

Traceability audit guidelines for the area under transfer restrictions due to COVID-19 pandemic

There is a possibility that the audit institution for J-TAS can not conduct a traceability audit (hereinafter referred to as "Audit") required by the regulations of JBA Traceability Audit Standards (hereinafter referred to as "the Audit Standards") within a specified time from the date J-TAS membership is offered. To deal with this situation, the following guidelines (hereinafter referred to as "this Guidelines") are set for the Audit under transfer restrictions.

1. Scope of application of this Guidelines

This Guidelines shall be applied to the area under transfer restrictions due to COVID-19 pandemic.

2. Extension of the specified period for the Audit

In the event that it is impossible to conduct an on-site audit within a specified period, the audit institution may extend the due date for up to ninety (90) days. When further extension of due date is necessary, the audit institution shall obtain approval from J-TAS Committee. The validity period of the audit report shall start from the original due date, irrespective of the time of the Audit.

3. Surveillance Audit

As a temporary expedient, a remote audit may be acceptable. The validity of the audit report by the remote audit shall be limited to one (1) year during which an applicant of the Audit shall undergo anew an on-site audit. The validity of the on-site audit report is one (1) year. When an on-site audit during the validity period of the remote audit report is not possible due to prolonged transfer restrictions, the audit institution shall confer with the J-TAS Committee for treatment.

4. Initial Approval

The initial approval (initial audit) shall be conducted on-site whenever possible. However a remote audit is acceptable when transfer of an audit inspector is severely difficult. The validity of the initial approval by the remote audit expires on March 31, 2021. The applicant of the Audit shall undergo anew an on-site audit by March 31, 2021. The validity of the on-site audit report is one (1) year from the audit report date (approval date) of the remote audit. When an on-site audit is not possible even after March 31, 2021 due to prolonged transfer restrictions, the audit institution shall confer with the J-TAS Committee for treatment.

5. Remote Audit Method

The audit institution shall confirm by a remote audit the following audit items set forth in the Audit Standards.

1) An office and/or a factory to be inspected by an on-site audit

Confirm actual down and feather materials, production facility, record storages and others through real-time video conference system or video calling by mobile terminals.

2) Internal documents and records

The audit institution shall obtain those documents and records beforehand and have an interview about at the remote audit as set in above 5.1) when necessary. In addition, the audit institution shall confirm the records on the scene by shared screen function of the video conference system.