



TRUSTED Mark[®] SCHEME

Trust 202: Audit Man Day Estimation Guideline

(For Brick and mortar retail brand)

This TRUSTED Mark Scheme Man-day Estimation Guideline aims at bringing harmonization in work estimation for the Certification Bodies, who will be mandated to conduct audit against the TRUSTED Mark Scheme. Certification Bodies accredited by the National Accreditation Board for Certification Bodies (Member International Accreditation Forum) shall only be allowed to conduct the audit for certification of Trusted Scheme.

The Trusted Mark Secretariat has institutionalized mechanism for capacity building and dissemination of the Scheme with identified partners. The criterion for audit varies according to size, type and complexities of type of retail business. The audit time hence shall depend on the size of the business, business complexities to assure execution of an effective audit. This guideline is based on the principles of man-day estimation designed by International Accreditation Forum in IAF MD 5:2013.

The TRUSTED Mark Scheme addresses various segments and sub-segments and details can be found at their website or on enquiry from Trusted Mark Secretariat.

Relevant terms have been explained here to help reader to understand the intended meaning.

IRF 'TRUSTED MARK' Certification Secretariat

S 21, Okhla Industrial Area, Phase II, New Delhi - 110 020 India

Ph: +91 11 40525000 Email – rsroy@irftrustedmark.org URL: www.irftrustedmark.org

A. Audit Man-Days Determination

Audit man-days for all types of audits is determined considering on site audit time at clients premises and off site activities such as planning, document review, audit reporting, and other certification related activities of TRUSTED Mark Scheme. Criterion for different types of retail outlets have been finalised. Application for Trusted Mark Scheme Certification shall be scrutinized to identify the relevant scheme of certification. Details of these schemes can be taken from trusted mark website www.irftrustedmark.org. Computation of auditing sites shall be done by taking the square root of total number of sites offered in the application. Categorization of the scope of the Scheme with its 'Trusted Marks is available on its website and details can be obtained by sending a mail.

B. Auditor Day

The duration of an auditor day will be normally 8 hours excluding lunch & travel / conveyance time and will include a minimum of 6.5 hours of on-site auditing time. Remaining 1.5 hours will be spent on conducting opening meeting, report preparation, closing meeting etc. Facility round will be considered as part of onsite auditing time. Care shall be taken to adjust the audit time such that it does not affect flow of the business due to audit interactions and suitable actions would be taken considering business peak hours, festive season etc.

The number of auditor days allocated shall not be reduced by programming longer hours per working day. The time spent by any other team member who is not assigned as an auditor (i.e. technical experts, translators, interpreters, observers and auditors-in-training) shall not be counted in the above established audit time.

C. Effective Number of Personnel

The effective number of personnel of client shall consist of all full time personnel involved within the scope of certification including those working on each shift. Non-permanent (seasonal, temporary and contracted personnel) and part time personnel who will be present at the time of the audit shall also be included in this number.

For a retailer with multiple sites, effective number for personnel for each site is determined and averaged. This average manpower and carpet area per store (in square ft) of sites is considered for man-day estimation.

D. Audit site

On-site audit for the purpose of this document would mean audit conducted at actual retail outlets, regional offices, head offices etc.

E. Audit Man-Day Table**For HO Audit (Cert + Surveillance + Recert)**

No. of ROs	E-Audit (Doc Review)	Total HO Mandays onsite	Total mandays Off-site
< 50	0.5	2	1
51-200	0.5	3	1
201-500	0.5	4	1
500-1000	1	5	1
1000-2000	1	6	1
> 2000	1	7	1

For Surprise Audit

No. of Staff/Site	Carpet Area of Site <2000 Sq. Ft.	Carpet Area of Site 2001-10000 Sq. Ft.	Carpet Area of Site 10001-25000 Sq. Ft.	Carpet Area of Site >25000 Sq. Ft.
1-50	2.0	2.5	3.0	3.5
51-100	2.5	3.0	3.5	4.0
101-250	3.0	3.5	4.0	4.5
251-500	3.5	4.0	4.5	5.0
>501	4.0	4.5	5.0	5.5

In case of Retail clients opting for multi-brand certification and where the HO is centralized for these multiple brands, following reductions in HO audit duration can be permitted. Basis for applying reductions shall be documented. Reductions shall not exceed 30% in any case.

<u>No. of ROs</u>	<u>No. of Brands</u>	<u>Max Reduction</u>
< 50	≤ 10	30%
51-200		
201-500	$> 10 \leq 50$	20%
500-1000		
1000-2000	> 50	10%
> 2000		

F. Audit Man-day Rate

1. Audit man-day rate is fixed at INR 15,000 + applicable taxes.
2. Expenses related to travel, boarding and lodging would be to client's (retailer) account. Retailer has an option to arrange for travel, boarding & lodging of CB Auditor. Alternatively retailer would reimburse the actual expenses incurred by auditor towards travelling, boarding and lodging. In this case CB Auditor would submit invoice and related evidences to client for processing the invoice. The arrangement can be mutually agreed between client and CB before the audit.

G. Multisite Audits

Sample number of sites (outlets) for audit under a single format shall be the square root of total number of sites (for the purpose of Mystery Audits by Trusted Mark Secretariat) as indicated in the application and operated as single brand. If retailer wants to apply for a different brand or format, number of sites under this new application shall be computed based on same principle separately. While calculating square root of sites, the rounded off higher number will be considered for audit.

H. Zonal / Regional / Head Office Audit Provision

On-site Audits are conducted at retail outlets assuming that all relevant documents are made available at retail outlets for checking compliances. In case CB Auditor is required to visit any of the these reporting offices such as Zonal / Regional / Head Office provision for half to 1-man-day audit shall be made to conduct at these offices for assuring comprehensive compliance of the Trusted Scheme Audit.

In case the client has outlets spread across more than one region sample outlets to be audited shall have weighted representation.

I. Surveillance / Renewal Audits

1. Each client shall have two surveillances (before the end of 12 and before the end of 24 months from the date of initial audit). Surveillance audit shall be once a year and shall be conducted at HO on same lines as the certification audit.
2. For renewal audits the number of sites to be audited for mystery audits will be square root of total number of sites. All figures rounded off to upper whole number. Renewal audit shall be carried out before the expiry of the current certificate (at the end of 3 years) at HO on same lines as the certification audit. After the expiry of current certificate, the client shall be considered as a fresh case.