



Audit Appeals Process

Audit Process and Methodology:

Annexure H

(2017)

Audit Appeal Process

Introduction

This procedure is designed to process complaints pertaining to the quality of the audit and the conduct of the auditor.

It is recognised that such complaints could come from employees, their representatives, managers and owners of production sites, second tier agencies, (exporters), importers, retailers, or any member of WIETA, and any other source.

Complaints include (but may not be limited to) the integrity and professionalism of the WIETA audit program, auditors and the validity of the accreditation process.

WIETA will only consider complaints about grower and production sites which are either paid up WIETA registered companies, or sites which have been audited by WIETA. Complaints about other sites will be referred to other WIETA stakeholder organisations, or outside agencies that have competence and focus to deal with them.

Complaints must be submitted to WIETA in writing and signed by the complainant.

If requested or indicated by the circumstances, confidentiality regarding the source of complaints will be respected by all stakeholders and employees of WIETA, in line with all WIETA policies and procedures.

In the case of complaints which do not appear to fall within the scope above, the CEO of WIETA will ascertain the opinions of Board members about the eligibility of the complaint, and then either initiate the complaints procedure, or refer the complainant to other agencies as recommended by Board members. All eligible complaints will fall initially under the scope of the work of the accreditation committee of WIETA.

Complaints relating to WIETA Code violations are regulated by the ***WIETA Incidents Report and Violations Guidelines***.

Request for Appeal of Audit Findings and Auditor Misconduct

Upon receipt of the WIETA report, employment sites have twenty (20) **business days** after receipt of audit report to review and dispute these findings before the audit report becomes final.

In order to appeal the findings, the employment site must submit a written request for a reconsideration of audit findings to the WIETA Accreditation Committee. The written request must be received by the WIETA office via email or hand delivery and must include, at a minimum, the following:

- » A detailed statement of the issue(s) in dispute / complaint
- » Documentation or relevant evidence which the employment site contends supports his/her position.

The appeal will be reviewed by the WIETA office and then referred to the relevant WIETA Governance Committee. This Committee will however, not consider documentation which was not made available to auditors at the time of the audit. Due consideration will be given as to an explanation as to why the documentation was not present at the time of the audit. Should the request be accepted, the audit report will be revised and the employment site will be notified.

In cases where complaints against auditor are being made, the auditor will be requested to appear before the Committee and presents his/her case. Necessary disciplinary action will be taken against auditors found guilty of professional misconduct and transgressions against the WIETA Code of Conduct and Auditor Policy.

Notification of the decision will be made in writing within **twenty (20) business days** of receipt of appeal.

In cases of audit finding disputes, where the request is not be approved, the site will be informed that further corrective actions will need to be included as part of the corrective action plan.