



ANNEXURE H:

| WIETA AUDIT APPEALS PROCESS

Introduction

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

It is recognised that such disputes 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.

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

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

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

In the case of disputes or 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 dispute, and then either initiate the disputes procedure, or refer the complainant to other agencies as recommended by Board members. All eligible disputes will fall initially under the scope of the work of the Independent Assurance Dispute Panel of WIETA.

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

Request for Dispute of Audit Findings and Auditor Misconduct

Upon receipt of the WIETA report on the WIETA online platform, businesses 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 their third party Audit Body, who undertook the audit. WIETA can be copied in on the dispute submission. The written request must be received by the Audit Firm and WIETA office via email. and must include, at a minimum, the following:

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

The dispute will initially be reviewed by the Audit Firm. The Audit Firm Audit Manager will then liaise with the WIETA office on the outcome of the dispute. This will be communicated to the auditee.

Should the auditee still not be satisfied with the outcome of the results of the dispute, the auditee can then escalate the appeal to WIETA for review by the Dispute Panel. This Panel 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, WIETA will request that the Audit Firm undertake an conduct review of the auditor. The outcome of this review will then be communicated to WIETA and to the auditee concerned. The audit firm will be required to take the necessary performance management action will be taken against auditors found guilty of professional misconduct and transgressions against the WIETA Standard, Audit Competency Requirements as well as APSCA professional rules of engagement.

Notification of the decision will be made in writing within **twenty one (21) 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.