

Date

1 October 2018

Reference

18-032 v2

SCC 2017/6.0

Subject

SCC audit report requirements

Accompanies

Procedure 4.3 and
7.6

Principles

Certification bodies that conduct SCC audits and issue SCC certificates must conform with ISO 17021:2015. The requirements prescribed by ISO 17021:2015 extend to the contents of audit reports. SCC 2017/6.0 prescribes supplementary requirements on these audit reports. These consist of:

1. requirements on the general section of audit reports;
2. requirements on the SCC section of audit reports;
3. requirements on the substantiation of the objectives and minimum requirements shown in italics;
4. requirements on the registration of the audit result.

The supplementary requirements are explained below.

1. Requirements on the general section of audit reports

Most certification bodies have adopted a specific design for the general section of their audit reports.

This general section must contain at least the following information:

1. Information about the company seeking certification, including the addresses of the relevant branches, NAC codes and the number of employees (permanent and contracted employees, both operational and supervisory).
2. The scope of the certificate.
3. Significant recent changes of the organisation.
4. A list of relevant contact persons together with their positions and contact details.
5. A description of the company documentation of relevance to the audit.
6. The objectives of the audit.
7. The members of the audit team and their roles.
8. The audit programme and the audit planning, including:

- a. the planned activities and the activities actually carried out, including the budgeted time for the audit and the actual time spent on the audit, together with substantiation for any variances;
 - b. the elements (sections) of the standards to be addressed and actually addressed for each activity, together with the persons and documents to be involved in activity and the persons and documents actually involved;
 - c. the branches to be visited in connection with each activity and the actual branches visited in connection with each activity.
9. The findings from the document assessments with respect to:
- a. the complaints procedure;
 - b. risk control;
 - c. change management;
 - d. scheduling and performance of internal audits;
 - e. improvement projects;
 - f. effectiveness of improvements/variances;
 - g. compliance with legislation;
 - h. management board assessments;
 - i. use of the logo and the certificate.
10. A specification of variances and points for improvement and their status.
11. The conclusion of the auditor and coordinator on the achievement of the audit objectives.

Certification bodies occasionally conduct the SCC audit in combination with audits of other management systems. The audit reports must then include an explicit specification of the aforementioned information that can readily be traced back to (and identified as part of) the SCC 2017/6.0 audit.

2. Requirements on the SCC section of audit reports

The section of the audit report of specific relevance to SCC must contain the following:

1. The SCC questionnaire. The following information must be entered or the following checkboxes must be checked for each question:
 - a. Objective: does the company satisfy the objective? Substantiation is required for objectives shown in italics.
 - b. Minimum requirements: does the company meet the minimum requirements? Substantiation is required for minimum requirements shown in italics. Whether the company meets the minimum requirements must be evident from the audit of the relevant documents, interviews of the officers with the relevant responsibilities and the examination of the work locations. It will not always be possible to check the checkbox of specific minimum requirements at the time of the initial audit. This may be the case for questions such as Question 2.1: an RIE that, for example, was published only 3 months before the initial audit will not yet have been subjected to an annual assessment. In this instance, do not check the checkbox of the relevant minimum requirement: click on the 'Complete, see note' option in the drop-down menu. Then make an entry in the 'note' field which explains why the question is satisfied whilst the minimum requirement is not met.

- c. Documents: does the company meet the documentation requirements?
 - d. Notes: any comments from the auditor of relevance to the question.
 - e. Points for improvement and variances.
 - › Point for improvement: the substantiation of the objectives shown in italics or the minimum requirements shown in italics reveals that actions should be taken to improve conformance with the objective or the minimum requirements shown in italics. These actions are assessed during the next audit.
 - › Variance: the company does not meet the SCC requirements. The company is granted a three-month period to implement the measures needed to ensure that it *does* meet the requirements. Failure to do so results in the suspension of certification until such time as the requirements are met.
2. Result form with, in table form:
- › The compulsory questions and supplementary questions;
 - › the total number of minimum requirements and the number met by the company;
 - › the total number of documents required and the number of the company's documents that are in conformance;
 - › the assessment of the questions.
3. Analysis form stating:
- › the numbers of compulsory and supplementary questions satisfied by the company;
 - › the number of questions that have given cause to comments or the identification of points for improvement;
 - › whether the required substantiations have been entered;
 - › whether the company satisfies the compulsory questions and the minimum number of supplementary questions.
4. Accident statistics form with information about occupational accidents. This form must contain as much information as possible about the three calendar years prior to the year of the audit.

The SSVV has customized forms for the *, ** and Petrochemical certification levels available in Excel format. The completed forms can be printed or saved as PDFs and enclosed in an annex to the audit report. Instructions for the use of the Excel file are enclosed in this document.

3. Requirements on the substantiation of the objectives and minimum requirements shown in italics

Substantiation must be given for the SCC 2017/6.0 objectives and minimum requirements shown in italics. Appropriate substantiation convinces the auditor that the company acts to the letter and in the spirit of the objective or minimum requirement, and that the intended result is actually achieved and assured. This goes further than verifying that the documents and procedures are in order and their instructions are observed!

The substantiation:

- › must address the company being audited and must be specific: a general summary is insufficient;
- › may not consist of standard texts that can also be used in audit reports on other companies;

- › must make clear how the manner in which the work is carried out in a company – both within the company in general, and at the work location in particular – ensures that the objective is satisfied or the minimum requirement is met, together with a statement of the documents that are used and the employees bearing the requisite responsibilities;
- › must be tailored to the specific objective or minimum requirement. Consequently, the substantiation may not be repeated and may not be supplemented with other texts (for example, when the SCC audit is conducted in combination with other audits of other management systems). Substantiations may not refer to substantiations of other objectives or minimum requirements.

4. Requirements on the registration of the audit result

The Certification Body must enter information on the audit report in the SSVV Central Certification Register (the Netherlands) and the CSM certification database (Belgium). The SSVV and CSM have drawn up separate instructions for registration.

Instructions for the use of the Excel file

General

The cells auto-fit to the contents. Press the Alt+Enter key combination (hard enter) to begin a new line in the cell.

Questionnaire sheet

The default option of the drop-down menu for each question is 'Incomplete'. Once the question has been satisfied in full this can be manually set to:

- › *Complete*: all minimum requirements have been met, all documents are satisfactory, and the substantiations are complete and meet the stipulated requirements.
- › *Complete, seen note*: the question has been satisfied, but the assessment of an associated minimum requirement or document is not feasible at present.
- › *Complete, see N.B.*: the question cannot be tested because the N.B. accompanying the question is applicable. Only the substantiation for the objective must be entered: the other cells may remain blank. The number of minimum requirements and documents on the Result sheet changes to '0'. This is applicable solely to Question 3.6.
- › *Complete, see PI*: a point for improvement has been identified.

The Questionnaire sheet uses the abbreviations 'FSA1' and 'FSA2'. 'FSA1' is the abbreviation of 'Findings from Surveillance Audit 1', and 'FSA2' of Findings from Surveillance Audit 2'.

Result sheet

This sheet is filled automatically. Each question is accompanied by:

- › the text of the question;
- › the type of question (compulsory or supplementary question);
- › the notes entered for the question;
- › the points for improvement entered for the question;



- › the number of minimum requirements, the number of scored minimum requirements and a field that displays exclamation marks until all minimum requirement checkboxes have been checked;
- › the number of documents, the number of scored documents and a field that displays exclamation marks until all document checkboxes have been checked
- › the assessment: incomplete/complete/complete, see note/complete, see N.B./complete, see PI.

Analysis sheet

This sheet is protected and no changes can be made. This sheet presents a quantitative analysis of the result of the audit. The sheet states, for example, whether the requirements have been met as determined by the number of scored questions and substantiations. This has no relationship to the actual quality of the issues addressed in the entries. When, for example, a question on the Questionnaire sheet is accompanied by the statement 'Complete, see note' then the Analysis sheet includes a notification for the question which states that the company cannot be nominated for certification. The Result sheet, which states the note relating to this question, continues to display the red exclamation marks accompanying the question – even though the question has been satisfied! Consequently, the auditor and coordinator cannot base their overall assessment solely on the information presented on the Analysis sheet.