



Auditor and Reviewer Competency Requirements

Audit Process and Methodology: Annexure I

(September 2019, Version 1)

WIETA Auditor and Reviewer Competency Requirements

1. INTRODUCTION

WIETA is established as a multi-stakeholder structure and is administered for the sole purpose of promoting ethical trade through the wine and agricultural value chain towards a transformed sector. As a Scheme Owner the association seeks to promote the adoption of and adherence to the WIETA Ethical Code of Good Conduct amongst employers in the wine and agricultural value chain. Relevant independent monitoring mechanisms such as third party auditing is used to ensure that audit participants observe and implement the WIETA Standard as set by WIETA as the Scheme Owner.

Whilst social auditing is not the only mechanism being used to measure adherence to the Standard, it plays an important role in assessing the extent to which businesses are socially responsible and ethically sustainable and thereby, impacting positive improvements in the working and living conditions of agricultural workers within the sector.

The professional competence, delivery, quality, efficiency and effectivity of the audits and everyone involved in being responsible for executing the audit process is a crucial component of maintaining the WIETA Standard. WIETA recognises the competency framework set by the Association for Professional Social Compliance Auditors (APSCA).

This Auditor and Reviewer Competency document is applicable from 1 September 2019 to all WIETA audits. However, where reference is made to APSCA requirements, all associate and lead auditors are required as a minimum to meet the Associate Social Compliance Auditor (ASCA) membership registration. Lead auditors to meet the APSCA Certified Social Compliance Auditor (APSCA CSCA) by 1 September 2020.

2. AUDITOR REQUIREMENTS:



2.1. LEVEL 1 – ASSOCIATE SOCIAL AUDITOR

2.1.1. Qualification

The individual will have successfully completed a tertiary level qualification with preference for a specialisation in either law, social sciences or human resource management or any other relevant qualification as per APSCA level competencies.

To operate at this level, the incumbent should have excellent reading, writing and verbal proficiency in English and Afrikaans.

Should the candidate not meet the required qualifications as stated above, but demonstrate recognition of prior learning, submissions along with the individual's CV will need to be made to WIETA for approval by the scheme.

2.1.2. Work experience

The individual will have industry and sector exposure. A minimum of 5 years post qualification operational/ work experience.

Should the candidate demonstrate equivalent experience other than stated above, submissions along with the individual's CV will need to be made to WIETA for approval by the scheme.

2.1.3. APSCA Auditor Membership

The associate auditor must hold APSCA Auditor Membership as an Associate Social Compliance Auditor (ASCA) with required APSCA membership registration number.

2.1.4. Audit Experience

The individual will have shadowed a minimum of 3 auditor days of social audits against the WIETA Standard. The individual will have completed a further minimum of 7 auditor days of social audits against the WIETA Standard as an associate auditor under supervision of and with in-field training by a Lead Auditor.

Following the above minimum requirement of 10 auditor days, the Lead Auditor must provide a competency report based on both foundational skills as set out in the APSCA competency overview, including and not limited to relevant South African laws and regulations and functional knowledge areas contained in the WIETA Standard.

The competency report will be made available to the Scheme Owner along with an audit log, training plans of the auditor, curriculum vitae of the auditor and APSCA Registration number for approval by the Scheme Owner as Associate Auditor.

2.1.5. Training Requirements

2.1.5.1. Basic Social Auditor Training Course

Associate Auditors will be required to complete a 3 day Basic Social Auditor Training Course approved by WIETA.

This course should cover the following aspects:

- Introduction to Social Responsibility & Accountability
- Audit principles, procedures & techniques
- Management Systems & Reference Documents
- Organisational Situations

- Situational Awareness
- Introduction to applicable Labour Laws and Occupational Health & Safety Regulations
- Audit planning; approach & methodology
- Sampling
- Basic Interviewing skills
- Detection; evidence gathering & triangulation
- Capturing findings

A training assessment must be conducted.

2.1.5.2. Introduction to Auditing against the WIETA Standard

Associate Auditors will be required to complete a 3 day Training Course presented by WIETA including but not limiting:

- The WIETA Standard and interpretation;
- The WIETA online system;
- The WIETA Audit Process and Methodology.

A training assessment must be conducted.

2.2. LEVEL 3 – LEAD SOCIAL AUDITOR

2.2.1. Qualification

The individual will have successfully completed a tertiary level qualification with preference for a specialisation in either law, social sciences or human resource management or any other relevant qualification as per APSCA level competencies.

To operate at this level, the incumbent should have excellent reading, writing and verbal proficiency in English and Afrikaans.

Should the candidate not meet the required qualifications as stated above, but demonstrate recognition of prior learning, submissions along with the individual's CV will need to be made to WIETA for approval by the scheme.

2.2.2. Work experience

The individual will have industry and sector exposure. A minimum of 5 years post qualification operational/ work experience.

Should the candidate demonstrate equivalent experience other than stated above, submissions along with the individual's CV will need to be made to WIETA for approval by the scheme.

2.2.3. APSCA Auditor Membership

The Lead auditor must hold APSCA Auditor Membership as a Certified Social Compliance Auditor (CSCA) with required APSCA membership registration number. This includes sign off by the audit body of required competencies at the CSCA level; passing all elements and level of the CSCA examination process and meeting the audit experience requirements as per 2.2.4.

2.2.4. Audit Experience

The Lead auditor must have:

- Minimum 1 years' experience in social compliance auditing, and
- Minimum 100 social compliance audit days, provided via audit log signed off by audit firm(s), of which,
- a minimum of 25 audit days are audits conducted against the WIETA Standard.

OR

- Minimum 2 years' experience in any other type of auditing, and
- 150 audit days, of which a minimum of 50 are social compliance audit days, provided via audit log signed off by audit firm(s), of which,
- a minimum of the social compliance audit days are 25 audit days conducted against the WIETA Standard,
- Other audit days may include management system, health and safety, labour inspections, investigations, audit components.

The audit body is required to provide competency reports for Lead Auditor recognition by the Scheme Owner based on an assessment of auditor's understanding and proficiency in both foundational and functional skills as set out in the APSCA competency overview, including and not limited to relevant South African laws and regulations and functional knowledge areas contained in the WIETA Standard.

The competency report will be made available to the Scheme Owner along with an audit log; professional development plans for the auditor, curriculum vitae of the auditor and APSCA registration number for approval by the Scheme Owner as Lead Auditor.

Upon approval, the Scheme Owner will register the Lead Auditor on the WIETA online platform.

2.2.5. Training requirements

2.2.5.1. Advanced Auditor Training Course in foundational competencies

The Lead Auditor is required to complete a recognised Advanced Auditor Training Course in foundational competencies, approved by WIETA, that could include but is not limiting to:

- Strategic and Systems Thinking
- Professional and Ethical Behaviour
- Observation and Investigation
- Data Collection and Analysis

- Problem Solving and Analytical Decision Making
- Management Systems
- Documentation Review
- Interview Skills
- Communication, Relationship Management and Conflict Resolution
- Self-Management
- Standards, Laws and Regulations

A training assessment must be conducted.

2.2.5.2. Advanced Auditor Training Course in functional competencies

The Lead Auditor is required to complete a recognised Advanced Auditor Training Course in functional competencies, approved by WIETA, that could include but is not limiting to:

- Business Legitimacy and Integrity of Records
- Underage Labour
- Discrimination and Disciplinary Practices
- Forced Labour
- Working Hours and Overtime
- Freedom of Association and Effective Recognition of the Right to Collective Bargaining
- Harassment and Abuse Practices
- Wages, Benefits and Terms of Employment
- Subcontracting
- Occupational Health and Safety

A training assessment must be conducted.

2.5.2.3. Advanced Calibration against the WIETA Standard

Lead Auditors will be required to attend at least one Training Course per year, presented by WIETA on Audit Calibration against the WIETA Standard applicable respectively to farms, cellars and temporary employment services.

A training assessment must be conducted.

3. REQUIREMENTS FOR AUDIT REPORT AND CORRECTIVE ACTION PLAN REVIEWERS

3.1. Role of the Reviewer

The role of the reviewer is to make an objective evaluation of the audit reports, corrective action plans and verification details, identified risks and non-compliance judgements made against the prescribed standard.

The reviewer should consider Code compliance matter, legal and regulatory frameworks and appropriateness of the report.

The reviewer should also consider quality against the professional standards.

To maintain the objectivity of the reviewer, the reviewer must also remain impartial to the site whose report is being moderated.

An auditor is not allowed to act as a reviewer on the same audit they conducted as an auditor. Audit reports are also not to be compiled by the Reviewer, but by an auditor in their capacity as Lead auditor. Where concerns around the audit credibility or integrity of data come to the attention of the Reviewer, the reviewer will engage with the auditor to have the auditor rectify the report.

Once the corrective action plan has been signed off by the Lead auditor, the Reviewer is required to review the corrective actions approved and evidence submitted, before final approval in the Certification Evaluation module on the WIETA online platform of the Corrective Action Plan

3.1.1. Requirements

The Reviewer must meet all the requirements of Lead Auditor as set out in 2.2 and be approved as a Lead Auditor.

3.1.2. Training Requirements

Reviewers will be required to attend at least one Training Course per year, presented by WIETA on Reviewing against the WIETA Standard, including but not limiting:

- Report Calibration and Quality; and
- Corrective Action Plans.

3.1.3. Approval

Audit Bodies to submit Reviewers to the Scheme Owner for approval. Upon approval the Scheme Owner will register the Reviewer on the WIETA online platform.

4. APPROVAL, ONGOING RECOGNITION AND EVALUATION OF AUDITORS BY WIETA

All auditors meeting the competency requirements and approved by WIETA will be registered on the WIETA platform. Their online profile will be reviewed on an annual basis.

4.1. Maintaining Auditor Recognition

It is the responsibility of the audit bodies auditing against the WIETA Code to maintain the profiles of their auditors and to ensure that auditors undergo ongoing training and development.

Where auditors do not fulfil the requirements as a result of extended periods away from auditing i.e. maternity leave, study leave or alternative work obligations, or resignation or transfer to other audit bodies, registration could be removed or suspended.

4.2. Auditor Calibration

Auditors will be required to participate in an annual programme of calibration as presented by WIETA.

4.3. Minimum number of audits conducted within a year

Each auditor shall undertake a minimum of 8 audits per year against the WIETA standard or 3 audit reviews in the capacity as reviewer within a twelve (12) month period.

Auditors who return to audit under the WIETA standard after a one (1) year or more gap will be required to undertake two (2) shadow audits as well as participate in a refresher course in the WIETA standard.

4.4. Methodology for oversight

4.4.1. Performance review by the Audit Body

The Audit Body needs to implement a performance review system and these reports must be made available to the Scheme Owner on an annual basis.

Any competency concerns should be addressed by the audit body and remediated.

4.4.2. Performance review by the Scheme Owner

The Scheme Owner will execute performance reviews in respect of the execution, quality and integrity of the audit and certification process.

Performance reviews for auditors will take place a continuous basis and will include the following performance areas, but is not limiting to:

- Auditor communication;
- Auditor conduct;
- Execution of the audit;
- Audit Quality, including the Audit Report;
- Compliance with the Audit Process and Methodology;
- Appropriate interpretation of the Standard;
- Quality of the Audit Report.

The performance review by the Scheme Owner can include, but is not limiting to:

- Documentary review, including the Audit Report;
- Post-audit questionnaire;
- Onsite visit to auditees to verify the audit report without the auditor being present;
- Review of the efforts spent on audits against the cost and time;
- Onsite witness of auditor performance.

5. CONFLICT OF INTEREST, IMPARTIALITY AND BRIBERY

5.1. Conflict of Interest and Impartiality

Audit bodies are required to put in place the necessary due diligence to ensure that risks related to impartiality and conflict of interest are managed and remediated.

To maintain independence by the auditor –

- No personal connection with the site is permitted.
- No professional connection with the site is permitted;
 - no services may be provided directly at a site by the auditor which he/she has been contracted to and/or
 - no services may be provided by an organisation/company at a site that the auditor has been contracted to and he/she has a connection to the organisation/company through employment and/or ownership.

5.2. Bribery and corruption

Audit bodies need to put the necessary due diligence in place to ensure that risks related to anti-bribery and corruption are managed and remediated.

No auditor may be seen to be guilty of any acts of bribery or corruption that could include, but is not limiting to:

- Accepting gifts from an auditee;
- Accepting or discussing any monetary payments from an auditee; and/or
- Engage the auditing client in any additional consultative work or otherwise related.