

General preparation for an audit – a good practice guide

This document provides a set of good practice activities, which will help you prepare for an audit.

1. Ensure the appropriate management systems, processes and procedures are in place with specific regard to Annex II of the OECD DDG.

Ensure you fully understand and are prepared, with reference to the following audit parameters:

- a. Scope – geographical, documentary, temporal and materials covered
- b. Objective – what is being verified and why
- c. Criteria – i.e. supply chain due diligence for importers of tin, tantalum and tungsten, their ores, and gold originating from CAHRAs in compliance with Regulation (EU) 2017/821

2. Prepare in advance for the audit. Give yourself and your employees time to prepare for the audit; i.e. ensure all documentation as requested by the auditor is organised before the audit and not during it.

3. Prepare employees and colleagues for the audit.

- a. Make sure ALL employees are aware of the audit dates, including those who will not be directly engaged in the process.
- b. Inform all employees about the scope, criteria and objective of the audit, and detail what the auditor will want to review in each department.
- c. Ensure all appropriate and maintained records are ready and easily accessible to the staff responsible for them and the auditor.
- d. Ensure all documents have been reviewed by the relevant responsible individual/s and all policies, processes and procedures have been followed.

4. Name a point person, who will act as the main point of contact for the auditors on a day-to-day basis. Make sure everyone is aware that the point person might contact them to ask for evidence, documents and relevant material.

5. Get the important documents to hand. The following list is not exhaustive, but it can help you make sure you have the most relevant documents available and ready for the audit:

- a. All appropriate and maintained records that documents refer to are available.

- b. Any forms that are used are checked and completely filled out.
 - c. All records are checked for current revisions.
 - d. Documentation and records are available for quick access.
- 6. Ensure you have all the company supply chain policies, processes and procedures available to the auditor.**
- a. **Management organogram of the company** clearly designating responsibilities with individuals' names. Clearly designate executive management positions.
 - b. **Names of the individuals responsible for the operationalisation of the policies, processes and procedures.** The auditor will want to speak to relevant personnel, to assess the strength of the management system.
 - c. **A list of your suppliers.**
 - d. **All documents that provide evidence of ongoing due diligence processes.** These include minutes of meetings and decisions made in relation to risks and suppliers, minutes of internal meetings and decisions taken during these, etc.
 - e. **Evidence of your communications and engagement with suppliers,** e.g. emails exchanged, letters, suggestions made in relation to training, requests made for improvement, follow-up requests, decisions taken, etc.
 - f. **Evidence of the strategy in place to measure continual improvement of your due diligence procedures** (see examples of indicators in Annex III of the OECD DDG).