Are homeworkers employed direct or through agents?	<input type="checkbox"/> Directly <input type="checkbox"/> Through Agents		
I: If through agents, number of agents			
J: Is there a site policy on homeworking?	<input type="checkbox"/> Yes <input type="checkbox"/> No		
K: How does site ensure worker hours and pay meet local laws for homeworkers?			
L: What processes are carried out by homeworkers?			
M: Are written agreements in place for homeworkers that include regular employment?	<input type="checkbox"/> Yes <input type="checkbox"/> No		
N: Are full records available at the site?	<input type="checkbox"/> Yes <input type="checkbox"/> No		

9: No Harsh or Inhumane Treatment is Allowed

[\(Click here to return to NC-table\)](#)

ETI

9.1 Physical abuse or discipline, the threat of physical abuse, sexual or other harassment and verbal abuse or other forms of intimidation shall be prohibited.

Current Systems and Evidence Examined

To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is /are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.

Current systems:

Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):

Non-compliance:

1. Description of non-compliance:

NC against ETI NC against Local Law

Local law and/or ETI requirement:

Recommended corrective action:

2. Description of non-compliance:

NC against ETI NC against Local Law

Local law and/or ETI requirement:

Recommended corrective action:

Objective evidence observed:

(where relevant please add photo numbers)

Observation:	
Description of observation: Local law or ETI requirement: Comments:	Objective evidence observed:

Good Examples observed:	
Description of Good Example (GE):	Objective Evidence Observed:

10. Other Issue areas: 10 A: Entitlement to Work and Immigration

[\(Click here to return to NC-table\)](#)

Additional Elements

- 10A1 Only workers with a legal right to work shall be employed or used by the supplier.
- 10A2 All workers, including employment agency staff, must be validated by the supplier for their legal right to work by reviewing original documentation.
- 10A3 Employment agencies must only supply workers registered with them.
- 10A4 The supplier shall implement processes to enable adequate control over agencies with regards the above points and related legislation.

Current Systems and Evidence Examined

To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is/are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.

Current systems:

Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):

Non-compliance:

1. Description of non-compliance:

- NC against ETI/Additional Elements NC against Local Law

Local law and/or ETI /Additional Elements requirement:

Recommended corrective action:

2. Description of non-compliance:

- NC against ETI/Additional Elements NC against Local

Local law and/or ETI/Additional Elements requirement:

Recommended corrective action:

Objective evidence observed:

(where relevant please add photo numbers)

Observation:	
Description of observation: Local law or ETI/Additional Elements requirement: Comments:	Objective evidence observed:

Good examples observed:	
Description of Good Example (GE):	Objective Evidence Observed:

10. Other issue areas 10 B 2: Environment 2-pillar

[\(Click here to return to NC-table\)](#)

To be completed for a 2-Pillar SMETA Audit, and remove the following page which is 10B4 environment 4 pillar

10B2. 1 Suppliers must comply with the requirements of local and international laws and regulations including having necessary permits.

10B2. 2 The supplier should be aware of and comply with their end clients' environmental requirements.

Note for auditors and readers, This is not a full environmental assessment but a check on basic systems and management approach.

Current Systems and Evidence Examined

To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is /are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.

Current systems:

Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):

Non-compliance:

1. Description of non-compliance:

NC against ETI/Additional Elements

NC against Local Law

Local law and/or ETI/Additional Elements requirement:

Recommended corrective action:

2. Description of non-compliance:

NC against ETI/Additional Elements

NC against Local Law

Local law and/or ETI/Additional Elements requirement:

Recommended corrective action:

Objective evidence observed:

(where relevant please add photo numbers)

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Observation:	
Description of observation: Local law or ETI/additional elements requirement: Comments:	Objective evidence observed:

Good examples observed:	
Description of Good Example (GE):	Objective Evidence Observed:

10. Other issue areas 10B4: Environment 4–Pillar

[\(Click here to return to NC–table\)](#)

To be completed for a 4–Pillar SMETA Audit and remove the previous page which is 10B2 environment 2 pillar

B.4. Compliance Requirements

10B4.1 Suppliers as a minimum must meet the requirements of local and national laws related to environmental standards.

10B4.2. Where it is a legal requirement, suppliers must be able to demonstrate that they have the relevant valid permits including for use and disposal of resources e.g. water, waste etc.

10B4.3. The supplier shall be aware of their end client’s environmental standards/code requirements and have a system in place to monitor their performance against these.

B4. Guidance for Observations

10B4.4. Suppliers should have completed the appropriate section of the SAQ and made it available to the auditor.

10B4.5. Suppliers should have an environmental policy, covering their environmental impact, which is communicated to all appropriate parties, including its own suppliers.

10B4.6. Suppliers shall be aware of the significant environmental impact of their site and its processes.

10B4.7. The site should measure its impacts, including continuous recording and regular reviews of use and discharge of natural resources e.g. energy use, water use (see 4–pillar audit report and audit checks for details).

10B4.8. Suppliers shall seek to make continuous improvements in their environmental performance.

10B4.9. Suppliers shall have available for review any environmental certifications or any environmental management systems documentation

10B4.10. Suppliers should have a nominated individual responsible for co–ordinating the site’s efforts to improve environmental performance.

10B.4.11. Has the site recently been subject to (or pending) any fines/prosecutions for noncompliance to environmental regulations.

Note for auditors and readers. This environment section is intended to take not more than 0.25 auditor days. It is an assessment only and the main requirement is to establish whether a site is meeting applicable environmental laws and/or has any certifications or environmental management systems in place. Following this assessment the client/supplier may decide a full environmental audit is required (see also best practice guidance/environment and guidance for auditor)

Current Systems and Evidence Examined

To complete ‘current systems’ Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is/are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.

Current systems:

Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):

Non-compliance:	
<p>1. Description of non-compliance: <input type="checkbox"/> NC against ETI/Additional Elements <input type="checkbox"/> NC against Local</p> <p>Local law and/or ETI/Additional Elements requirement:</p> <p>Recommended corrective action:</p> <p>2. Description of non-compliance: <input type="checkbox"/> NC against ETI/Additional Elements <input type="checkbox"/> NC against Local</p> <p>Local law and/or ETI/Additional elements requirement:</p> <p>Recommended corrective action:</p>	<p>Objective evidence observed: <i>(where relevant please add photo numbers)</i></p>

Observation:	
<p>Description of observation:</p> <p>Local law or ETI/Additional elements requirements:</p> <p>Comments:</p>	<p>Objective evidence observed:</p>

Good examples observed:	
<p>Description of Good Example (GE):</p>	<p>Objective Evidence Observed:</p>

Environmental Analysis		
<i>(Site declaration only – this has not been verified by auditor. Please state units in all cases below.)</i>		
A; Responsible for Environmental issues (Name and Position):		
B: Does the site have a recognised environmental system certification such as ISO 14000 or equivalent? Please detail.	<input type="checkbox"/> Yes <input type="checkbox"/> No Details:	
C: Does the site have an Environmental policy? <i>(For guidance, please see Measurement criteria)</i>	<input type="checkbox"/> Yes <input type="checkbox"/> No	
Does the site have a Biodiversity policy? <i>(For guidance, please see Measurement criteria)</i>	<input type="checkbox"/> Yes <input type="checkbox"/> No	
E: Is there any other sustainability systems present such as Chain of Custody, Forest Stewardship Council (FSC), Marine Stewardship Council (MSC) etc.? Please detail. <i>(For guidance, please see Measurement criteria)</i>	<input type="checkbox"/> Yes <input type="checkbox"/> No Details:	
F: Have all legally required permits been shown? Please detail.	<input type="checkbox"/> Yes <input type="checkbox"/> No Details:	
G: Is there a documentation process to record hazardous chemicals used in the manufacturing process?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A Details:	
H: Is there a system for managing client’s requirements and legislation in the destination countries regarding environmental and chemical issues?	<input type="checkbox"/> Yes <input type="checkbox"/> No Details:	
Usage/Discharge analysis		
Criteria	Current year: Please state period: _____	Previous Year: Please state period: _____
Electricity Usage: <i>Kw/hrs</i>		
Renewable Energy Usage: <i>Kw/hrs</i>		
Gas Usage: <i>Kw/hrs</i>		
Has site completed any carbon Footprint Analysis?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
If Yes , please state result		

Water Sources: <i>Please list all sources e.g. lake, river, and local water authority.</i>	• • •	• • •
Water Volume Used: <i>(m³)</i>		
Water Discharged: <i>Please list all receiving waters/recipients.</i>	• • •	• • •
Water Volume Discharged: <i>(m³)</i>		
Water Volume Recycled: <i>(m³)</i>		
Total waste Produced <i>(please state units)</i>		
Total hazardous waste Produced: <i>(please state units)</i>		
Waste to Recycling: <i>(please state units)</i>		
Waste to Landfill: <i>(please state units)</i>		
Total Product Produced <i>(please state units)</i>		

10C: Business Ethics – 4-Pillar Audit

[\(Click here to return to NC-table\)](#)

To be completed for a 4-Pillar SMETA Audit

10C. Guidance for “Observations”

- 10C.1. Suppliers should have completed the appropriate section of the SAQ and have made it available to the auditor.
- 10C.2. The supplier should have received and acknowledged– preferably in writing – the Business Ethics policy of the auditor/audit company.
- 10C.3. Suppliers shall seek to conduct their business ethically without bribery, corruption, or any type of fraudulent Business Practice.
- 10C.4. Suppliers shall be aware of any applicable laws, their end client’s Business Ethics standards/code requirements and have a system in place to monitor their performance against these.
- 10C.5. Supplier should have a Business Ethics policy concerning bribery, corruption, or unethical Business Practice. This should be clearly communicated to all relevant parties.
- 10C.6. Suppliers should have a designated person responsible for implementing standards concerning Business Ethics
- 10C.7. Suppliers should have a transparent system in place for confidentially reporting, and dealing with unethical Business Ethics without fear of reprisals towards the reporter
- 10C.8. Suppliers should ensure that the staff whose job roles carry a higher level of risk in the area of ethical Business Practice e.g. sales, purchasing, logistics are trained on what action to take in the event of an issue arising in their area.

Note for auditors and readers. This Business Ethics section is intended to take not more than 0.25 auditor days. It is an assessment not an audit and the main requirement is to gather information on the relevant Business Ethics issues in a supply chain. All findings will be recorded as observations not Non- Compliances and the data collected will allow the membership to define appropriate standards over time as part of a continuous review process.

Current Systems and Evidence Examined

To complete ‘current systems’ Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is /are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.

Current systems:

Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):

Observation	
Description of observation:	Objective evidence observed:

<p>Local law or ETI/Additional elements requirement:</p> <p>Comments:</p>	
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Good examples observed:	
<p>Description of Good Example (GE):</p>	<p>Objective Evidence Observed:</p>

Worker Interview Summary

Worker Interview Summary	
A: Were workers aware of the audit?	<input type="checkbox"/> Yes <input type="checkbox"/> No
B: Were workers aware of the code?	<input type="checkbox"/> Yes <input type="checkbox"/> No
C: Number of group interviews: <i>(Please specify number and size of groups. Please see SMETA Best Practice Guidance and Measurement Criteria)</i>	
D: Number of individual interviews <i>(Please see SMETA Best Practice Guidance and Measurement Criteria)</i>	Male: <input type="text"/> Female: <input type="text"/>
E: Total number of interviewed workers <i>(Please see SMETA Best Practice Guidance and Measurement Criteria)</i>	Male: <input type="text"/> Female: <input type="text"/>
F: Interviews were done in private and the confidentiality of the interview process was communicated to the workers?	<input type="checkbox"/> Yes <input type="checkbox"/> No
G: In general, what was the attitude of the workers towards their workplace?	<input type="checkbox"/> Favourable <input type="checkbox"/> Non-favourable <input type="checkbox"/> Indifferent
H: What was the most common worker complaint?	
I: What did the workers like the most about working at this site?	
J: Any additional comment(s) regarding interviews:	
K: Attitude of workers to hours worked:	

Agency Workers (if applicable) <i>(workers sourced from a local agent who are not directly paid by the site)</i>	
A: Number of agencies used (average):	And names if available:

<p>B: Were agency workers' age/pay/hours included within scope of this audit</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>C: Were sufficient documents for agency workers available for review?</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>

Other findings

Other Findings Outside the Scope of the Code

Community Benefits <i>(Please list below any specific community benefits that the site management stated that they were involved in, for example, HIV programme, education, sports facilities)</i>

Photo Form

Adding Images To help keep the size of the Report as small as possible for ease of sending and saving the document we recommend that you use Microsoft Paint to resize your photos. To do so please follow these instructions:

- 1) To start Microsoft Paint, click 'Start', 'Programs', 'Accessories', then 'Paint'.
- 2) Open the image file you wish to edit.
- 3) Click the 'Image' Menu at the top and select "Stretch/Skew Image".
- 4) Choose a percentage figure to resize the image: to avoid distortion, choose the same percentage for horizontal and vertical stretch. Click OK.
- 5) Once you have the desired size, click File > Save As... (To prevent overwriting the original image). Save As jpeg (this provides compression to make the file smaller).
- 6) Please delete this text once complete.

<i>Insert photo</i>	<i>Insert photo</i>	<i>Insert photo</i>

<i>Insert photo</i>	<i>Insert photo</i>	<i>Insert photo</i>

<i>Insert photo</i>	<i>Insert photo</i>	<i>Insert photo</i>

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<i>Insert photo</i>	<i>Insert photo</i>	<i>Insert photo</i>

Your feedback on your experience of the SMETA audit you have observed is extremely valuable. It will help to make improvements to future versions.

You can leave feedback by following the appropriate link to our questionnaire:

[Click here for A & AB members:](#)

http://www.surveymonkey.com/s.aspx?sm=riPsbE0PQ52ehCo3lnq5lw_3d_3d

[Click here for B members:](#)

http://www.surveymonkey.com/s.aspx?sm=d3vYsCe48fre69DRgIY_2brq_3d_3d

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