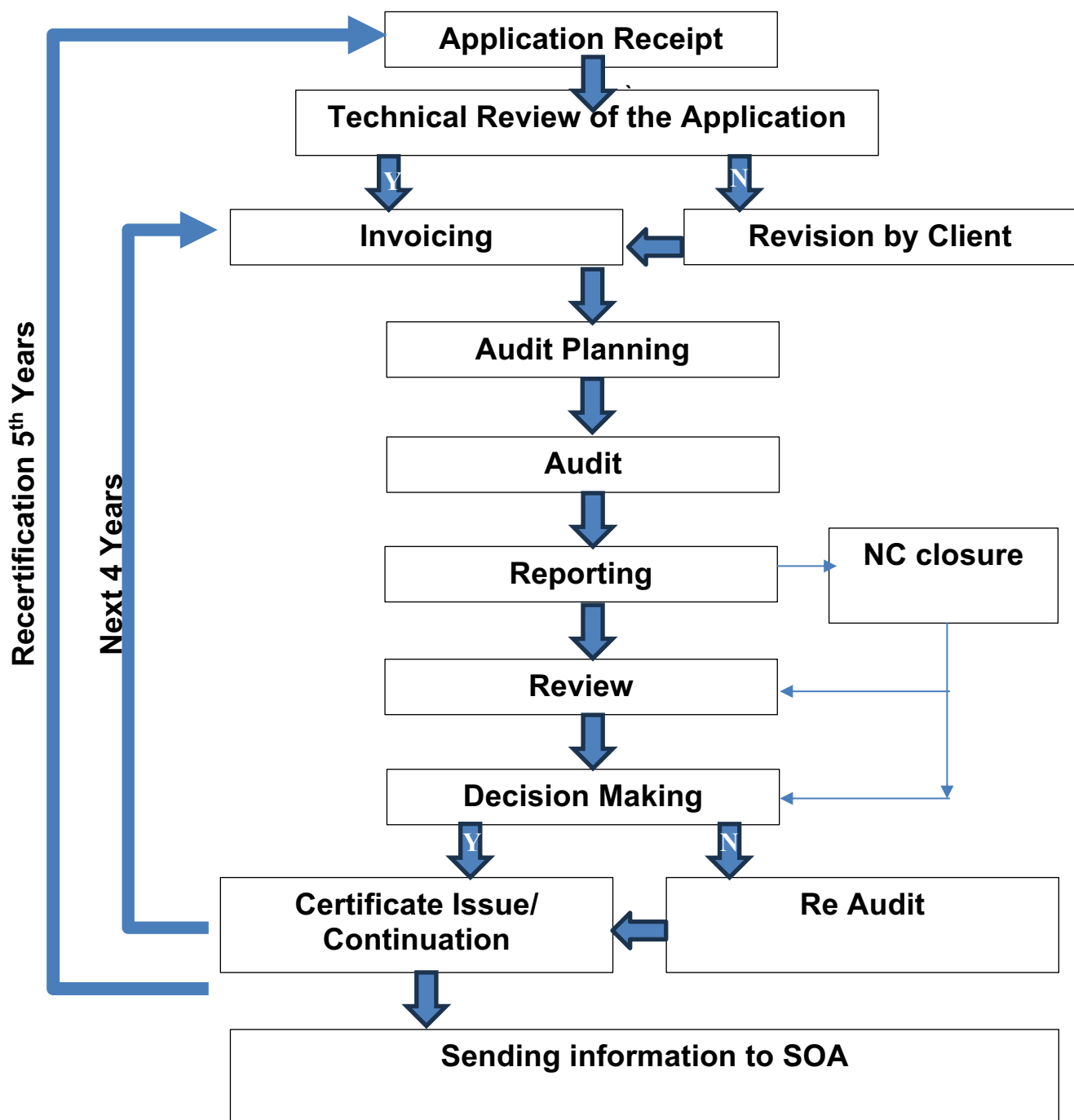
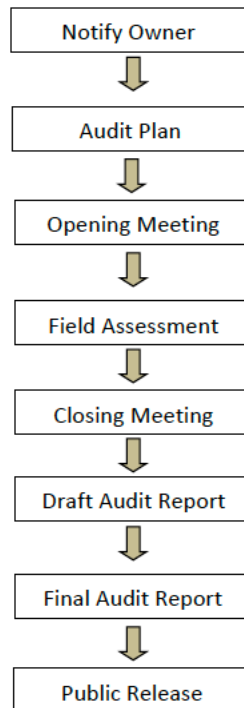
	PROCEDURE MANUAL	Procedure	P 14A
		Issue	01
	Willenskraft Business Services Private Limited	Issue Date	8/11/2022
		Revision	02
	PROCESS & EVALUATION - FOREST MANAGEMENT / TREES OUTSIDE FOREST/ CHAIN OF CUSTODY SCHEME	Revision date	01/6/2025

#### CERTIFICATION BODY AUDIT PROCESS FLOW CHART



The audit process consists of three phases. These are illustrated in the audit process diagram below:



### Main Audit

1. The council shall notify the targeted FMUs for the purpose of Pilot audit testing. The notice shall include the name of the audit team, scope of the audit, the audit period, the auditors right to enter the property and the right of the owner to comment on the audit report. After this notice, the Lead auditor shall contact the owner to establish communication and to begin planning and scheduling of audit. The lead auditor shall provide information on the audit, explain requirements for preparation of an audit plan and obtain contact names. The auditee (FMUs) shall be requested to provide some basic information of the FMUs, this will be followed by the Lead auditor during audit process.
2. During audit period sample of activities shall be selected. The lead auditor shall complete the audit forms entering activities listed from the completed owner information request form and or the annual declaration for the property. Audit samples shall be then selected.
3. The Lead auditor shall prepare an audit plan including objectives of the audit, scope, name of auditors and responsibilities of the members, audit activities schedule and criteria, time and date of opening and closing meeting, logistics and scheduling arrangements, prepared in discussion with auditee
4. Prior to the audit the Lead auditor shall distribute the copies of the audit plan to audit team and auditee and shall confirm auditor assignments and responsibilities. If required, the Lead auditor shall prepare any additional questions to add in the checklist and obtain adequate supply of checklist, forms and field activities related cards. The auditee shall make accommodation reservation and arrange transportation and bookings. Lead auditor shall prepare the opening meeting agenda. Prior to audit the auditor shall familiarise themselves with the audit objective and audit plan, review document safeguarding, retention and confidentiality requirements etc.

### Performance of the Audit

1. An audit shall commence with an opening meeting. The opening meeting shall be attended by the Audit team, Owner representatives, and observers. Scope and objectives of the audit, timeline and logistics, audit procedure, facilities and resources available to the audit team, relevant safety, communication and emergency procedures shall be mutually discussed in the opening meeting.
2. Prior to auditing a sample, the audit team shall collect and review all relevant information and predetermine features to assess in the field. An auditor shall assess all activities within the audit scope prioritizing on a risk basis.
3. During the field assessment auditors shall collect the evidence through interviews, observations and measurements. The audit team shall collect sufficient evidence to fulfill the audit criteria. Interviews and observations shall be noted in an audit sample record. The auditor shall take sufficient measures to provide objective evidence in support of any finding of non –compliance or to verify conformance. In audit areas like soil erosion or sedimentation, successfully regenerated areas observations shall be supported with photographs and documented evidence to reduce the potential need to revisit the site in the event of any unresolved questions from the auditee.
4. During the field assessment phase situations may arise when additional technical input may be required to provide specific knowledge or expertise before a conclusion on compliance can be formed. In such circumstances the lead auditor shall assess the need for a technical specialist and obtain approval from the person responsible.
5. The auditor shall review all evidence to ensure that there is sufficient evidence to support all findings and that there has been adequate sampling of the auditee's activities to support the findings. In some cases, additional sampling may be needed before an auditor can conclude on a question of non- compliance.
6. After reviewing the evidence collected, potential non-compliance identified during the audit shall be documented in the checklist and report. This will be discussed with the auditee.
7. The lead auditor shall review the evidence package for each sample, particularly evidence relating to a finding, to ensure that evidence is accurate, clearly presented and complete.
8. Upon completion of the field audit and before the audit team leaves the site a closing meeting between the auditee and auditor shall be held.
9. The audit report shall be finalized after considering any comments on the draft audit report before it is finalized.
10. After the audit summaries are compiled, the findings shall be evaluated and conclusions made, the audit report is drafted. The Lead auditor shall prepare the audit report within the timeframes specified in the audit plan.